



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Meeting Agenda - Final-revised

Finance & Personnel Committee

Thursday, November 3, 2022

6:00 PM

Council Chambers, City Hall
400 La Crosse Street

This meeting is open for in-person attendance and will also be conducted through video conferencing. The meeting can be viewed by typing the URL in your web browser address bar:

<https://stream.lifesizecloud.com/extension/1271327/e7506959-fe5d-44ac-805c-9016fb33bd90>

Agenda items approved for public hearing by the committee are open to public comment. If you wish to speak on an agenda item, arrive early to sign up before the meeting begins. If attending virtually and you wish to speak, contact the City Clerk at the email or phone number below so we can provide you with information to join.

Members of the public who would like to provide written comments on any agenda may do so by emailing cityclerk@cityoflacrosse.org, using a drop box outside of City Hall or mailing the City Clerk, 400 La Crosse Street, La Crosse WI 54601. Questions, call 608-789-7510.

Public hearings before the respective standing committee shall be limited to 15 minutes for the proponents; followed by 15 minutes for the opponents and three-minute rebuttal for each side unless such time is extended by a majority vote of the committee. All speakers at a public hearing of the standing committees shall speak no more than three (3) minutes unless waived by the Chair or a majority of the committee.

Call To Order

Roll Call

Agenda Items:

NEW BUSINESS

[22-1335](#)

Resolution approving the 2022 pay and class study recommendations.

Sponsors: Reynolds

Short-circuited by Mayor Reynolds 10.28.2022

OLD BUSINESS

[22-1049](#)

Resolution approving the allocation of funding to the City of La Crosse Facilities Assessment.

Sponsors: Kahlow

Referred from October meetings.

NEW BUSINESS

- [22-1205](#) Resolution approving creation of a Creekside Place Slope Stabilization Study and recommitment of existing bond funds for same.
Sponsors: Neumann
- [22-1232](#) Resolution approving an Amendment to the Project Plan for Tax Incremental District No. 18.
Sponsors: Reynolds
- [22-1251](#) Financial Statements with Independent Auditors Report as of December 31,2021.
Sponsors: Reynolds
- [22-1252](#) Single Audit with Independent Auditors Report as of December 31, 2021.
Sponsors: Reynolds
- [22-1282](#) Resolution levying Special Charges for Services performed in 2022.
Sponsors: Happel
- [22-1299](#) Resolution amending Appendix C Fee Schedule regarding fee for burglar or robbery false alarms under sec. 14-65 of the La Crosse Municipal Code.
Sponsors: Happel
- [22-1300](#) Resolution authorizing the Police Department to accept an Office of Justice Programs “2022 Connect and Protect: Law Enforcement Behavioral Health Response Program” grant to fund one (1) Police Officer position.
Sponsors: Reynolds
- [22-1301](#) Resolution authorizing the Police Department to accept a Wisconsin Department of Administration “SAFER Communities LEA” grant.
Sponsors: Happel
- [22-1302](#) Resolution authorizing the Police Department to accept an Office on Violence Against Women “2022 Improving Criminal Justice Responses to Domestic Violence, Dating Violence, Sexual Assault, and Stalking” grant.
Sponsors: Schwarz
- [22-1303](#) Resolution authorizing the Police Department to accept a Wisconsin Office of Justice Programs - Edward Byrne Memorial Justice Assistance Grant (JAG).
Sponsors: Happel
- [22-1307](#) Resolution authorizing the City of La Crosse to accept a Wisconsin Economic Development Corporation (WEDC) Grant.
Sponsors: Janssen

- [22-1308](#) Resolution authorizing the reallocation and transfer of funds to the Redevelopment Authority of La Crosse for operations budget.
Sponsors: Richmond
- [22-1320](#) Resolution authorizing the Mayor to file application for Transit Operations and Capital Assistance for 2023 with the Federal Transit Administration.
Sponsors: Reynolds
- [22-1321](#) Resolution authorizing the Mayor to file for 2023 Transit Operations and Capital Assistance with the Wisconsin Department of Transportation.
Sponsors: Reynolds
- [22-1322](#) Resolution authorizing a land swap within the First and Second Gerrard Additions in the City of La Crosse for the conveyance of storm water in an adjacent drainageway.
Sponsors: Neumann
- [22-1325](#) Resolution appropriating unused TIF 11 funds for additional work on the 10th & Cass Lighting project, Phase 3.
Sponsors: Kahlow
- [22-0001](#) Collective Bargaining Update.
(Note: The Committee and/or Council may convene in closed session pursuant to Wis. Stat. 19.85(1)(e) to formulate & update negotiation strategies and parameters. Following such closed session, the Committees and/or Council may reconvene in open session.)
F&P Item Only, unless otherwise directed.

Adjournment

Notice is further given that members of other governmental bodies may be present at the above scheduled meeting to gather information about a subject over which they have decision-making responsibility.

NOTICE TO PERSONS WITH A DISABILITY

Requests from persons with a disability who need assistance to participate in this meeting should call the City Clerk's office at (608) 789-7510 or send an email to ADAcityclerk@cityoflacrosse.org, with as much advance notice as possible.

Finance & Personnel Members:

Doug Happel, Larry Sleznikow, Barb Janssen, Mac Kiel, Rebecca Schwarz, Mark Neumann



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1335

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Agenda Number:

Resolution approving the 2022 pay and class study recommendations.

RESOLUTION

WHEREAS, the Director of Human Resources and the Director of Finance selected a consultant to conduct a joint pay and classification study of non-represented and Library positions, and

WHEREAS, McGrath Human Resources Group was selected to conduct the pay and class study, and

WHEREAS, the recommendations of the study are attached, and

WHEREAS, it is the recommendation of the Director of Human Resources that the pay and class study be implemented under the following guidelines:

- Implementation of pay and class study by November 11, 2022
- All positions would be placed in their designated grade
- Step placement:
 - Employees would be placed at the Minimum of the Pay Range if under Step 1. If above Step 1, an employee will be placed on a step closest to their current salary without a decrease in wages, regardless of tenure in the position.

WHEREAS, the City's Classification and Compensation Plan policy will be updated to provide recommendations for future support and maintenance of the pay study, and

WHEREAS, funding for the implementation of the pay and class study has been budgeted for in the 2022 operating budget, and

NOW THEREFORE BE IT RESOLVED by the Common Council that the attached pay and class study be implemented on November 11, 2022.

BE IT FURTHER RESOLVED that the Director of Human Resources and the Director of Finance are hereby authorized and directed to take all necessary steps to implement this resolution.



Classification and Compensation Study Final Report

for

City of La Crosse, Wisconsin

October 2022



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Executive Summary

The intent of this Executive Summary is to provide an overview of the most important issues and opportunities identified by the Consulting team during the Study. Recipients of this Report are highly encouraged to read the document in its entirety to gain an understanding of the recommendations presented within the Report. This introduction alone does not provide enough context or information upon which to base decisions or to judge the recommendations provided.

McGrath Human Resources Group, Inc., an organization that specializes in public sector consulting, was commissioned by the City of La Crosse, Wisconsin to conduct a Classification and Compensation Study for non-represented and Library positions.

The goal of this study is to ensure the City's non-represented Salary Structures are market competitive with peer communities and the regional labor market to support retention and recruitment of high-quality employees.

The Consultants utilized the following steps to make these compensation recommendations:

- Discussions with Human Resources and Department Directors;
- External market data was solicited from comparable organizations, selected jointly between the Consulting team and the City;
- Internal position analysis based upon position information provided by incumbent employees describing job responsibilities, skills, and various competencies of the position, in addition to a review of job descriptions and a department meeting;
- Analysis of the current salary schedule, compression, and current compensation policies; and
- Discussion of current and future needs and the ability to assist with the recruitment and retention of the City's human capital to manage the current level of programs and services.

The following recommendations have been developed as a result of the Study.

Recommendations Overview

In order for the City of La Crosse to gain a competitive edge with recruitment and retention, it is recommended the City establish its compensation philosophy to align with the average market. This compensation strategy will help facilitate candidates who have multiple employment options, increase selection rates of qualified applicants, maintain productivity, and decrease unwanted employee turnover. Developing a compensation philosophy also provides parameters for Human Resources to bring forth adjustments to the compensation

structure in future years to continue to align the City's compensation to this philosophy and maintain competitiveness.

Because the current structure continues to be functional, that step model is recommended to continue, with adjustments made to the salary ranges and position placements to better align positions. The updated compensation system will guide the City in providing average market compensation and maintain internal alignment of positions.

The La Crosse Library is recommended to discontinue its salary structure and all positions within the Library be placed onto the City's Salary Schedule so there is a singular salary structure for all non-represented City employees. The result of this change will be consistency and equity, as the City and Library will use the same compensation policies, which also enhances efficiency.

The City is recommended to maintain the Salary Schedule going forward by adjusting the structure annually based upon economic indicators, in addition to allowing employees to receive annual step adjustments. This will help keep the structure competitive and provides employees with salary adjustments that are more aligned with these economic indicators.

Other recommendations related to public safety command positions, Information Technology, and Attorney-level positions have also been provided to address specific concerns of compression and competitiveness.

The Consultants would like to extend appreciation to the Human Resources Director, Department Directors, and employees for their time, cooperation, and sharing of information and perceptions with McGrath Human Resources Group.

Methodology

Data Collection

The project involved several steps: collection of data, interviews, and data analysis. The first step of this Study involved the gathering of data that pertains to current compensation practices within the City. The Consultants received information relating to current salaries, specific policies, collected market data, and current job descriptions.

Interviews were conducted with the Human Resources Director, and Department Directors and other management personnel within each Department. The purpose of these meetings was to first, gain an understanding of the City's current compensation practices and philosophy; second, to solicit ideas and input from these stakeholders for future compensation methodologies and practices; and finally, to determine if there were any positions within the City that were difficult to recruit, retain, or were otherwise unique in the position's responsibilities.

At the first site visit, employees were provided an introduction session to the project and the Position Questionnaire process. Employees from each Job Classification were then asked to complete a Position Questionnaire (PQ) which provided extensive information about the positions. The Consultants utilized the Position Questionnaires completed by the employees, which had been reviewed by supervisory employees, to gain a better understanding of the job responsibilities, skills, and various competencies of the position.

The Consultants also met with the Library Board because the Library is on a separate Salary Structure, and in accordance with §43.58(4), the Library Board sets the compensation for library personnel. This discussion was to consider moving all Library positions onto the City's Salary Schedule.

Upon completion of the draft compensation schedule, the Consultants met with Human Resources, the Mayor, and each Department Director separately, to review the recommended Salary Schedule and gain the City's perspective. Any recommendations and feedback provided was reviewed by the Consultants and taken into consideration in both its relation to the position analysis, the external market data, as well as the impact to internal equity within the entire Compensation System.

Labor Market

In order to gain information from the external market, through interviews with the Department Directors and City Administration, a list of comparable organizations was established. Each of the comparable organizations were contacted requesting current salary schedules and incumbent data. The following comparable organizations were contacted:

Table 1: Comparable Organizations

| COMPARABLE ORGANIZATIONS | FOCUS AREA |
|--|-------------------|
| City of Appleton | All Positions |
| City of Brookfield | All Positions |
| City of Eau Claire | All Positions |
| City of Fond du Lac | All Positions |
| City of Janesville | All Positions |
| City of Oshkosh | All Positions |
| City of Sheboygan | All Positions |
| City of Waukesha | All Positions |
| City of Wausau | Transit |
| City of Wauwatosa | All Positions |
| City of West Allis | All Positions |
| Brown County | Airport |
| La Crosse County | All Positions |
| Marathon County | Airport |
| Monroe County | All Positions |
| Outagamie County | Airport |
| City of Onalaska, MN | All Positions |
| City of Rochester, MN | All Positions |
| City of Winona, MN | All Positions |
| City of Duluth, MN | Library |
| UW - La Crosse | IT |
| Western Wisconsin Technical College | IT |
| WI DOT | Engineering |
| City of Mankato, MN - Civic Center | La Crosse Center |
| Resch Center | La Crosse Center |
| Alliant Center | La Crosse Center |
| City of Rockford, IL - Metro Center | La Crosse Center |
| Greater Rockford Airport Authority, IL | Airport |
| University of Illinois, IL – Willard Airport | Airport |
| Metropolitan Airport Authority of Rock Island County, IL | Airport |
| Springfield Airport Authority, IL | Airport |

The collection of this compensation data was utilized to analyze the average Market Minimum, Midpoint and Maximum Rates per defined benchmark positions. A comparison of the average salary of the positions to the salary of incumbents within the City was also performed. When necessary, evaluation of the comparable organization’s job description, when available online, was utilized to resolve conflicts. In some cases, titles were altered to better align with the industry or responsibility. Not all positions are reflected in the following data analysis. In some situations, data was not available in the external market, data was insufficient, or there were no internal matches at the time of the Study.

Market Data Solicited

To ascertain if the City's Salary Schedules have remained within market parameters, several analyses were performed including a review of the Salary Schedule Minimum, Midpoint, and Maximum to the average Minimum, Midpoint, and Maximum of the external market.

The market survey gathered the following 2022 information: Minimum, Midpoint, and Maximum salary for the positions as well as the average salary of the incumbents. Upon examination, salaries were eliminated if statistically too high or too low as to not skew the average (typically within one-two standard deviations). Then, a new percentile amount was calculated with the remaining salaries. There was a great deal of time spent in the data analysis to ensure that each position was examined based on the data available and how the responsibilities of each position align within the City.

Market Analysis

Because the Library is on a separate Salary Structure, the positions at the Library have been analyzed independently from the other positions at the City of La Crosse. This is the only area of the report where the two employee groups have been separated.

In order to analyze the ranges, a Comp Ratio is used. This is a ratio of the City's salary in relation to the external market data. A 50% Comp Ratio would mean that the salary is in line with the external Market while utilizing +/-5% range around each data point. Thus, if a position has a Comp Ratio of 40% or greater, the employee is considered aligned to the market, although positions with lower 40% Comp Ratios are likely to experience challenges with recruitment/retention due to the current labor market. For this reason, positions with a Comp Ratio of 40%-44% may be slipping in competitiveness and are identified separately.

City Positions

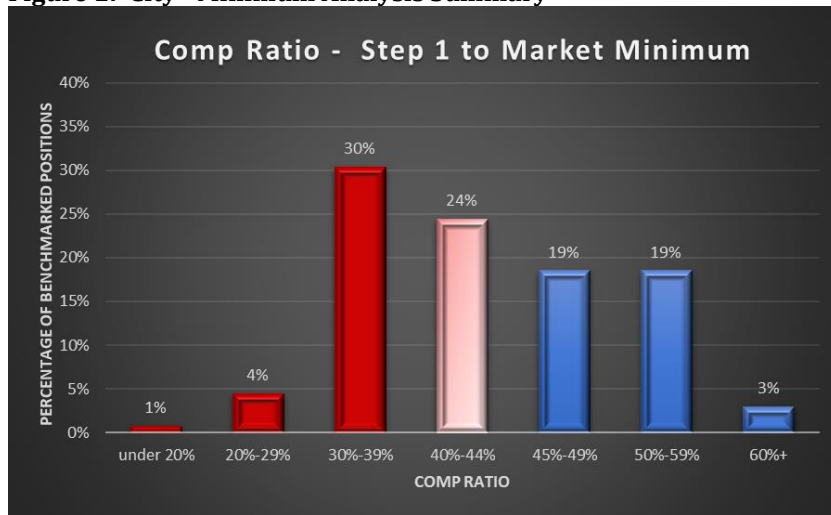
Minimum Salary Comparison

The analysis of the Minimum Salary Range gives the initial indication if starting salaries are within an acceptable Market Range. When building a salary schedule, consideration of this information will ensure the City's Minimums are within an acceptable range to the average Market Minimum; however, this analysis is only the beginning in the development of a Compensation Schedule.

Approximately 59% of the benchmarked job titles are below the average Market for Minimums. Of that, 24% are in the lower 40% Comp Ratio that are falling short of competitiveness. Overall, 41% of the positions are within the acceptable average Market

Minimum. It would appear the City’s minimum hiring salaries are insufficient against the average market. The Figure below provides a summary of findings.

Figure 1: City - Minimum Analysis Summary

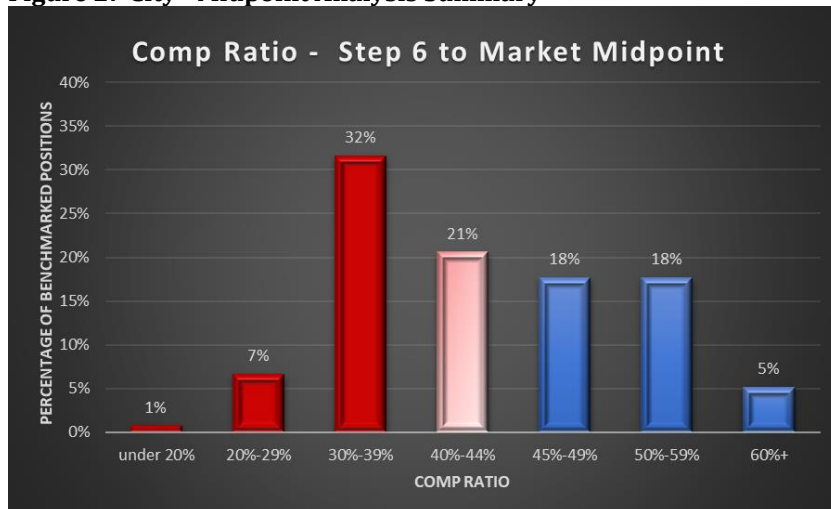


*May not result in 100% due to rounding

Average Midpoint Salary Analysis

The Consultants wanted to know if Step 6 was aligned with the average Market. Therefore, a Midpoint analysis between the City’s Step 6 and the Market average was conducted. Again, a Comp Ratio less than 45% would indicate the Salary Ranges are not aligned to the market. Approximately 60% of the midpoint of benchmarked positions are lower than the average market. Of those, 21% of the positions are in the lower 40% Comp Ratio that are just falling short of competitiveness. Overall, 40% of the positions are within the acceptable average market at the midpoint, meaning the market for each position varies within each range. The following is a summary of findings.

Figure 2: City - Midpoint Analysis Summary

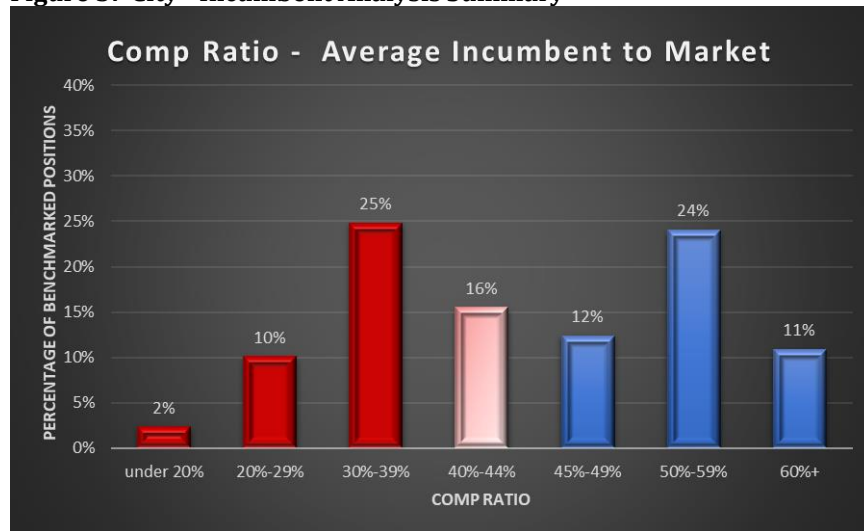


*May not result in 100% due to rounding

Average Market Salary Analysis

The next step is to compare the City's current incumbent salaries to the average Market Rate to assess how competitive incumbent wages are within the market. For this purpose, positions where there are more than one (1) incumbent, an *average* of the current employees is utilized. Overall, 53% of the positions on average are below the average Market Rate. Of that, 16% of positions in the lower 40% Comp Ratio have recently fallen below competitiveness. In total, 47% of the positions within the City are at or above the average Market Rate. In summary, the City has not fared well when employee salaries are compared to the average Market Rate of employee salaries, although one needs to consider tenure of employees, which is discussed in the Employee Demographics section. The Figure below provides a summary of findings.

Figure 3: City - Incumbent Analysis Summary



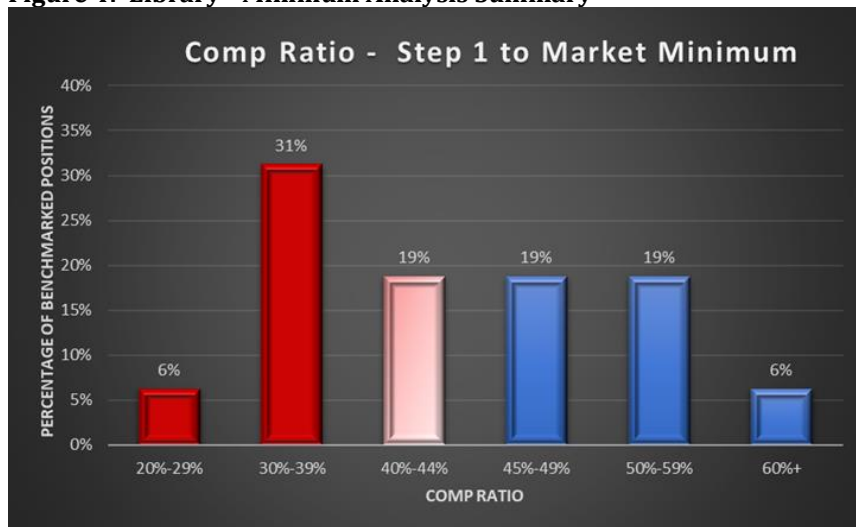
*May not result in 100% due to rounding

Library Positions

Minimum Salary Comparison

Approximately 56% of the benchmarked job titles are below the average Market for Minimums. Of that, 19% are in the lower 40% Comp Ratio that are falling short of competitiveness. Overall, 44% of the positions are within the acceptable average Market Minimum. It would appear the Library's minimum hiring salaries are insufficient against the average market. The Figure below provides a summary of findings.

Figure 4: Library - Minimum Analysis Summary

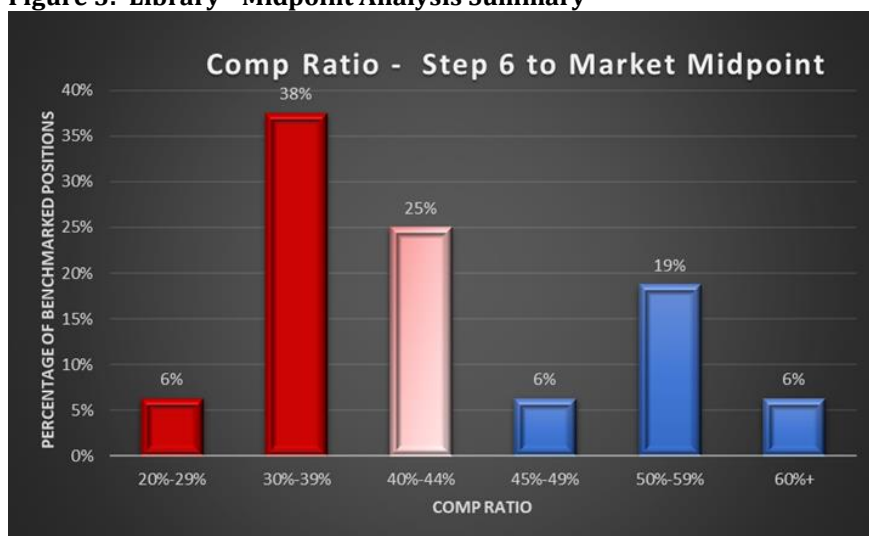


*May not result in 100% due to rounding

Average Midpoint Salary Analysis

The Consultants wanted to know if Step 6 was aligned with the average Market. Therefore, a Midpoint analysis between the Library’s Step 6 and the Market average was conducted. Again, a Comp Ratio less than 45% would indicate the Salary Ranges are not aligned to the market. Approximately 69% of the midpoint of benchmarked positions are lower than the average market. Of those, 25% of the positions are in the lower 40% Comp Ratio that are just falling short of competitiveness. Overall, 31% of the positions are within the acceptable average market at the midpoint, meaning the market for each position varies within each range. The following is a summary of findings.

Figure 5: Library - Midpoint Analysis Summary

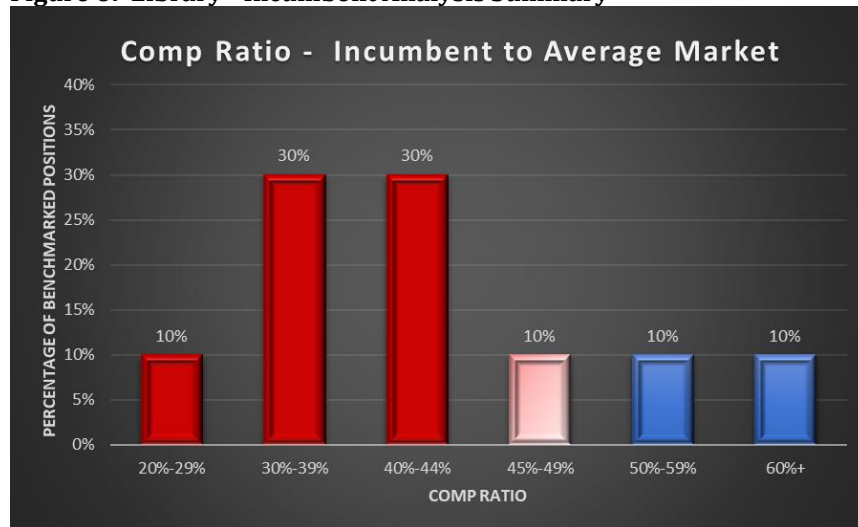


*May not result in 100% due to rounding

Average Market Salary Analysis

The next step is to compare the Library's current incumbent salaries to the average Market Rate to assess how competitive incumbent wages are within the market. For this purpose, positions where there are more than one (1) incumbent, an *average* of the current employees is utilized. Overall, 80% of the positions on average are below the average Market Rate. Of that, 10% of positions in the lower 40% Comp Ratio have recently fallen below competitiveness. In total, 20% of the positions within the Library are at or above the average Market Rate. In summary, the Library has not fared well when employee salaries are compared to the average Market Rate of employee salaries, although again, one needs to consider tenure of employees, which is discussed in the Employee Demographics section. The Figure below provides a summary of findings.

Figure 6: Library - Incumbent Analysis Summary



*May not result in 100% due to rounding

Market Data Summary

The City and the Library have not kept pace with the external market. The current Salary Schedule has fallen behind in the comparable market, with most positions needing some adjustment. There needs to be an adjustment of the Ranges to identify and capture the average market rate and realign some positions once placed in the Pay Grades.

Current Compensation Systems

Management and Executive Pay Plan

The Management and Executive Pay Plan is currently made up of 20 Pay Grades. Each Pay Grade has 11 steps, with 2.75% step adjustments. The difference between Pay Grades is 7%. The spread between Minimum and Maximum is 31%. Step 6 is the market point.

The City implemented the existing Salary Schedule in 2014, but the salary ranges have not been adjusted for the last three (3) years. This is likely a contributing factor to the salary schedule as a tool that is starting to lose competitiveness, in addition to human capital/market pressures.

Library Pay Plan

The Library Pay Plan is made up of 24 Pay Grades. Each Pay Grade has 11 steps, with 2.75% step adjustments. The difference between Pay Grades is 7%. The spread between Minimum and Maximum is 31%. Step 6 is the market point. As with the City, this Salary Schedule has not been adjusted for the last few years and is a contributing factor toward losing competitiveness.

Compression

Compression is when salaries of job classifications of a higher rank or authority are very close to positions of a lower rank or authority. There are several reasons this may occur.

Union Schedules

What does not often occur within an organization is the evaluation of how various compensation sources interrelate to one another. When administration must negotiate with one group, the concentration is on that group, not necessarily on how the change to their total compensation affects the compensation of others, including non-union personnel. This impact should not be ignored when determining the Salary Ranges of management personnel, as it results in insufficient distance between supervisor/subordinate positions that are often paid on different salary structures. This can also dissuade employees from seeking promotional opportunities if pay increases are minimal or non-existent.

Overtime

Compression due to salary plus overtime of lower ranks exceeding the higher ranks most commonly occurs in Public Safety departments and Public Works departments. When this occurs, it stifles an individual's willingness to promote as it often results in a reduction in pay. Due to this issue, the Consultants asked for salary information (overtime) for a 12-month period for all job classifications.

It was found that several departments have significant overtime, including public safety and transit, which results in lower ranks matching or surpassing the salaries of supervisory/command position. Adding distance between ranks can assist in minimizing overtime Compression. Other factors that can reduce Compression are the evaluation of

policies and contract language that are present for employees to earn overtime. It is also recommended to these Departments, along with the Human Resources Director, review language and make recommendations for change, if appropriate, with the next round of contract negotiations.

Compensation Philosophy

A compensation philosophy is an organization's financial commitment to how it values its employees. The goal of this philosophy is to attract, retain, and motivate qualified people. A consistent philosophy provides a strong foundation in determining the type of total compensation package to offer employees.

There are foundational aspects of compensation to assist with the development of a compensation philosophy to ensure the goals of compensation align with the goals of the organization. First, there are basic questions to consider:

1. What is considered a fair wage?
2. Are wages too high for the financial health of the organization?
3. Does the compensation system reflect the value of positions within the organization?
4. Is your compensation strong enough to retain employees?
5. Do you currently have a defined compensation philosophy?
6. If so, is your compensation philosophy keeping in line with labor market change, industry change, and organizational change?

The City is in business to provide services to the citizens, businesses, and visitors of the community. It does that through hiring qualified employees who lend their skills and talents to various positions within the organization. Without those individuals, the City would cease to provide infrastructure, safety, human and health services, court services, and other essential services and process the necessary functions to keep those systems in place. Employees expect a compensation system that pays a competitive wage for the skills, education, and responsibilities of the position, and the City is in close proximity to communities and organizations that lead the market's wages. In order to be competitive for retention of existing personnel and have successful recruitment efforts to replace future turnover, the City needs to be highly competitive with the targeted comparables to allow the City of La Crosse to be a competitive employer.

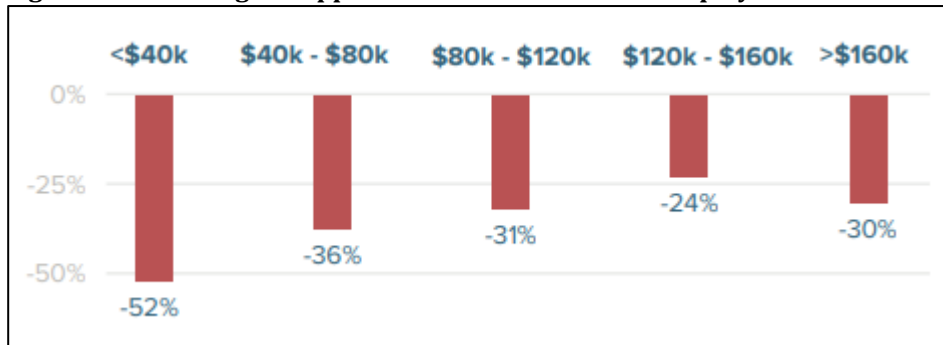
It is recommended the City establish its compensation philosophy to establish the non-represented compensation system based on average market wages so the City can be competitive in the current labor market. The following sections support this recommendation.

Other Factors

Public Sector Turnover/Recruitment Challenges

According to human resources professionals across the United States, it is becoming progressively harder to hire qualified personnel. Looking at a tight labor market, recruitment and retention of qualified personnel with the necessary skills for public service has topped the list of workforce challenges for the last several years, and in 2021 nearly 86% of human resources professionals reported moderate to significant increases in vacancies within their organization. Between 2015 and 2021, applicant volume for government jobs has dropped 21%, resulting in a significant work gap in the public sector (Neogov Job Seeker Report 2021).

Figure 7: Percentage of Applications for Government Employment 2015-2021



(Source: Neogov)

“The decline in job applications per job over the last six years is being felt across all job types and salary levels. The hardest hit are jobs that pay below \$40,000 per year, which are frequently the jobs that interface with the public and community members the most. This may unfortunately lead to a decrease in the quality of services that agencies are able to provide.” (Source: Neogov 2021 Job Seeker Report.)

This is not necessarily a new issue, but some employers do state it has become increasingly problematic to operations. Public employers have been experiencing ongoing challenges of this nature for almost a decade. Governments historically have had a compelling proposition to offer workers with secure lifetime employment and generous health benefits followed by a robust pension for retirement, which is no longer the case. Public employers are battling for their talent because:

- Long term employment has less appeal to the younger workforce.
- There is a real or perceived decline in public support for government workers.
- Public employers do not feel they can compete with salaries and benefits as benefits erode and the private sector is more competitive.
- There is a growing skills gap. Many government jobs now require specialized education or training. Fewer positions are ‘learn on the job.’

- Public employers are not able to offer the same level of flexible work arrangements to all employees.
- Limitations in technologies prevent efficiencies and automation.
- There are limited financial resources.
- Not all work cultures are pleasing and supportive.

The Great Resignation and Private Sector Influence

Compounding the public sector recruitment challenges, in 2021, as the nation re-opened following COVID shutdowns, the country has experienced continued private industry prosperity, record inflation, record retirements, and record turnover from an otherwise qualified workforce, causing all industries, both public and private, to be competing for already limited human resources. This has led employers to escalate wages for all positions to help recruit and retain its talent. The effect has been substantial, and nearly every employer is experiencing recruitment and retention challenges. Many businesses report the lack of available workers and have curtailed their ability to meet current work demands, while raising wages. As a result, all employers, including the City of La Crosse, will need to ensure its wages and benefit package is as competitive as financially possible in order to help mitigate turnover and facilitate recruitment success.

Employee Demographics

In reviewing the City’s employee demographics for positions covered in the Study, the tenure of the organization ranges from new hire – 43 years. The overall tenure average of the employees is 8.9 years. The national average in the public sector is currently 6.9 years (Local Government-Bureau of Labor Statistics, September 2022), showing the City is above average in overall tenure. In order to have a full picture of the City, one needs to explore these demographics further. These findings are in the following Figures.

Figure 8: Employee Demographics by Years of Service

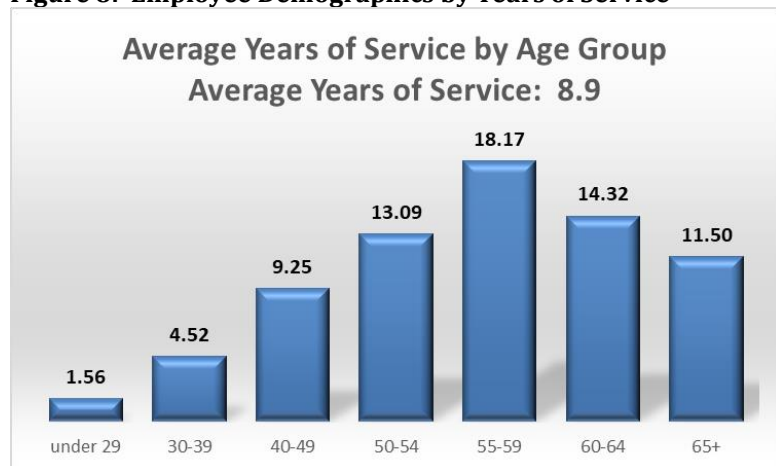
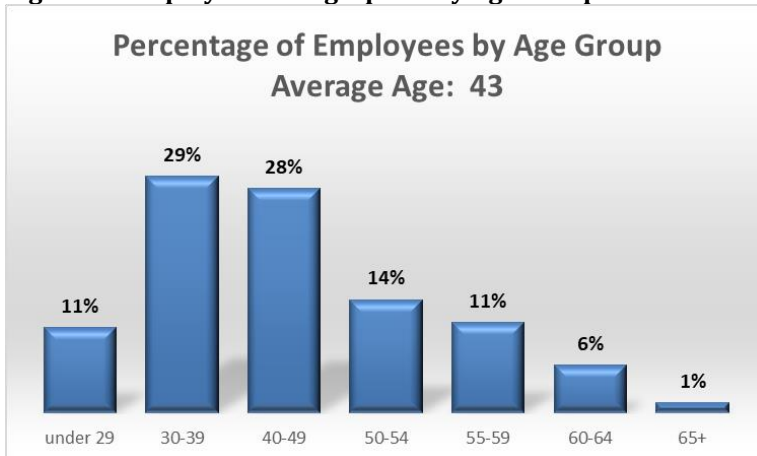


Figure 9: Employee Demographics by Age Group



The above Figures show those in age groups 50 and over have the longest tenure of the organization and represent one-third of employees covered under this Study. Employees who are age 55+ represent 18% of the workforce. This group is age eligible for WRS retirement. The City should expect ongoing steady turnover simply due to retirements over the next decade and beyond. When these employees leave the City, the average tenure of the organization is likely going to decrease, as their tenure is boosting the current average tenure. A turnover ‘spike’ may be an indication of a decline in job satisfaction, or a wage/benefit issue, so this data should be monitored at least annually.

Another significant finding is that the City’s demographics profile illustrates that 40% of the workforce is under the age of 40, and this is likely the cross-section of employees who are seen as more mobile in today’s workforce, focus heavily on work/life balance, and consider non-compensatory benefits for the purposes of retention. This group also changes jobs quickly because it results in earning higher wages as opposed to remaining with one organization for a longer period of time, which is notable as average tenure in these age groups range from 1.56-4.52 years of service.

The City’s Human Resources Department does monitor demographics periodically to properly respond to shifts within the organization as needed. This should continue. Although the Consultants acknowledge compensation is not the only reason for unwanted turnover, it is a consideration of the larger picture. In order to ensure competitive recruitment/retention, the City is recommended to follow the compensation philosophy of average market compensation to ensure the City can stay competitive to support retaining its personnel as long as possible.

Private Sector

Information was gleaned from various private sector organizations that were actively recruiting for both skilled and non-skilled labor that provided hiring rates. Not all private sector entities provide this data, and the differences in benefit packages of these private sector firms, hiring/retaining bonus, and other 'perks' provided in the private sector that are not allowed in the public sector also create challenges so private and public sectors are not always comparable. Although the Consultants agree some industries have a private comparison, the comparables used to develop the City's market ranges was based on public comparable data. Although one may argue public sector markets are often lower than the private sector in some industries, most public sector employers acknowledge this and accept salary ranges may not be competitive in all industries against the private sector. Policy adjustments may be developed to provide more flexibility in pay ranges where there is a concern, which will be addressed in a later section of the Report.

Recommendations

The current Salary Structure is sufficiently designed and can continue to support the City by making range adjustments to align to the external market. The current step model with 2.75% steps has been updated. Step 6 is the expected Market Rate. The Consultants continued to use previously identified steps whenever possible within the existing Pay Grades to help moderate implementation costs. The Structure is provided as Appendix A.

It is recommended the Library's positions be placed on the City's Salary Schedule. Because the Library a part of the City, and employees receive all the same benefits as other City employees and are City employees, it makes sense for all non-represented employees to be on the same structure. This will allow parity and equity for all employees throughout the organization, and the City and Library will use the same compensation policies, which gains efficiencies. This was discussed with the Library Board during the Study.

The following adjustments are recommended to the City's Salary Schedule:

1. Grades 1-4: Two steps have been removed, with two steps being added to the maximum. Entrance rates into the City now start at \$15.94 per hour.
2. Grades 5-8: Three steps have been removed with three new steps being added to the maximum.
3. Grades 9-20: Two steps have been removed, with two new steps being added to the maximum.
4. All Pay Grades have been trended to align with external market changes that has occurred since the start of the project in spring 2022.

Classification Structure

During the course of the Study, there was an opportunity to better align job titles with responsibilities. Numerous job titles were revised to either have consistency throughout the organization, or to become more current with the external market. These changes have been reviewed with Department Directors and are reflected on the Classification Listing, which is Appendix B.

Public Safety Command Positions

Like other positions, the placement of the command positions for Police and Fire considers the market, internal comparability, and compression. Overlap of pay ranges between promotional positions does occur on the recommended salary schedule and is an acceptable compensation practice. However, the salary ranges for union ranks is determined in a different manner than those non-represented ranks. As the union salary schedules adjust, the City will need to evaluate the pay ranges for the non-represented command positions for adjustments needed to correct compression. Therefore, the City is recommended to utilize only Steps 6-11 of each respective range for command positions to help alleviate compression between ranks. In the future, the City may decide to provide additional step adjustments for the command staff ranges to ensure proper separation of wages based on the current compression within the organization.

Information Technology and Attorney Positions

Professional positions in Information Technology and Attorneys have a high degree of education/training/credentials etc., but the public market does not necessarily align to private sector opportunities. As a result, the City is recommended to allow Human Resources to utilize the full salary range for greater flexibility in recruitment. The City should allow a policy exception to hiring at any step in the range for these positions, as approved by the Human Resources Director.

Position Placement

Placement onto the respective Salary Schedule is based upon several criteria:

- Point factor system
- Market analysis
- Compression analysis
- Internal equity

After considering all these elements, placement of some positions on the Salary Schedules have changed, with some positions now being placed in lower or higher pay grades than on the previous Schedule. This is not an indication that any given position is more or less important. Similarly, this is not a “reclassification” process, where a position is being evaluated on changes in responsibility, authority, or decision making that may place the position in a higher or lower pay grade, etc. This process is a complete reset of the Compensation System. This is sometimes difficult for employees, because they look only at where their position is placed on the Schedule and compare themselves to positions that have been placed higher. When this occurs, employees begin to compare their perception of the value of positions within the organization, and do not know, or disregard, the factors the Consultants considered when placing all the positions onto the Schedule.

Employee Placement

For purposes of implementation only, employees were placed to the Minimum of the Pay Range if under Step 1. If above Step 1, an employee was placed on a step closest to the current salary without a decrease in wages, regardless of tenure in the position. This type of placement may prove to be problematic, as employees feel that with tenure in a position, they should be higher within the Salary Range. Although there is merit to this argument, placement on the Schedule by years in the position can be costly – something most municipalities cannot afford right away and must be planned for financially.

2023 Adjustment

The recommended Salary Schedule is based on trended 2022 market data. Therefore, going into 2023, a percentage adjustment is recommended to maintain competitiveness with the existing market.

General Operational Guidelines

Maintenance of Salary Schedule

It is important for the City to have a standardized procedure to adjust the Salary Schedules for consistency and for budgetary forecasting. It is the Consultant’s recommendation that on a set date each year, the Salary Schedules be increased by the national Consumer Price Index – Urban (CPI -U) percentage or by a local economic indicator, if preferred. For example, since budgeting is done at approximately the same time each year, the City should establish a specific month in which to capture the average of the previous twelve (12) months of the selected economic indicator for a recommended adjustment. The City will still maintain control if conditions and finances fluctuate in a specific year. It is recommended the

adjustment to the Salary Schedules be done on a date other than salary increases, so employees understand there are two (2) separate adjustments per year. The following are the types of increases recommended.

Salary Schedule Adjustments

Annually, the Salary Schedules should be adjusted for economic reasons and internal parity with the union salary adjustments. Without maintaining the Salary Schedule, it will fall below the Market and the City will end up spending dollars to get it updated. Annual Salary Schedule adjustments will keep a competitive, fair, and fiscally sound Salary Schedule. It is important the City also budget dollars for increases to the overall Schedule each year. There may be years when the economy cannot support such increases; however, that should be the exception, not the norm.

Annual Step Adjustments

The Salary Schedule is based on a premise of annual salary adjustments. Each year, employees can receive a step increase, with acceptable performance, unless an employee is on a Performance Improvement Plan.

Market Adjustments

Each budget cycle, Human Resources should evaluate the placement of current employees. If there is a shift in the market for a specific position, a Market Adjustment to those incumbent employees could be given, which would be an adjustment into the range. The City is recommended to exercise caution in its use however, because this option is not intended to be a means to simply increase the wages of any employee. In order for the City to offer this, there should be written parameters in place, because this should only be used in a controlled manner for positions that have been verified by the Human Resources Department as having challenges with recruitment/retention based on market fluctuations. These parameters would include:

1. A documented and verified review of local comparables by the Human Resources Department or a third-party consultant.
2. A consistent pattern of recruitment/retention concerns with isolated classifications, as verified by the Human Resources Department.

Compensation Policy Recommendations

With the updated Salary Schedule, the City now has a competitive Compensation System for recruitment and retention purposes. A comprehensive summary of recommended compensation guidelines is provided in Appendix C. In order to minimize employment claims, it is the recommendation of the Consultants to consistently utilize structured

guidelines when determining compensation. Human Resources is recommended to adopt these established guidelines and update the City's compensation policy accordingly.

Market Updates

One of the main concerns in any Salary Schedule is the ability to keep it current. Often, an organization spends time and resources to review and reevaluate their Salary Schedule, resulting in providing employees or Pay Grades significant increases because either the positions or the Schedule is not in line with the external market. A Salary Schedule has a typical life span of three (3) to five (5) years, at which time market conditions typically necessitate a review. The City can strive to prolong the life of their Schedule if it continues to commit to maintaining its competitiveness with the external market by ensuring market updates occur. Given the current competitive market, the City is recommended to initially conduct a market update in three (3) years. Continuing to analyze HR turnover metrics should help indicate if an external market update is required sooner or can be pushed back a year.

Appendix A: Recommended Salary Structure – Annual and Hourly

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1 | \$33,155.20 | \$34,070.40 | \$35,006.40 | \$35,963.20 | \$36,961.60 | \$37,980.80 | \$39,020.80 | \$40,102.40 | \$41,204.80 | \$42,328.00 | \$43,492.80 |
| 1 | \$15.94 | \$16.38 | \$16.83 | \$17.29 | \$17.77 | \$18.26 | \$18.76 | \$19.28 | \$19.81 | \$20.35 | \$20.91 |
| 2 | \$35,484.80 | \$36,462.40 | \$37,460.80 | \$38,500.80 | \$39,561.60 | \$40,643.20 | \$41,766.40 | \$42,910.40 | \$44,096.00 | \$45,302.40 | \$46,550.40 |
| 2 | \$17.06 | \$17.53 | \$18.01 | \$18.51 | \$19.02 | \$19.54 | \$20.08 | \$20.63 | \$21.20 | \$21.78 | \$22.38 |
| 3 | \$37,980.80 | \$39,020.80 | \$40,102.40 | \$41,204.80 | \$42,328.00 | \$43,492.80 | \$44,699.20 | \$45,926.40 | \$47,195.20 | \$48,484.80 | \$49,816.00 |
| 3 | \$18.26 | \$18.76 | \$19.28 | \$19.81 | \$20.35 | \$20.91 | \$21.49 | \$22.08 | \$22.69 | \$23.31 | \$23.95 |
| 4 | \$40,622.40 | \$41,745.60 | \$42,889.60 | \$44,075.20 | \$45,281.60 | \$46,529.60 | \$47,819.20 | \$49,129.60 | \$50,481.60 | \$51,875.20 | \$53,310.40 |
| 4 | \$19.53 | \$20.07 | \$20.62 | \$21.19 | \$21.77 | \$22.37 | \$22.99 | \$23.62 | \$24.27 | \$24.94 | \$25.63 |
| 5 | \$44,699.20 | \$45,926.40 | \$47,195.20 | \$48,484.80 | \$49,816.00 | \$51,188.80 | \$52,603.20 | \$54,059.20 | \$55,536.00 | \$57,054.40 | \$58,614.40 |
| 5 | \$21.49 | \$22.08 | \$22.69 | \$23.31 | \$23.95 | \$24.61 | \$25.29 | \$25.99 | \$26.70 | \$27.43 | \$28.18 |
| 6 | \$47,819.20 | \$49,129.60 | \$50,481.60 | \$51,875.20 | \$53,310.40 | \$54,766.40 | \$56,264.00 | \$57,803.20 | \$59,384.00 | \$61,027.20 | \$62,712.00 |
| 6 | \$22.99 | \$23.62 | \$24.27 | \$24.94 | \$25.63 | \$26.33 | \$27.05 | \$27.79 | \$28.55 | \$29.34 | \$30.15 |
| 7 | \$51,168.00 | \$52,582.40 | \$54,038.40 | \$55,515.20 | \$57,033.60 | \$58,593.60 | \$60,195.20 | \$61,859.20 | \$63,564.80 | \$65,312.00 | \$67,100.80 |
| 7 | \$24.60 | \$25.28 | \$25.98 | \$26.69 | \$27.42 | \$28.17 | \$28.94 | \$29.74 | \$30.56 | \$31.40 | \$32.26 |
| FIRE | \$17.57 | \$18.06 | \$18.56 | \$19.06 | \$19.59 | \$20.12 | \$20.67 | \$21.24 | \$21.83 | \$22.43 | \$23.04 |
| 8 | \$54,766.40 | \$56,264.00 | \$57,803.20 | \$59,384.00 | \$61,006.40 | \$62,691.20 | \$64,417.60 | \$66,185.60 | \$68,016.00 | \$69,888.00 | \$71,801.60 |
| 8 | \$26.33 | \$27.05 | \$27.79 | \$28.55 | \$29.33 | \$30.14 | \$30.97 | \$31.82 | \$32.70 | \$33.60 | \$34.52 |
| 9 | \$56,950.40 | \$58,510.40 | \$60,112.00 | \$61,755.20 | \$63,460.80 | \$65,208.00 | \$66,996.80 | \$68,848.00 | \$70,740.80 | \$72,696.00 | \$74,692.80 |
| 9 | \$27.38 | \$28.13 | \$28.90 | \$29.69 | \$30.51 | \$31.35 | \$32.21 | \$33.10 | \$34.01 | \$34.95 | \$35.91 |
| 10 | \$60,902.40 | \$62,587.20 | \$64,313.60 | \$66,081.60 | \$67,891.20 | \$69,763.20 | \$71,676.80 | \$73,652.80 | \$75,670.40 | \$77,750.40 | \$79,892.80 |
| 10 | \$29.28 | \$30.09 | \$30.92 | \$31.77 | \$32.64 | \$33.54 | \$34.46 | \$35.41 | \$36.38 | \$37.38 | \$38.41 |
| 11 | \$65,187.20 | \$66,976.00 | \$68,827.20 | \$70,720.00 | \$72,654.40 | \$74,651.20 | \$76,710.40 | \$78,811.20 | \$80,974.40 | \$83,200.00 | \$85,488.00 |

| | | | | | | | | | | | |
|-------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 11 | \$31.34 | \$32.20 | \$33.09 | \$34.00 | \$34.93 | \$35.89 | \$36.88 | \$37.89 | \$38.93 | \$40.00 | \$41.10 |
| 12 | \$69,742.40 | \$71,656.00 | \$73,632.00 | \$75,649.60 | \$77,729.60 | \$79,872.00 | \$82,076.80 | \$84,344.00 | \$86,673.60 | \$89,065.60 | \$91,520.00 |
| 12 | \$33.53 | \$34.45 | \$35.40 | \$36.37 | \$37.37 | \$38.40 | \$39.46 | \$40.55 | \$41.67 | \$42.82 | \$44.00 |
| 13 | \$74,630.40 | \$76,689.60 | \$78,790.40 | \$80,953.60 | \$83,179.20 | \$85,467.20 | \$87,817.60 | \$90,230.40 | \$92,705.60 | \$95,264.00 | \$97,884.80 |
| 13 | \$35.88 | \$36.87 | \$37.88 | \$38.92 | \$39.99 | \$41.09 | \$42.22 | \$43.38 | \$44.57 | \$45.80 | \$47.06 |
| 14 | \$79,851.20 | \$82,056.00 | \$84,302.40 | \$86,611.20 | \$89,003.20 | \$91,457.60 | \$93,974.40 | \$96,553.60 | \$99,216.00 | \$101,940.80 | \$104,748.80 |
| 14 | \$38.39 | \$39.45 | \$40.53 | \$41.64 | \$42.79 | \$43.97 | \$45.18 | \$46.42 | \$47.70 | \$49.01 | \$50.36 |
| 15 | \$85,446.40 | \$87,796.80 | \$90,209.60 | \$92,684.80 | \$95,243.20 | \$97,864.00 | \$100,547.20 | \$103,313.60 | \$106,163.20 | \$109,075.20 | \$112,070.40 |
| 15 | \$41.08 | \$42.21 | \$43.37 | \$44.56 | \$45.79 | \$47.05 | \$48.34 | \$49.67 | \$51.04 | \$52.44 | \$53.88 |
| 16 | \$91,416.00 | \$93,932.80 | \$96,512.00 | \$99,174.40 | \$101,899.20 | \$104,707.20 | \$107,577.60 | \$110,531.20 | \$113,568.00 | \$116,688.00 | \$119,891.20 |
| 16 | \$43.95 | \$45.16 | \$46.40 | \$47.68 | \$48.99 | \$50.34 | \$51.72 | \$53.14 | \$54.60 | \$56.10 | \$57.64 |
| FIRE | \$31.39 | \$32.26 | \$33.14 | \$34.06 | \$34.99 | \$35.96 | \$36.94 | \$37.96 | \$39.00 | \$40.07 | \$41.17 |
| 17 | \$97,822.40 | \$100,505.60 | \$103,272.00 | \$106,121.60 | \$109,033.60 | \$112,028.80 | \$115,107.20 | \$118,268.80 | \$121,513.60 | \$124,862.40 | \$128,294.40 |
| 17 | \$47.03 | \$48.32 | \$49.65 | \$51.02 | \$52.42 | \$53.86 | \$55.34 | \$56.86 | \$58.42 | \$60.03 | \$61.68 |
| 18 | \$104,686.40 | \$107,556.80 | \$110,510.40 | \$113,547.20 | \$116,667.20 | \$119,870.40 | \$123,156.80 | \$126,547.20 | \$130,020.80 | \$133,598.40 | \$137,280.00 |
| 18 | \$50.33 | \$51.71 | \$53.13 | \$54.59 | \$56.09 | \$57.63 | \$59.21 | \$60.84 | \$62.51 | \$64.23 | \$66.00 |
| 19 | \$111,987.20 | \$115,065.60 | \$118,227.20 | \$121,472.00 | \$124,820.80 | \$128,252.80 | \$131,788.80 | \$135,408.00 | \$139,131.20 | \$142,958.40 | \$146,889.60 |
| 19 | \$53.84 | \$55.32 | \$56.84 | \$58.40 | \$60.01 | \$61.66 | \$63.36 | \$65.10 | \$66.89 | \$68.73 | \$70.62 |
| 20 | \$119,828.80 | \$123,115.20 | \$126,505.60 | \$129,979.20 | \$133,556.80 | \$137,238.40 | \$141,003.20 | \$144,872.00 | \$148,865.60 | \$152,963.20 | \$157,164.80 |
| 20 | \$57.61 | \$59.19 | \$60.82 | \$62.49 | \$64.21 | \$65.98 | \$67.79 | \$69.65 | \$71.57 | \$73.54 | \$75.56 |

Appendix B: Classification Listing - Alphabetical

| RECOMMENDED TITLE | GRADE | DEPT |
|--|-------|-------------|
| Accountant | 8 | FINANCE |
| Accounting Assistant | 5 | FINANCE |
| Accounting Assistant | 5 | STREETS |
| Accounting Manager | 12 | FINANCE |
| Accounting Specialist | 6 | FINANCE |
| Accounting Specialist | 6 | WATER |
| Administrative Assistant | 4 | RECREATION |
| Administrative Specialist | 5 | ENGINEERING |
| Administrative Specialist | 5 | PLANNING |
| Administrative Specialist | 5 | AIRPORT |
| Administrative Specialist | 5 | RECREATION |
| Administrative Specialist | 5 | FIRE |
| Administrative Specialist | 5 | FIRE |
| Airport Operations and Maintenance Manager | 12 | AIRPORT |
| Airport Operations Coordinator | 7 | AIRPORT |
| Appraiser I | 9 | ASSESSOR |
| Appraiser I | 9 | ASSESSOR |
| Appraiser II | 10 | ASSESSOR |
| Arborist | 6 | PARKS |
| Assistant Circulation Manager | 8 | LIBRARY |
| Assistant City Attorney | 15 | ATTORNEY |
| Assistant Clerk | 4 | CITY CLERK |
| Assistant Fire Chief | 17 | FIRE |
| Assistant Police Chief | 17 | POLICE |
| Assistant Superintendent | 12 | SEWER |
| Assistant Superintendent | 12 | STREETS |
| Assistant Superintendent | 12 | SEWER |
| Assistant Superintendent | 12 | WATER |
| Assistant Supervisor - Building Operations | 9 | LA X CTR |
| Assistant Supervisor - Food & Beverage | 9 | LA X CTR |
| Associate Librarian I | 6 | LIBRARY |
| Associate Librarian II | 7 | LIBRARY |
| Battalion Chief | 16 | FIRE |
| Benefits Specialist | 10 | PERSONNEL |
| Box Office Supervisor | 9 | LA X CTR |
| Budget Analyst | 11 | FINANCE |

| RECOMMENDED TITLE | GRADE | DEPT |
|------------------------------------|--------------|-----------------|
| Building Representative | 5 | LA X CTR |
| Business Manager | 12 | LA X CTR |
| Business Manager | 12 | LIBRARY |
| Business Manager | 12 | AIRPORT |
| Business Services Specialist | 6 | LIBRARY |
| Certified Arborist | 8 | PARKS |
| Chief Assessor | 12 | ASSESSOR |
| Chief Building Inspector | 15 | FIRE |
| City Attorney | 19 | ATTORNEY |
| City Clerk | 16 | CLERK |
| City Surveyor/Construction Manager | 13 | ENGINEERING |
| Civil Engineer EIT | 12 | ENGINEERING |
| Civil Engineer PE | 14 | ENGINEERING |
| Code Enforcement Technician | 8 | FIRE |
| Communications Coordinator | 11 | MAYOR |
| Community Development Manager | 14 | PLANNING |
| Community Program Specialist | 10 | PARKS |
| Community Service Officer | 3 | POLICE |
| Community Service Officer | 3 | PARKING UTILITY |
| Crew Leader - Parks | 8 | PARKS |
| Crew Leader - Sewer | 8 | SEWER |
| Crew Leader - Sign Shop | 8 | STREETS |
| Crew Leader - Streets | 8 | STREETS |
| Crew Leader - Utility Mechanic | 8 | WASTEWATER |
| Crew Leader - Utility Opening | 8 | STREETS |
| Crew Leader - Vac Truck | 8 | SSU-WWT |
| Crew Leader - Water Supply | 8 | WASTEWATER |
| Crew Leader - Water Utility | 8 | WATER |
| Crime Analyst | 11 | POLICE |
| CRR Specialist | 10 | FIRE |
| Custodial & Maintenance Worker | 4 | WASTEWATER |
| Custodial & Maintenance Worker | 4 | GROUNDS & BLDS |
| Custodial & Maintenance Worker | 4 | LIBRARY |
| Custodian | 3 | AIRPORT |
| Custodian | 3 | GROUNDS & BLDS |
| Custodian | 3 | PARKING UTILITY |
| Customer Service Assistant | 3 | FINANCE |
| Customer Service Assistant | 3 | POLICE |

| RECOMMENDED TITLE | GRADE | DEPT |
|--|--------------|-------------|
| Deputy City Attorney | 16 | ATTORNEY |
| Deputy City Clerk | 9 | CLERK |
| Deputy Court Clerk | 5 | COURT |
| Deputy Director - Airport | 15 | AIRPORT |
| Deputy Director - Finance | 16 | FINANCE |
| Deputy Director - Forestry, Building and Grounds Manager | 14 | RECREATION |
| Deputy Director - IT / Cyber Security Coordinator | 16 | IT |
| Deputy Director - Library | 15 | LIBRARY |
| Deputy Director - Parks & Rec | 15 | RECREATION |
| Deputy Director - Transit | 15 | TRANSIT |
| Deputy Director -Engineering & Public Works | 16 | ENGINEERING |
| Development Analyst | 11 | PLANNING |
| Director of Engineering & Public Works | 19 | ENGINEERING |
| Director of Finance | 19 | FINANCE |
| Director of Human Resources | 18 | PERSONNEL |
| Director of Information Technology | 18 | IT |
| Director of La Crosse Center | 18 | LA X CTR |
| Director of La Crosse Regional Airport | 19 | AIRPORT |
| Director of Parks & Recreation | 19 | RECREATION |
| Director of Planning, Development and Assessment | 19 | PLANNING |
| Director of Public Works | 19 | STREETS |
| Director of Transit | 18 | TRANSIT |
| Division Chief | 16 | FIRE |
| Economic Development Coordinator | 13 | PLANNING |
| Electrician | 10 | WASTEWATER |
| Electrician | 10 | STREETS |
| Engineering Technician | 8 | ENGINEERING |
| Equipment Operator I | 6 | STREETS |
| Equipment Operator I | 6 | SEWER |
| Equipment Operator I | 6 | PARKS |
| Equipment Operator II | 7 | STREETS |
| Equipment Operator II | 7 | SEWER |
| Equipment Operator II | 7 | PARKS |
| Exec Asst to the Chief | 6 | POLICE |
| Executive Assistant to the Mayor | 8 | MAYOR |
| Facilities Manager - Library | 13 | LIBRARY |
| Facility Maintenance Supervisor | 9 | LIBRARY |
| Finance Analyst | 11 | FINANCE |

| RECOMMENDED TITLE | GRADE | DEPT |
|---|--------------|-------------------|
| Fire Chief | 19 | FIRE |
| Fleet and Maintenance Manager - PW | 11 | STREETS |
| Fleet and Maintenance Manager - Transit | 11 | TRANSIT |
| Food and Beverage Manager | 12 | LA X CTR |
| GIS and Development Services Manager | 13 | IT |
| GIS/CAD Specialist | 10 | ENGINEERING |
| Homeless Services Coordinator | 9 | PLANNING |
| Housing Specialist | 10 | PLANNING |
| Human Resources Assistant | 4 | PERS-ADMIN |
| Human Resources Generalist | 8 | PERS-ADMIN |
| Industrial & Operations Specialist | 8 | SSU-WWT |
| Inspector I | 9 | FIRE |
| Inspector II - Electrical | 10 | FIRE |
| Inspector II - Housing | 10 | FIRE |
| Inspector II - Plumbing | 10 | FIRE |
| Inventory/Parts Technician | 5 | STREETS |
| IT Helpdesk Manager | 12 | IT |
| IT Helpdesk/Administrative Specialist | 6 | IT |
| IT Manager - Library | 13 | LIBRARY |
| IT Programmer/Analyst | 10 | INFOSYSTEMS&TECHN |
| Lab Specialist | 7 | SSU-WWT |
| Lead Customer Service Assistant | 4 | FINANCE-TREA |
| Lead Maintenance Technician - Airside | 10 | AIRPORT-MTCE |
| Lead Maintenance Technician - Landside | 8 | AIRPORT-MTCE |
| Legal Assistant | 6 | ATTORNEY |
| Librarian I | 9 | LIBRARY |
| Librarian II | 10 | LIBRARY |
| Library Archivist | 10 | LIBRARY |
| Library Assistant I | 4 | LIBRARY |
| Library Assistant II | 5 | LIBRARY |
| Library Clerk | 1 | LIBRARY |
| Library Community Resource Specialist | 9 | LIBRARY |
| Library Director | 18 | LIBRARY |
| Library Manager - Access and Engagement | 12 | LIBRARY |
| Library Manager - Archives | 12 | LIBRARY |
| Library Manager - Circulation Services | 12 | LIBRARY |
| Library Manager - Youth Services | 12 | LIBRARY |
| Library Supervisor - Collection Development | 11 | LIBRARY |

| RECOMMENDED TITLE | GRADE | DEPT |
|--|--------------|-----------------|
| Maintenance Technician - Facility/Grounds | 7 | LA X CTR |
| Maintenance Technician - Facility/Grounds | 7 | GROUNDS & BLDS |
| Maintenance Technician - Facility/Grounds | 7 | AIRPORT |
| Maintenance Technician - Facility/Grounds | 7 | PARKING UTILITY |
| Maintenance Technician - Parks | 7 | PARKS |
| Maintenance Worker - Parking | 5 | PARKING UTILITY |
| Maintenance Worker - Parks | 5 | PARKS |
| Maintenance Worker - Streets | 5 | STREETS |
| Mechanic Assistant | 5 | STREETS |
| Mechanic I | 6 | STREETS |
| Mechanic II | 8 | STREETS |
| Mechanic II | 8 | AIRPORT |
| Meter and Service Technician | 6 | WATER |
| Municipal Court Clerk | 7 | COURT |
| Neighborhood Housing Development Coordinator | 9 | PALNNING |
| Network Analyst - Library | 9 | LIBRARY |
| Network Specialist | 11 | IT |
| Operations & Sales Manager | 13 | LA X CTR |
| Ordinance Technician/Floodplain Coordinator | 9 | FIRE |
| Outdoor Recreation & Conservation Specialist | 10 | PARKS |
| Paralegal | 9 | ATTORNEY |
| Parking Utility Supervisor | 9 | PARKING UTILITY |
| Payroll Coordinator | 8 | FINANCE |
| Payroll Specialist | 6 | FINANCE |
| Planner | 9 | PLANNING |
| Planning Manager | 14 | PLANNING |
| Police Captain | 16 | POLICE |
| Police Chief | 19 | POLICE |
| Police Records Specialist | 5 | POLICE |
| Police Records Supervisor | 11 | POLICE |
| Printing / Storeroom Assistant | 4 | FINANCE |
| Project Specialist - Parks | 11 | PARKS |
| Project Specialist - Utilities | 11 | WATER |
| Property Room Technician | 7 | POLICE |
| Purchasing Assistant | 4 | FINANCE |
| Purchasing/Buyer | 7 | FINANCE |
| Recreation and Facilities Supervisor | 11 | RECREATION |
| Recreation Program Coordinator | 8 | RECREATION |

| RECOMMENDED TITLE | GRADE | DEPT |
|---|--------------|-------------|
| Sales & Event Coordinator | 9 | LA X CTR |
| Senior Engineering Technician | 10 | ENGINEERING |
| Senior Human Resources Generalist | 9 | PERSONNEL |
| Senior Support Technician | 9 | IT |
| Sidewalk and ADA Coordinator | 10 | ENGINEERING |
| Special Projects Coordinator | 8 | WASTEWATER |
| Stormwater Coordinator | 9 | STORM WATER |
| Streets Superintendent | 14 | STREETS |
| Streets Supervisor/Recycling Coordinator | 11 | STREETS |
| Systems Analyst & IT Training Coordinator | 12 | IT |
| Transit Operations Manager | 12 | TRANSIT |
| Transit Supervisor | 9 | TRANSIT |
| Treasury Supervisor | 10 | FINANCE |
| Utilities Accounting Manager | 13 | WATER |
| Utilities Maintenance Mechanic | 7 | WASTEWATER |
| Utilities Manager | 17 | WATER |
| Utility Locator | 7 | WATER |
| Utility Locator | 7 | SEWER |
| Vac Truck Operator | 7 | WASTEWATER |
| Water Distribution Specialist | 6 | WATER |
| Water Superintendent | 14 | WATER |
| Water Supply Specialist | 7 | WATER |
| Wellness Coordinator | 8 | MAYOR |
| WWT Operator | 7 | WASTEWATER |
| WWT/Sewer Superintendent | 14 | WASTEWATER |

Appendix C: Compensation Policy Guidelines

These guidelines are provided to the City to utilize in conjunction with the new compensation system. City Human Resources is recommended to assess these guideline recommendations as the current City Compensation Policy is updated.

New Hires

Employees start at the Minimum Rate of the Pay Grade if the employee has the minimum skills and abilities required in the job description. The hiring supervisor, with the approval of the Human Resources Director, can start experienced individuals up to Step 6. Any requests for placement above Step 6 may occur only with the approval of the Common Council.

Cost of Living Adjustment

On January 1st of each year, employees should receive an annual cost of living adjustment equivalent to the percentage adjustment of the Salary Schedule.

Annual Step Increases

On July 1st of each year, employees should receive an incremental step increase based on performance, to the Maximum Rate. Employees on a Performance Improvement Plan will have their annual increase held until such time as performance improves, or when approved by the Human Resources Director.

Market Adjustments

Each budget cycle, Human Resources should evaluate the placement of current employees. If there is a shift in the market for a specific position, a Market Adjustment to those incumbent employees could be given, which would be additional steps within the pay range. A market adjustment requires:

1. A documented and verified review of local comparables by the Human Resources or third-party consultant.
2. A consistent pattern of recruitment/retention concerns with isolated classifications, as verified by the Human Resources.

Promotions

An individual who moves to a position of a higher Pay Grade, will be placed at the Minimum Rate of the new salary range; OR the step closest that provides a 5.5% increase, if over the

Minimum Rate. There may be situations in which a 5.5% increase may be insufficient, and compression may still be a problem. In those situations, the Human Resources Director may grant up to 10% to alleviate a compression situation.

Demotions

There are a number of situations that can occur resulting in an employee's pay being lowered and the pay may not be within the established Salary Range. Dependent upon the circumstances, an individual's pay can be handled differently. It will be the responsibility of the Human Resources Director to determine the pay implications due to employee demotions. The following are suggested guidelines:

- A. Demotions that occur because of position changes and/or position consolidations (not based on the performance of the employee), the salary can be "red circled" and frozen at that level until the Salary Range of the new Pay Grade catches up to the employee's salary.
- B. Demotions that occur because the employee voluntarily applied for and accepted a position in a lower Pay Grade, the salary will be reduced within the new Salary Range as close to the current salary as possible. If the salary is above the new salary range, then treatment will be as described in "A" above.
- C. Demotion that is a result of the employee's performance, the employee's salary is decreased to a placement within the Salary Range of the new Pay Grade, as determined by the Human Resources Director. Demotions of this nature are rare circumstances.

Top of the Range

When an employee reaches the Maximum Rate of their Pay Grade, they will be eligible only for the cost-of-living Salary Schedule adjustments. Some employers view this as a deterrent for tenured employees to continue to perform at the City's level of expectation. Therefore, the City should consider the option for employees who reach the Maximum Rate to receive the equivalent annual increase in the form of a lump-sum non-base building payment. This method of payment still provides additional compensation to an employee but does not compromise the Schedule.

Red Circle

When an employee has exceeded the Maximum Rate of their Pay Grade, they will not be eligible for any base building adjustments. The City may provide the employee with an equivalent lump-sum payment.

Position Pay Grade Changes

Pay Grades may change under the following circumstances:

A. Management request for a Pay Grade Evaluation

A Department Director may request a Pay Grade evaluation for any position in their Department, via procedures identified by the Human Resources Director. The request should be in writing, including job duty changes or other circumstances that have precipitated the evaluation. This should include the old job description along with either a new job description or a document that illustrates the changes. The Human Resources designee will meet with the parties and discuss the changes. It will be the responsibility of the Human Resources to determine if the position should be sent to the Consultants for evaluation. It should be noted that significant changes to a position's responsibility that could prompt reclassification should receive prior approval from the Human Resources Director in order to avoid unapproved position creep.

B. Human Resources Initiation of a Pay Grade Evaluation

Human Resources may determine a position needs to be evaluated as a result of a City-initiated position and/or program changes, organizational structure changes, recurring minimal modifications to positions that over time may result in substantive change in a position, and recruitment or retention challenges.

If after a Pay Grade Evaluation, it is determined the employee's current salary is below the Minimum Rate of the new Pay Grade, the employee should be placed at the Minimum Rate of the new Pay Grade. If the current salary is within the new Salary Range, it will be at the discretion of the Human Resources Director as to whether any further adjustment occurs.

Appendix D: Definitions

The following are definitions that helped guide the development of the Compensation System for the City of La Crosse.

Benchmark Position: A job that is commonly found and defined, used to make pay comparisons, either within the organization or to comparable jobs outside the organization.

Classifications: Job titles.

Compensation System: A system developed to compensate employees. This system includes a balance between internal equity and external competitiveness.

Compensation Data: Data derived from information regarding the salary range and the rate of pay of the incumbent(s) holding a benchmark position of the identified labor market.

Comp Ratio: The ratio of an actual pay range to the established position point (or average market rate). The Comp Ratio is used to measure and monitor an individual's actual rate of pay to the Target Rate of the established pay range.

Compression: Pay differentials too small to be considered equitable. The term may apply to differences between (1) the pay of supervisors and subordinates; (2) the pay of experienced and newly hired personnel of the same job; and (3) pay range midpoints in successive job grades or related grades across pay structures.

CPI-U: Consumer Price Index – Urban: A measure of the average change over time in the prices paid by urban consumers for a market of consumer goods and services. It reflects the spending pattern for three population groups: all urban consumers, urban wage earners, and clerical workers. This group represents approximately 87% of the total U.S. population.

Demotion: The (re)assignment of an employee to a position in a lower pay grade or range in the organization's salary structure.

Labor Market: A location where labor is exchanged for wages. These locations are identified and defined by a combination of the following factors: geography; industry; education, experience and licensing or certification required; and job responsibilities.

Market Data: The technique of creating the financial value of a position based on the "going rate" for benchmark positions in the relevant labor markets.

Minimum Salary Range (Minimum): The minimum amount of compensation the organization has deemed appropriate for a position.

Maximum Salary Range (Maximum): The highest amount of compensation the organization has deemed appropriate for a position.

Market Average: Employee pay based upon the ‘average’ market rate; or the ‘average’ prevailing wage rate in the external market.

Market Rate (Market): The organization’s best estimate of the wage rate that is prevailing in the external market for a given position.

Market Average Range: A pay range in which the minimum and maximum of the range is established around the Average Market Rate.

Pay Grade: The grade, or placement of a position, within the salary structure.

Pay Grade Evaluation: The (re)assignment of a job to a higher or lower pay grade or pay range in the salary structure due to a job content (re)evaluation and/or significant change in the average market rate in the external labor market.

Promotion: The (re)assignment of an employee to a position in a higher pay grade or range in the organization’s salary structure.

Red Circle: The freezing of a rate of pay until such time that the salary schedule catches up to the pay rate. This is commonly used when implementing a new pay schedule when a tenured employee is above the range maximum or when an employee is placed on a lower pay grade that is not related to performance issues.

Salary Schedule Adjustment: An adjustment to the salary structure; the increase or decrease of a pay range, minimum – maximum. This is a method to maintain the salary range in relation to external market conditions.

Salary Schedule: The hierarchy of job grades and pay ranges established within an organization.

Step Increase: The progressive steps across a salary range that an employee may move to with satisfactory performance and progress within their job.

Step Schedule: Standardized progression pay rates that are established within a pay range. To move to the next step, one must have met acceptable performance standards.

Spread: The range of pay rates, from minimum to maximum.

| Grade | Current Title | Recommended Title | Dept | Exempt | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------|---|---------------------------------------|---------------------|--------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1 | | | | | \$33,155.20 | \$34,070.40 | \$35,006.40 | \$35,963.20 | \$36,961.60 | \$37,980.80 | \$39,020.80 | \$40,102.40 | \$41,204.80 | \$42,328.00 | \$43,492.80 |
| | L6 Library Clerk | Library Clerk | LIBRARY | N | \$15.94 | \$16.38 | \$16.83 | \$17.29 | \$17.77 | \$18.26 | \$18.76 | \$19.28 | \$19.81 | \$20.35 | \$20.91 |
| 2 | | | | | \$35,484.80 | \$36,462.40 | \$37,460.80 | \$38,500.80 | \$39,561.60 | \$40,643.20 | \$41,766.40 | \$42,910.40 | \$44,096.00 | \$45,302.40 | \$46,550.40 |
| | | | | | \$17.06 | \$17.53 | \$18.01 | \$18.51 | \$19.02 | \$19.54 | \$20.08 | \$20.63 | \$21.20 | \$21.78 | \$22.38 |
| 3 | | | | | \$37,980.80 | \$39,020.80 | \$40,102.40 | \$41,204.80 | \$42,328.00 | \$43,492.80 | \$44,699.20 | \$45,926.40 | \$47,195.20 | \$48,484.80 | \$49,816.00 |
| | | | | | \$18.26 | \$18.76 | \$19.28 | \$19.81 | \$20.35 | \$20.91 | \$21.49 | \$22.08 | \$22.69 | \$23.31 | \$23.95 |
| 3 | Civilian Service Employee | Community Service Officer | POL-CIVILIAN | N | | | | | | | | | | | |
| 2 | Janitor | Custodian | AIRPORT/ GROUND / | N | | | | | | | | | | | |
| 3 | Cashier | Customer Service Assistant | FINANCE-TREA | N | | | | | | | | | | | |
| 2 | Clerk Typist I | Customer Service Assistant | POL-RECORDS/ STREET | N | | | | | | | | | | | |
| 3 | Civilian Service Employee | Community Service Officer | PARKING UTIL-POL | N | | | | | | | | | | | |
| 4 | | | | | \$40,622.40 | \$41,745.60 | \$42,889.60 | \$44,075.20 | \$45,281.60 | \$46,529.60 | \$47,819.20 | \$49,129.60 | \$50,481.60 | \$51,875.20 | \$53,310.40 |
| | | | | | \$19.53 | \$20.07 | \$20.62 | \$21.19 | \$21.77 | \$22.37 | \$22.99 | \$23.62 | \$24.27 | \$24.94 | \$25.63 |
| 3 | Assistant Clerk (City Clerk) | Assistant Clerk | CITY CLERK | N | | | | | | | | | | | |
| 4 | Administrative Coordinator | Administrative Assistant | REC-OFFICE | N | | | | | | | | | | | |
| 5 | Printing / Storeroom Clerk | Printing / Storeroom Assistant | FINANCE | N | | | | | | | | | | | |
| 3 | Building and Grounds Maintenance - WWTP | Custodial & Maintenance Worker | SSU-WWT | N | | | | | | | | | | | |
| 4 | Custodian I | Custodial & Maintenance Worker | GRDS & BLDGS-P&R | N | | | | | | | | | | | |
| L10 | Building Maintenance Worker | Custodial & Maintenance Worker | LIBRARY | N | | | | | | | | | | | |
| 3 | Human Resources Clerk | HR Assistant | PERS-ADMIN | N | | | | | | | | | | | |
| 4 | Cashier II | Lead Customer Service Assistant | FINANCE-TREA | N | | | | | | | | | | | |
| L11 | Library Assistant | Library Assistant I | LIBRARY | N | | | | | | | | | | | |
| 3 | Purchasing & Cashiering Assistant | Purchasing Assistant | FINANCE-MAC RM | N | | | | | | | | | | | |
| 5 | | | | | \$44,699.20 | \$45,926.40 | \$47,195.20 | \$48,484.80 | \$49,816.00 | \$51,188.80 | \$52,603.20 | \$54,059.20 | \$55,536.00 | \$57,054.40 | \$58,614.40 |
| | | | | | \$21.49 | \$22.08 | \$22.69 | \$23.31 | \$23.95 | \$24.61 | \$25.29 | \$25.99 | \$26.70 | \$27.43 | \$28.18 |
| 5 | Administrative Assistant-Engineering | Administrative Specialist | ENGINEERING | N | | | | | | | | | | | |
| 4 | Planning & Development Assistant | Administrative Specialist | PLAN-ADMIN | N | | | | | | | | | | | |
| 5 | Airport Services Specialist | Administrative Specialist | AIRPORT-TERM | N | | | | | | | | | | | |
| 5 | Administrative Assistant - Parks, Recreation and Forestry | Administrative Specialist | REC-OFFICE | N | | | | | | | | | | | |
| 4 | Lead Janitor | Building Representative | LA X CTR-MTCE | N | | | | | | | | | | | |
| 5 | Administrative Assistant - Municipal Court | Deputy Court Clerk | MUNICIPAL COURT | N | | | | | | | | | | | |
| 4 | Supply/Fleet Parts Person | Inventory/Parts Technician | STREETS | N | | | | | | | | | | | |
| L11 | Library Assistant | Library Assistant II | LIBRARY | N | | | | | | | | | | | |
| 3 | Parking Utility Maintenance Person | Maintenance Worker - Parking | PARKING UTIL-POL | N | | | | | | | | | | | |
| 3 | Maintenance Worker | Maintenance Worker - Parks | PARKS | N | | | | | | | | | | | |
| 3 | Maintenance Worker | Maintenance Worker - Streets | STREETS | N | | | | | | | | | | | |
| 5 | Equipment Operator I - Streets | Mechanic Assistant | STREETS | N | | | | | | | | | | | |
| 5 | Police Records Specialist | Police Records Specialist | POL-RECORDS | N | | | | | | | | | | | |
| 6 | Administrative Assistant | Administrative Specialist | FIRE-ST-1-ADMIN | N | | | | | | | | | | | |
| 5 | Administrative Assistant-FPBS | Administrative Specialist | FP & BS | N | | | | | | | | | | | |
| 5 | Accounting Assistant | Accounting Assistant - Finance | FINANCE-ADMIN | N | | | | | | | | | | | |
| 4 | Account Clerk | Accounting Assistant - Streets | STREETS | N | | | | | | | | | | | |
| 6 | | | | | \$47,819.20 | \$49,129.60 | \$50,481.60 | \$51,875.20 | \$53,310.40 | \$54,766.40 | \$56,264.00 | \$57,803.20 | \$59,384.00 | \$61,027.20 | \$62,712.00 |
| | | | | | \$22.99 | \$23.62 | \$24.27 | \$24.94 | \$25.63 | \$26.33 | \$27.05 | \$27.79 | \$28.55 | \$29.34 | \$30.15 |
| 6 | Accounting Specialist | Accounting Specialist | FINANCE-ADMIN | N | | | | | | | | | | | |
| 5 | Arborist | Arborist | PARKS | N | | | | | | | | | | | |
| 5 | Equipment Operator I - Streets | Equipment Operator I | STREETS /SSU-SEWER | N | | | | | | | | | | | |
| 5 | Equipment Operator I - Parks | Equipment Operator I | PARKS | N | | | | | | | | | | | |
| 6 | Administrative Assistant - Police | Exec Asst to the Chief | POL-ADMIN | N | | | | | | | | | | | |
| L13 | Executive Assistant/Business Services Associate | Business Services Specialist | LIBRARY | N | | | | | | | | | | | |
| L12 | Associate Librarian | Associate Librarian I | LIBRARY | N | | | | | | | | | | | |
| 6 | Level 1 Support Technician/Administrative Assistant | IT Helpdesk/Administrative Specialist | IT | N | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | |
|-----|--|---|--------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| 6 | Administrative Assistant - Legal | Legal Assistant | ATTORNEY | N | | | | | | | | | | | | |
| 6 | Automotive Mechanic | Mechanic I | STREETS | N | | | | | | | | | | | | |
| 5 | Meter and Service Technician | Meter and Service Technician | WATER-DISTR | N | | | | | | | | | | | | |
| 6 | Payroll Technician | Payroll Specialist | FINANCE-ADMIN | N | | | | | | | | | | | | |
| 5 | Water Distribution Specialist | Water Distribution Specialist | WATER-DISTR | N | | | | | | | | | | | | |
| 6 | Utilities Clerk | Accounting Specialist - Utilities | WATER-DISTR | N | | | | | | | | | | | | |
| 7 | | | | | \$51,168.00 | \$52,582.40 | \$54,038.40 | \$55,515.20 | \$57,033.60 | \$58,593.60 | \$60,195.20 | \$61,859.20 | \$63,564.80 | \$65,312.00 | \$67,100.80 | |
| 6 | Airport Operations Coordinator | Airport Operations Coordinator | AIRPORT-MTCE | N | \$24.60 | \$25.28 | \$25.98 | \$26.69 | \$27.42 | \$28.17 | \$28.94 | \$29.74 | \$30.56 | \$31.40 | \$32.26 | |
| L12 | Associate Librarian | Associate Librarian II | LIBRARY | N | \$21.72 | \$22.32 | \$22.93 | \$23.56 | \$24.21 | \$24.87 | \$25.55 | \$26.25 | \$26.98 | \$27.72 | \$28.48 | |
| 6 | Equipment Operator III | Equipment Operator II | STREETS | N | | | | | | | | | | | | |
| 8 | Equipment Operator 4 | Equipment Operator II | STREETS | N | | | | | | | | | | | | |
| 6 | Equipment Operator II | Equipment Operator II | STREETS /SSU-SEWER | N | | | | | | | | | | | | |
| 6 | Heavy Equipment Operator - Parks | Equipment Operator II | PARKS | N | | | | | | | | | | | | |
| 6 | Operations & Lab Specialist (WWTP) | Lab Specialist | SSU-WWT | N | | | | | | | | | | | | |
| 6 | Building Maintenance Engineer La Crosse Center | Maintenance Technician - Facility/Grounds | LA X CTR-MTCE | N | | | | | | | | | | | | |
| 6 | Grounds & Bldg. Technician | Maintenance Technician - Facility/Grounds | GRDS & BLDGS-P&R | N | | | | | | | | | | | | |
| 6 | Airport Maintenance Worker | Maintenance Technician - Facility/Grounds | AIRPORT-MTCE | N | | | | | | | | | | | | |
| 6 | Maintenance Engineer-Pkg Util | Maintenance Technician - Facility/Grounds | PARKING UTIL-POL | N | | | | | | | | | | | | |
| 7 | Municipal Court Clerk | Municipal Court Clerk | MUNICIPAL COURT | N | | | | | | | | | | | | |
| 7 | Maintenance Mechanic - Parks | Maintenance Technician - Parks | PARKS | N | | | | | | | | | | | | |
| 7 | Property Room Technician | Property Room Technician | POL-RECORDS | N | | | | | | | | | | | | |
| 7 | Purchasing Buyer | Purchasing/Buyer | FINANCE-MAC RM | N | | | | | | | | | | | | |
| 7 | Water Utility Locator | Utility Locator | WATER-PMPHSE | N | | | | | | | | | | | | |
| 7 | Sewer Utility Locator | Utility Locator | SSU-SEWER | N | | | | | | | | | | | | |
| 7 | Mechanic II - Wastewater Treatment | Utilities Maintenance Mechanic | SSU-WWT | N | | | | | | | | | | | | |
| 7 | Industrial & Operations Specialist | Industrial & Operations Specialist | SSU-WWT | N | | | | | | | | | | | | |
| 6 | Vac Truck Operator | Vac Truck Operator | SSU-WWT | N | | | | | | | | | | | | |
| 6 | Water Supply Specialist | Water Supply Specialist | WATER-PMPHSE | N | | | | | | | | | | | | |
| 5 | Waste Water Treatment Operator | WWT Operator | SSU-WWT | N | | | | | | | | | | | | |
| 8 | | | | | \$54,766.40 | \$56,264.00 | \$57,803.20 | \$59,384.00 | \$61,006.40 | \$62,691.20 | \$64,417.60 | \$66,185.60 | \$68,016.00 | \$69,888.00 | \$71,801.60 | |
| 6 | Accounting & Administrative Assistant | Accountant | FINANCE | E | \$26.33 | \$27.05 | \$27.79 | \$28.55 | \$29.33 | \$30.14 | \$30.97 | \$31.82 | \$32.70 | \$33.60 | \$34.52 | |
| L14 | Assistant Circulation Manager/Scheduler | Assistant Circulation Manager | LIBRARY | E | | | | | | | | | | | | |
| 8 | Certified Arborist | Certified Arborist | PARKS | N | | | | | | | | | | | | |
| 3 | Code Enforcement Technician | Code Enforcement Technician | FP & BS | N | | | | | | | | | | | | |
| 8 | Maintenance Crew Leader | Crew Leader - Parks | PARKS | N | | | | | | | | | | | | |
| 8 | Crew Leader - Sewer | Crew Leader - Sewer | SSU-SEWER | N | | | | | | | | | | | | |
| 8 | Sign Shop Foreman | Crew Leader - Sign Shop | STREETS | N | | | | | | | | | | | | |
| 8 | Equipment Crew Leader | Crew Leader - Streets | STREETS | N | | | | | | | | | | | | |
| 8 | Utility Opening Foreman (Worker on ee sheet) | Crew Leader - Utility Opening | STREETS | N | | | | | | | | | | | | |
| 8 | Water Distribution Lead | Crew Leader - Water Utility | WATER-DISTR | N | | | | | | | | | | | | |
| 6 | Engineering Technician I | Engineering Technician | ENGINEERING | N | | | | | | | | | | | | |
| 7 | Engineering Tech II | Engineering Technician | ENGINEERING | N | | | | | | | | | | | | |
| 8 | Executive Secretary Mayor | Executive Assistant to the Mayor | MAYOR | N | | | | | | | | | | | | |
| 6 | Human Resources Generalist | Human Resources Generalist | PERS-ADMIN | N | | | | | | | | | | | | |
| 8 | Lead Operations Specialist | Crew Leader - Operations | SSU-WWT | N | | | | | | | | | | | | |
| 7 | Lead Landside Worker/Building Maintenance Engineer | Lead Maintenance Technician - Landside | AIRPORT-MTCE | N | | | | | | | | | | | | |
| 8 | Water Supply Lead | Crew Leader - Water Supply | WATER-PMPHSE | N | | | | | | | | | | | | |
| 7 | Heavy Equipment Mechanic | Mechanic II | STREETS | N | | | | | | | | | | | | |
| 7 | Maintenance / Mechanic - Airport | Mechanic II | AIRPORT-MTCE | N | | | | | | | | | | | | |
| 8 | Payroll Analyst | Payroll Coordinator | FINANCE-ADMIN | N | | | | | | | | | | | | |
| 7 | Special Projects Coordinator | Special Projects Coordinator | SSU-WWT | N | | | | | | | | | | | | |
| 6 | Recreation Coordinator | Recreation Program Coordinator | REC-OFFICE | E | | | | | | | | | | | | |
| 6 | Lead Jet Vac Operator | Crew Leader - Vac Truck | SSU-WWT | N | | | | | | | | | | | | |
| 8 | Maintenance Chief | Crew Leader - Utility Mechanic | SSU-WWT | N | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | |
|-----|--|--|-------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--|--|--|
| 8 | Employee Wellness Coordinator | Wellness Coordinator | MAYOR | N | | | | | | | | | | | | | | |
| 9 | | | | | \$56,950.40 | \$58,510.40 | \$60,112.00 | \$61,755.20 | \$63,460.80 | \$65,208.00 | \$66,996.80 | \$68,848.00 | \$70,740.80 | \$72,696.00 | \$74,692.80 | | | |
| | | | | | \$27.38 | \$28.13 | \$28.90 | \$29.69 | \$30.51 | \$31.35 | \$32.21 | \$33.10 | \$34.01 | \$34.95 | \$35.91 | | | |
| 9 | Property Appraiser | Appraiser I | ASSESSOR | N | | | | | | | | | | | | | | |
| 5 | Assessment Technician | Appraiser I | ASSESSOR | N | | | | | | | | | | | | | | |
| 9 | Assistant Building Supervisor | Assistant Supervisor - Building Operations | LA X CTR-ADMIN | E | | | | | | | | | | | | | | |
| 8 | Assistant Food and Beverage Supervisor | Assistant Supervisor - Food & Beverage | LA X CTR-MTCE | E | | | | | | | | | | | | | | |
| L14 | Library Building Maintenance Supervisor | Facility Maintenance Supervisor | LIBRARY | E | | | | | | | | | | | | | | |
| 9 | Box Office Supervisor | Box Office Supervisor | LA X CTR-ADMIN | E | | | | | | | | | | | | | | |
| 9 | Deputy City Clerk | Deputy City Clerk | CLERK-ADMIN | E | | | | | | | | | | | | | | |
| L15 | Community Resource Specialist | Library Community Resource Specialist | LIBRARY | E | | | | | | | | | | | | | | |
| 9 | HOMELESS SERVICES CORDINATOR | Homeless Services Coordinator | PLAN-ADMIN | E | | | | | | | | | | | | | | |
| | NEW | Inspector I | FP & BS | N | | | | | | | | | | | | | | |
| L15 | Librarian | Librarian I | LIBRARY | E | | | | | | | | | | | | | | |
| 9 | Neighborhood Housing Development Associate | Neighborhood Housing Development Coordinator | PLAN-ADMIN | E | | | | | | | | | | | | | | |
| 8 | Chronic Nuisance Technician/Floodplain Manager | Ordinance Technician/Floodplain Coordinator | FIRE | E | | | | | | | | | | | | | | |
| 9 | Paralegal | Paralegal | ATTORNEY | N | | | | | | | | | | | | | | |
| 9 | Parking Utility Coordinator | Parking Utility Supervisor | PARKING UTIL-POL | E | | | | | | | | | | | | | | |
| 9 | Associate Planner - Comm Dev | Planner | PLAN-ADMIN | E | | | | | | | | | | | | | | |
| 9 | Environmental & Sustainability Planner | Planner | PLAN-ADMIN | E | | | | | | | | | | | | | | |
| 9 | Sales & Event Coordinator | Sales & Event Coordinator | LA X CTR-ADMIN | E | | | | | | | | | | | | | | |
| 9 | Senior IT Support Technician | Senior Support Technician | INFOSYSTEMS&TECHN | N | | | | | | | | | | | | | | |
| L14 | Sr. IT Specialist | Network Analyst - Library | LIBRARY | N | | | | | | | | | | | | | | |
| 8 | Sr Human Resources Generalist | Sr HR Generalist | PERS-ADMIN | E | | | | | | | | | | | | | | |
| 9 | Storm Water Coordinator (80 Hour) | Stormwater Coordinator | STORM WATER | E | | | | | | | | | | | | | | |
| 8 | Transit Supervisor | Transit Supervisor | TRAN-ADMIN | E | | | | | | | | | | | | | | |
| 10 | | | | | \$60,902.40 | \$62,587.20 | \$64,313.60 | \$66,081.60 | \$67,891.20 | \$69,763.20 | \$71,676.80 | \$73,652.80 | \$75,670.40 | \$77,750.40 | \$79,892.80 | | | |
| | | | | | \$29.28 | \$30.09 | \$30.92 | \$31.77 | \$32.64 | \$33.54 | \$34.46 | \$35.41 | \$36.38 | \$37.38 | \$38.41 | | | |
| 10 | Property Appraisal Specialist | Appraiser II | ASSESSOR | N | | | | | | | | | | | | | | |
| 10 | Employee Benefits Coordinator | Benefits Specialist | PERS-ADMIN | E | | | | | | | | | | | | | | |
| 10 | Outdoor Recreation & Conservation Specialist | Outdoor Recreation & Conservation Specialist | PARKS | E | | | | | | | | | | | | | | |
| 10 | Community Risk Reduction Specialist | CRR Specialist | FIRE | N | | | | | | | | | | | | | | |
| 10 | Cashier Supervisor (Treasury Supervisor) | Treasury Supervisor | FINANCE-TREA | E | | | | | | | | | | | | | | |
| | Maintenance Electrician | Electrician | SSU-WWT | N | | | | | | | | | | | | | | |
| 9 | Maintenance Electrician - Highway | Electrician | STREETS | N | | | | | | | | | | | | | | |
| 8 | Engineering Tech III | Senior Engineering Technician | ENGINEERING | N | | | | | | | | | | | | | | |
| 10 | CAD/GIS Specialist | GIS/CAD Specialist | ENGINEERING | N | | | | | | | | | | | | | | |
| 10 | Housing Specialist | Housing Specialist | PLAN-HSE REHAB | N | | | | | | | | | | | | | | |
| 10 | Electrical Inspector | Inspector II - Electrical | FP & BS | N | | | | | | | | | | | | | | |
| 10 | Housing/Building Inspector | Inspector II - Housing | FP & BS | N | | | | | | | | | | | | | | |
| 10 | Plumbing Inspector | Inspector II - Plumbing | FP & BS | N | | | | | | | | | | | | | | |
| 10 | IT Programmer/Analyst | IT Programmer/Analyst | INFOSYSTEMS&TECHN | E | | | | | | | | | | | | | | |
| 9 | Lead Airside Worker/Maintenance Electrician | Lead Maintenance Technician - Airside | AIRPORT-MTCE | N | | | | | | | | | | | | | | |
| 10 | Community Program Specialist | Community Program Specialist | PARKS | E | | | | | | | | | | | | | | |
| 9 | Sidewalk and ADA Technician | Sidewalk and ADA Coordinator | ENGINEERING | E | | | | | | | | | | | | | | |
| L15 | Archivist | Library Archivist | LIBRARY | E | | | | | | | | | | | | | | |
| L15 | Librarian | Librarian II | LIBRARY | E | | | | | | | | | | | | | | |
| 11 | | | | | \$65,187.20 | \$66,976.00 | \$68,827.20 | \$70,720.00 | \$72,654.40 | \$74,651.20 | \$76,710.40 | \$78,811.20 | \$80,974.40 | \$83,200.00 | \$85,488.00 | | | |
| | | | | | \$31.34 | \$32.20 | \$33.09 | \$34.00 | \$34.93 | \$35.89 | \$36.88 | \$37.89 | \$38.93 | \$40.00 | \$41.10 | | | |
| 10 | Budget Analyst | Budget Analyst | FINANCE-TREA | E | | | | | | | | | | | | | | |
| 11 | Communications Coordinator | Communications Coordinator | MAYOR | E | | | | | | | | | | | | | | |
| L17 | Collection Development Manager | Library Supervisor - Collection Development | LIBRARY | E | | | | | | | | | | | | | | |
| 11 | Crime Analyst | Crime Analyst | POL-ADMIN | E | | | | | | | | | | | | | | |
| 11 | Financial Service / Process Analyst | Finance Analyst | FINANCE-ADMIN | E | | | | | | | | | | | | | | |
| 11 | Development Analyst | Development Analyst | PLAN-CDBG | E | | | | | | | | | | | | | | |
| 11 | Maintenance Service Garage Supervisor | Fleet and Maintenance Manager - PW | STREETS | E | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | |
|-----|--|--|-------------------|---|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--|--|--|--|--|--|--|--|
| 10 | Fleet and Maintenance Manager | Fleet and Maintenance Manager - Transit | TRAN-ADMIN | E | | | | | | | | | | | | | | | | | | | |
| 11 | Network Specialist | Network Specialist | INFOSYSTEMS&TECHN | E | | | | | | | | | | | | | | | | | | | |
| 12 | Police Records Supervisor | Police Records Supervisor | POL-RECORDS | E | | | | | | | | | | | | | | | | | | | |
| 11 | Project Specialist - Parks | Project Specialist - Parks | PARKS | E | | | | | | | | | | | | | | | | | | | |
| 11 | Project Specialist - Utilities | Project Specialist - Utilities | WATER-OFFICE | E | | | | | | | | | | | | | | | | | | | |
| 11 | Recreation and Facilities Supervisor | Recreation and Facilities Supervisor | REC-OFFICE | E | | | | | | | | | | | | | | | | | | | |
| 11 | Recycling Coordinator/Streets Supervisor | Streets Supervisor/Recycling Coordinator | STREETS | E | | | | | | | | | | | | | | | | | | | |
| 12 | | | | | \$69,742.40 | \$71,656.00 | \$73,632.00 | \$75,649.60 | \$77,729.60 | \$79,872.00 | \$82,076.80 | \$84,344.00 | \$86,673.60 | \$89,065.60 | \$91,520.00 | | | | | | | | |
| | | | | | \$33.53 | \$34.45 | \$35.40 | \$36.37 | \$37.37 | \$38.40 | \$39.46 | \$40.55 | \$41.67 | \$42.82 | \$44.00 | | | | | | | | |
| 12 | Accounting Manager | Accounting Manager | FINANCE-ADMIN | E | | | | | | | | | | | | | | | | | | | |
| 11 | Manager of Airport Operations and Maintenance | Airport Operations and Maintenance Manager | AIRPORT-TERM | E | | | | | | | | | | | | | | | | | | | |
| 12 | Airport Business Supervisor | Business Manager - Airport | AIRPORT-TERM | E | | | | | | | | | | | | | | | | | | | |
| L16 | Librarian Supervisor | Library Manager - Youth Services | LIBRARY | E | | | | | | | | | | | | | | | | | | | |
| L17 | Circulation Manager | Library Manager - Circulation Services | LIBRARY | E | | | | | | | | | | | | | | | | | | | |
| | | Library Manager - Access and Engagement | LIBRARY | E | | | | | | | | | | | | | | | | | | | |
| L17 | Library Archives Mgr | Library Manager - Archives | LIBRARY | E | | | | | | | | | | | | | | | | | | | |
| L17 | Business Manager- Library | Business Manager - Library | LIBRARY | E | | | | | | | | | | | | | | | | | | | |
| 13 | Business Manager | Business Manager - Arena | LA X CTR-ADMIN | E | | | | | | | | | | | | | | | | | | | |
| 12 | Assistant Superintendent of Sewer | Assistant Superintendent | SSU-SEWER | E | | | | | | | | | | | | | | | | | | | |
| 12 | Assistant Superintendent of Streets | Assistant Superintendent | STREETS | E | | | | | | | | | | | | | | | | | | | |
| 12 | Assistant Superintendent - WWTP | Assistant Superintendent | SSU-SEWER | E | | | | | | | | | | | | | | | | | | | |
| 12 | Water Distribution Supervisor | Assistant Superintendent | WATER-DISTR | E | | | | | | | | | | | | | | | | | | | |
| 11 | Lead Technician - Assessors | Chief Assessor | ASSESSOR | E | | | | | | | | | | | | | | | | | | | |
| 12 | Civil Engineer III | Civil Engineer EIT | ENGINEERING | E | | | | | | | | | | | | | | | | | | | |
| 12 | Food and Beverage Manager | Food and Beverage Manager | LA X CTR-ADMIN | E | | | | | | | | | | | | | | | | | | | |
| 12 | IT Helpdesk Manager | IT Helpdesk Manager | INFOSYSTEMS&TECHN | E | | | | | | | | | | | | | | | | | | | |
| 12 | Systems Analyst & IT Training Coordinator | Systems Analyst & IT Training Coordinator | INFOSYSTEMS&TECHN | E | | | | | | | | | | | | | | | | | | | |
| 12 | Transit Operations Manager | Transit Operations Manager | TRAN-ADMIN | E | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | \$74,630.40 | \$76,689.60 | \$78,790.40 | \$80,953.60 | \$83,179.20 | \$85,467.20 | \$87,817.60 | \$90,230.40 | \$92,705.60 | \$95,264.00 | \$97,884.80 | | | | | | | | |
| | | | | | \$35.88 | \$36.87 | \$37.88 | \$38.92 | \$39.99 | \$41.09 | \$42.22 | \$43.38 | \$44.57 | \$45.80 | \$47.06 | | | | | | | | |
| 12 | Lead Surveyor | City Surveyor/Construction Manager | ENGINEERING | E | | | | | | | | | | | | | | | | | | | |
| 13 | Economic Development Administrator | Economic Development Coordinator | PLAN-ADMIN | E | | | | | | | | | | | | | | | | | | | |
| 13 | GIS and Development Services Manager | GIS and Development Services Manager | INFOSYSTEMS&TECHN | E | | | | | | | | | | | | | | | | | | | |
| L19 | IT Manager Library | IT Manager - Library | LIBRARY | E | | | | | | | | | | | | | | | | | | | |
| L17 | Facilities Manager | Facilities Manager - Library | LIBRARY | E | | | | | | | | | | | | | | | | | | | |
| 13 | Operations/Sales Manager La Crosse Center | Operations & Sales Manager | LA X CTR-ADMIN | E | | | | | | | | | | | | | | | | | | | |
| 13 | Utilities Accounting & Customer Support Supervisor | Utilities Accounting Manager | WATER-OFFICE | E | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | \$79,851.20 | \$82,056.00 | \$84,302.40 | \$86,611.20 | \$89,003.20 | \$91,457.60 | \$93,974.40 | \$96,553.60 | \$99,216.00 | \$101,940.80 | \$104,748.80 | | | | | | | | |
| | | | | | \$38.39 | \$39.45 | \$40.53 | \$41.64 | \$42.79 | \$43.97 | \$45.18 | \$46.42 | \$47.70 | \$49.01 | \$50.36 | | | | | | | | |
| 14 | Civil Engineer IV | Civil Engineer PE | ENGINEERING | E | | | | | | | | | | | | | | | | | | | |
| 14 | Community Development Administrator | Community Development Manager | PLAN-ADMIN | E | | | | | | | | | | | | | | | | | | | |
| 13 | Planning Administrator | Planning Manager | PLAN-ADMIN | E | | | | | | | | | | | | | | | | | | | |
| 14 | Supt of Street Dept | Streets Superintendent | STREETS | E | | | | | | | | | | | | | | | | | | | |
| 14 | Superintendent Water Utility | Water Superintendent | WATER-DISTR | E | | | | | | | | | | | | | | | | | | | |
| 14 | General Superintendent of Waste Water Treatment | WWT/Sewer Superintendent | SSU-WWT | E | | | | | | | | | | | | | | | | | | | |
| 13 | Parks, Forestry, Building and Grounds Manager | Deputy Director - Forestry, Building and Grounds Manager | REC-OFFICE | E | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | \$85,446.40 | \$87,796.80 | \$90,209.60 | \$92,684.80 | \$95,243.20 | \$97,864.00 | \$100,547.20 | \$103,313.60 | \$106,163.20 | \$109,075.20 | \$112,070.40 | | | | | | | | |
| | | | | | \$41.08 | \$42.21 | \$43.37 | \$44.56 | \$45.79 | \$47.05 | \$48.34 | \$49.67 | \$51.04 | \$52.44 | \$53.88 | | | | | | | | |
| 14 | Assistant City Attorney I | Assistant City Attorney | ATTORNEY | E | | | | | | | | | | | | | | | | | | | |
| 15 | Chief Building Inspector | Chief Building Inspector | FP & BS | E | | | | | | | | | | | | | | | | | | | |
| 15 | Deputy Airport Director | Deputy Director - Airport | AIRPORT-TERM | E | | | | | | | | | | | | | | | | | | | |
| L21 | Deputy Library Director | Deputy Director - Library | LIBRARY | E | | | | | | | | | | | | | | | | | | | |
| 15 | Assistant Director Parks, Recreation, Forestry, Building & Grounds | Deputy Director - Parks & Rec | REC-OFFICE | E | | | | | | | | | | | | | | | | | | | |
| 15 | Deputy Director of Transit | Deputy Director - Transit | TRAN-ADMIN | E | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | \$91,416.00 | \$93,932.80 | \$96,512.00 | \$99,174.40 | \$101,899.20 | \$104,707.20 | \$107,577.60 | \$110,531.20 | \$113,568.00 | \$116,688.00 | \$119,891.20 | | | | | | | | |
| | | | | | \$43.95 | \$45.16 | \$46.40 | \$47.68 | \$48.99 | \$50.34 | \$51.72 | \$53.14 | \$54.60 | \$56.10 | \$57.64 | | | | | | | | |

| | | | | | | | | | | | | | | | |
|-----|--|---|-------------------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 15 | Battalion Chief (56 hr.) | Battalion Chief | FIRE-ST-1-SUPPR | E | \$31.39 | \$32.26 | \$33.14 | \$34.06 | \$34.99 | \$35.96 | \$36.94 | \$37.96 | \$39.00 | \$40.07 | \$41.17 |
| 16 | City Clerk | City Clerk | CLERK-ADMIN | E | | | | | | | | | | | |
| 16 | | Deputy Director -Engineering & Public Works | ENGINEERING | E | | | | | | | | | | | |
| 16 | Deputy Director of Finance/Deputy Treasurer | Deputy Director - Finance | FINANCE-ADMIN | E | | | | | | | | | | | |
| 16 | Deputy Director of Information Technology/Cyber Security Coordinator | Deputy Director - IT / Cyber Security Coordinator | INFOSYSTEMS&TECHN | E | | | | | | | | | | | |
| 16 | Police Captain | Police Captain | POL-ADMIN | E | | | | | | | | | | | |
| 15 | Division Chief | Division Chief | FIRE-ST-1-ADMIN | E | | | | | | | | | | | |
| 17 | | | | | \$97,822.40 | \$100,505.60 | \$103,272.00 | \$106,121.60 | \$109,033.60 | \$112,028.80 | \$115,107.20 | \$118,268.80 | \$121,513.60 | \$124,862.40 | \$128,294.40 |
| | | | | | \$47.03 | \$48.32 | \$49.65 | \$51.02 | \$52.42 | \$53.86 | \$55.34 | \$56.86 | \$58.42 | \$60.03 | \$61.68 |
| 17 | Assistant Fire Chief - Fire Rescue Operations | Assistant Fire Chief | FIRE-ST-1-INSPEC | E | | | | | | | | | | | |
| 17 | Assistant Chief Of Police | Assistant Police Chief | POL-ADMIN | E | | | | | | | | | | | |
| 16 | Deputy City Attorney | Deputy City Attorney | ATTORNEY | E | | | | | | | | | | | |
| 16 | Utilities Manager | Utilities Manager | WATER-OFFICE | E | | | | | | | | | | | |
| 18 | | | | | \$104,686.40 | \$107,556.80 | \$110,510.40 | \$113,547.20 | \$116,667.20 | \$119,870.40 | \$123,156.80 | \$126,547.20 | \$130,020.80 | \$133,598.40 | \$137,280.00 |
| | | | | | \$50.33 | \$51.71 | \$53.13 | \$54.59 | \$56.09 | \$57.63 | \$59.21 | \$60.84 | \$62.51 | \$64.23 | \$66.00 |
| 18 | Director of Human Resources | Director of Human Resources | PERS-ADMIN | E | | | | | | | | | | | |
| 18 | Director of Information Technology | Director of Information Technology | INFOSYSTEMS&TECHN | E | | | | | | | | | | | |
| 18 | Director of La Crosse Center | Director of La Crosse Center | LA X CTR-ADMIN | E | | | | | | | | | | | |
| 18 | Director of Transit | Director of Transit | TRAN-ADMIN | E | | | | | | | | | | | |
| L23 | Library Director | Library Director | LIBRARY | E | | | | | | | | | | | |
| 19 | | | | | \$111,987.20 | \$115,065.60 | \$118,227.20 | \$121,472.00 | \$124,820.80 | \$128,252.80 | \$131,788.80 | \$135,408.00 | \$139,131.20 | \$142,958.40 | \$146,889.60 |
| | | | | | \$53.84 | \$55.32 | \$56.84 | \$58.40 | \$60.01 | \$61.66 | \$63.36 | \$65.10 | \$66.89 | \$68.73 | \$70.62 |
| 19 | Attorney | City Attorney | ATTORNEY | E | | | | | | | | | | | |
| 19 | Director of Engineering & Public Works | Director of Engineering & Public Works | ENGINEERING | E | | | | | | | | | | | |
| 19 | Director of La Crosse Regional Airport | Director of La Crosse Regional Airport | AIRPORT-TERM | E | | | | | | | | | | | |
| 19 | Dir. of Parks, Rec, Forestry, Facilities & Grounds | Director of Parks & Recreation | REC-OFFICE | E | | | | | | | | | | | |
| 19 | Director of Planning, Development and Assessment | Director of Planning, Development and Assessment | PLAN-ADMIN | E | | | | | | | | | | | |
| 19 | Director of Public Works | Director of Public Works | STREETS | E | | | | | | | | | | | |
| 19 | Finance Director | Director of Finance | FINANCE-ADMIN | E | | | | | | | | | | | |
| 19 | Fire Chief | Fire Chief | FIRE-ST-1-ADMIN | E | | | | | | | | | | | |
| 19 | Police Chief | Police Chief | POL-ADMIN | E | | | | | | | | | | | |
| 20 | | | | | \$119,828.80 | \$123,115.20 | \$126,505.60 | \$129,979.20 | \$133,556.80 | \$137,238.40 | \$141,003.20 | \$144,872.00 | \$148,865.60 | \$152,963.20 | \$157,164.80 |
| | | | | | \$57.61 | \$59.19 | \$60.82 | \$62.49 | \$64.21 | \$65.98 | \$67.79 | \$69.65 | \$71.57 | \$73.54 | \$75.56 |



OFFICE OF THE MAYOR
LA CROSSE

22-1335

SHORT CIRCUIT

October 28, 2022

I hereby approve the submitting of the attached Legislation “Resolution approving the 2022 pay and class study recommendations” to the Finance and Personnel Committee, to be considered by the members thereof at their next committee meeting. This approval is given due to the time element necessitating consideration of the attached Legislation at the earliest possible date.

Mayor Mitch Reynolds



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1049

Agenda Date: 11/3/2022

Version: 1

Status: Referred

In Control: Finance & Personnel Committee

File Type: Resolution

Agenda Number:

Amended Resolution allocating funds for the City of La Crosse Facilities Assessment.

RESOLUTION

WHEREAS, the City of La Crosse will conduct a facilities assessment carried out by a third-party company selected from an RFP; and

WHEREAS, the City of La Crosse has never done an assessment of the 33 properties and about 1,874,00 square feet it is in charge of; and

WHEREAS, it is critical to invest in this comprehensive assessment to evaluate and maintain said aging facilities and in return, create a plan to preserve them.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby allocates \$127,187.60 plus 3% contingency equaling \$3,816, appropriated from the 2021 the American Rescue Plan Act (ARPA) Funding received by the City of La Crosse as approved in Resolution #21-1732 for "Investments in infrastructure" (\$1,000,000) and CIP 22-484 Causeway Lift Station.

BE IT FURTHER RESOLVED that the City staff is hereby authorized to take any and all steps necessary to effectuate this resolution.

Resolution allocating funds for the City of La Crosse Facilities Assessment.

RESOLUTION

WHEREAS, the City of La Crosse will conduct a facilities assessment carried out by a third-party company selected from an RFP; and

WHEREAS, the City of La Crosse has never done an assessment of the 33 properties and about 1,874,00 square feet it is in charge of; and

WHEREAS, it is critical to invest in this comprehensive assessment to evaluate and maintain said aging facilities and in return, create a plan to preserve them.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby allocates \$127,187.60 plus 3% contingency equaling \$3,816, appropriated from the 2021 the American Rescue Plan Act (ARPA) Funding received by the City of La Crosse as approved in Resolution #21-1732 for "Investments in infrastructure".

BE IT FURTHER RESOLVED that the City staff is hereby authorized to take any and all steps necessary to effectuate this resolution.



**BUREAU
VERITAS**

CITY OF LA CROSSE

FACILITIES CONDITION ASSESSMENT SERVICES

LA CROSSE CITY HALL

April 29, 2022

BUREAU VERITAS | MATTHEW MUNTER
10461 MILL RUN CIRCLE, SUITE 1100 | OWINGS MILLS, MD 21117
P 240.418.7443 | MATTHEW.MUNTER@BUREAUVERITAS.COM

April 29, 2022

City of La Crosse
Attn: James Flottmeyer
Buildings and Grounds
400 La Crosse Street
La Crosse, WI 54601



RE: RFP for Facilities Condition Assessment

Dear Mr. Flottmeyer,

Bureau Veritas Technical Assessments, LLC (Bureau Veritas or BVTA) is pleased to provide the City of La Crosse (City) with the enclosed proposal in response to the City's RFP for Facilities Condition Assessment services. BVTA understands the requirements of the RFP and is well qualified to perform the services.

Proven Experience | Bureau Veritas has extensive experience providing Facility Condition Assessments, Equipment Inventory, Preventive Maintenance, Space Utilization Studies, and Capital Planning for City, County and State Government entities. We have completed thousands of municipal projects with more than 700 million square feet of space within the last five (5) years for state and local governments, private companies, educational clients, and Parks and Recreation clients.

Highly Qualified Team | Bureau Veritas is an architectural and engineering firm focused solely on building lifecycle and capital planning studies, with more than 800 building professionals nationwide. BVTA has over 30 years of experience conducting Facility Condition Assessments.

Regional Experience | Bureau Veritas has a wealth of experience in the Midwest, and across the country. We have completed many projects in Wisconsin, Michigan, Illinois, Iowa, Missouri, and several other nearby states. The following is a selection of similar clients in the region:

- City of Mequon, WI
- City of Wauwatosa, WI
- Marathon County, WI
- Lincoln County, WI
- Grant County, WI
- City of Detroit, MI
- State of Michigan
- State of Minnesota
- City of Lake Forest, IL
- City of Highland Park, IL
- City of Yorkville, IL
- Village of Arlington Heights, IL

Date Founded | Bureau Veritas Technical Assessments LLC was founded in 1986; while BVTA's parent company was founded in 1828.

Bureau Veritas is committed to working with the City of La Crosse to provide the highest possible quality of service. The following pages detail our history, similar project experience, our key personnel and team, and our approach to your unique project. We appreciate the opportunity to present our qualifications for this project and look forward to working with the City. I am available at (240) 418-7443 , or at Matthew.Munter@bureauveritas.com to further discuss our qualifications.

Sincerely,

Matthew Munter
Principal, Executive Vice President

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BUSINESS INFORMATION

FIRM PROFILE

Profile

Bureau Veritas Technical Assessments LLC (“Bureau Veritas” or “BVTA”) is a professional service consulting firm providing comprehensive architectural, engineering, energy, and environmental solutions. Our team includes over 800 building professionals nationwide, including Registered Architects, Professional Engineers, Certified Energy Managers, Environmental Professionals, Building Systems Consultants, and Code Compliance Experts.

Annually, Bureau Veritas conducts thousands of assessments for Government, Affordable Housing, Private, Industrial, K-12 Education, and Higher Education Clients. Having successfully completed assessments of more than a billion square feet of building space, Bureau Veritas has developed a proven and efficient methodology for the performance of field assessments, and data collection.

Bureau Veritas’ recommendations are based on knowledge of property conditions, life-cycle analysis, regulations, and client objectives. The firm’s core of architectural, engineering, construction, environmental, and seismic expertise forms the foundation on which the company teams with clients to create and implement facility management solutions. Our solutions include implementation of web-based portfolio management platforms, to traditional property assessments required for due diligence.

ASSET MANAGEMENT SERVICES

- Facility Condition Assessments
- Capital Planning Reports
- ADA Accessibility Compliance
- Equipment and Asset Inventory
- Space Analysis Studies
- Barcoding, QR Coding, and Tagging
- CMMS Consulting
- Preventive Maintenance Plans
- Energy Audits and Modeling
- Commissioning (Cx and Rx)
- Construction Monitoring
- Project Management
- Plan and Document Review



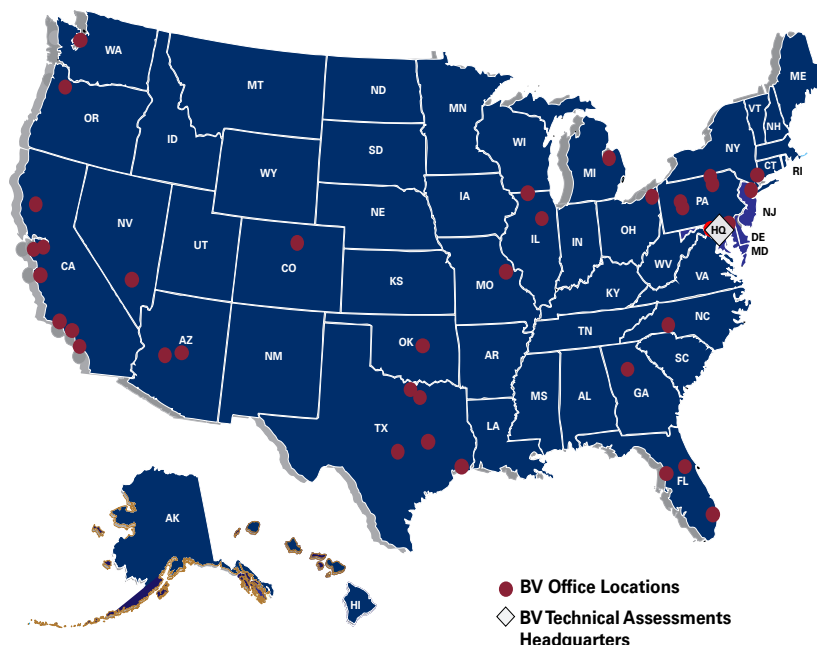
**BUREAU
VERITAS**

What We Do



Company Information

| | |
|------------------|---|
| Name of Company: | Bureau Veritas Technical Assessments LLC |
| Year Founded: | Parent 1828; Division 1986 |
| Headquarters: | 10461 Mill Run Circle, Suite 1100 Owings Mills, MD 21117 |
| Primary Contact: | Matthew Munter Executive Vice President |
| Telephone: | (240) 418-7443 |
| Email: | Matthew.Munter @bureauveritas.com |
| Website: | bvna.com |



PROOF OF ERRORS AND OMISSIONS INSURANCE AND COVERAGE AMOUNT

Proof of BVTA's Errors and Omissions Insurance and Coverage Amount is provided in the Insurance section of this proposal on Pages 38-40.

PROJECT APPROACH

PROJECT APPROACH

BVTA understands that the **Facility Condition Assessment (FCA)** project with the City of La Crosse (City) will:

- Include a comprehensive assessment of all sites, buildings, building systems, and infrastructure.
- Follow ASTM E2018-15 Standard Guide for Property Condition Assessments, as applicable.
- Determine the present condition and estimated life expectancy of various building systems and components.
- Identify and document present condition of all physical assets including grounds, facilities, and infrastructure.
- Recommend corrections for all deficiencies and provide cost estimates for corrections.
- Prioritize and categorize deficient conditions, associated corrective actions, and information concerning building systems and deficiency categories.
- Establish anticipated renewal and replacement costs for the various systems and components.
- Result in strategic plan for capital repairs, lifecycle component replacement, and building modernization.
- Calculate the Current Replacement Value (CRV) and Facility Condition Index (FCI) for each facility.
- Collect Equipment Inventory data for Client properties
- Establish a protocol for facility condition data to migrate/transfer to a CMMS/IWMS system.
- Prepare a Preventive Maintenance Plan for assets to uploaded to CMMS system.

We understand that a key factor to performing FCAs is the evaluation of physical needs and accurate forecasting for capital repair and replacement budgets. Pre-emptive measures to manage maintenance budgets and programs are essential in ensuring the elimination of potential issues, which can range from deferred maintenance, or premature replacement of building systems that can prove costly.

DATA GATHERING AND INTERVIEW

Our project plan details distinct phases of the project. During each phase, we will require coordination and support from the City's facility management.

Data Gathering Phase – BVTA will need the support of staff who can provide us access to drawings and records. The following is a typical list of exhibits requested.

- Inspection reports (sewer, boiler, chiller, etc)
- Building systems Maintenance Records
- Maintenance policy documentation
- Owner elected repair list (if available)
- Original building plans (can be viewed on-site)
- Capital expenditure schedules (prior or planned)
- Fire protection / life safety plans

- Rehabilitation budget and scope (draft or final)
- Certificates of occupancy / facility license
- Prior assessments
- Site plan / floor plans
- Accessibility transition plans / studies
- CMMS / IWMS data set

In addition to the drawings and records, we will supply a pre-survey questionnaire for each facility or site. Our expectation is that someone with knowledge of maintenance and operations of the facility will complete this survey and be prepared to discuss it with us while on-site.

Site Phase – BVTA will need support in the form of escorts while in the facilities to help us access mechanical areas, to discuss with us any known issues in the facility, and to answer other technical questions.

Report Review Stage – BVTA will provide a complete deliverable for each building.

CLIENT COORDINATION

Project Director – BVTA will become familiar with the City's existing Project Directory - property list and contact directory for each location. We will contact or interview the facilities contacts as part of our process to determine current use requirements and priority of properties based on agency goals.

Facility Access – Working with the City, we will develop procedures to gain Facility Access. Our visits will be coordinated and pre-approved by the City prior to the visit. We will work with the City to establish a protocol that will ensure that our activities will have minimal disruption to the operation of each facility and will maintain a safe work environment.

TEAM COMPOSITION

The project will be managed by a Program Manager who will be your single point of contact. Reporting to the Program Manager will be several Project Managers who are architectural and engineering subject matter experts (SME) in the evaluation of building systems and generating the reports. We evaluate the building portfolio to determine which team members will be assigned to particular sites. Larger or more complex sites will have both an architect and an engineering SME. Smaller or simpler buildings will have a single SME field assessor that understands all building systems.

TECHNICAL APPROACH

Prior to assessments beginning, BVTA will conduct a Kick-Off Meeting to review requirements and to consolidate exhibits such as drawings and prior completed reports.

During the term of the project, BVTA will conduct regular Progress Meetings to maintain open communication with the entire project team and the City. BVTA will lead with an agenda that includes a focus on work plan, schedule, and project needs. This will permit the opportunity to proactively address challenges encountered, so that course adjustments may be made. Each meeting will conclude with task assignments, schedules, and goals to be met. BVTA will provide the City with a written status report that tracks and monitors the progress of the assessments against the schedule submitted.

BVTA has allocated time for regular teleconference meetings and the following meetings: Kick-Off Meeting (teleconference) and a Final Findings Presentation meeting. Any additional in-person meetings will be on a time and expense basis.

FIELD ASSESSMENTS

The Assessment Team will conduct a walk-through survey of the facility and site to observe systems and components, identify physical deficiencies, and formulate recommendations to remedy the physical deficiencies.

As a part of the walk-through survey, the Team will survey 100% of each facility. BVTA will survey the exterior and grounds, including the building exterior, roofs, sidewalk/pavement, and recreational/other areas as applicable. They will interview the building maintenance staff about the property's historical repairs and replacements and their costs, level of preventive maintenance exercised, pending repairs and improvements, and frequency of repairs and replacements. The Assessment Team will develop opinions based on their site assessment, interviews with the City's building maintenance staff, and interviews with relevant maintenance contractors, municipal authorities, and experience gained on similar properties previously evaluated.

The Team may also question others who are knowledgeable of the property's physical condition and operation or knowledgeable of similar systems to gain comparative information to use in evaluation of the subject property.

The Assessment Team will review documents and information provided by the City's maintenance staff that could aid the knowledge of the property's physical improvements, extent and type of use, and/or assist in identifying material discrepancies between reported information and observed conditions.

The facility condition assessment will include the City-identified assets and will focus on the following facility and site systems and components:

Site + Infrastructure

- Topography: Observe general topography and note any unusual or problematic features or conditions observed or reported.
- Paving, Curbing, and Parking: Identify material types of paving and curbing systems at the property.
- Bridge and Road: Identify the material types and general condition of internal roads, medians, slopes and bridge crossing.
- Flatwork: Identify material flatwork at the property (sidewalks, plazas, patios, etc.).
- Landscaping and Appurtenances: Identify material landscaping features, material types of landscaping (fences, retaining walls), and site appurtenances (irrigation systems, fountains, lighting, signage, ponds).
- Utilities: Identify type of material utilities provided to the property (water, electricity, natural gas); and assess condition, physical deficiencies, life cycle repair, and replacement issues.

Recreational Facilities:

- Identify any material on-site recreational facilities such as athletic fields, swimming pools, spas, tennis or basketball courts, jogging or bicycle paths, etc. Observe the general conditions and note any reported physical deficiencies or any unusual items or conditions observed or reported.

EV Charging Stations:

- With information provided by the client document the payment software providing access to the charging station, if any.
- Identify the power source for the EV charging station and if possible, determine if the power used is billed to a client electrical meter.
- Determine the age of the equipment and review for deterioration from weather and use. Identify the remaining useful life of the charging station equipment and the cost to replace the equipment.

- Review the signage, paving and surface materials around the charging stations for deterioration.

Structural Frame + Building Envelope

- Identify material elements of the structural frame and exterior walls, including the foundation system, floor framing system, roof framing system, facade or curtain-wall system, glazing system, exterior sealant, doors, commercial overhead doors, sliders, windows, and stairways, etc.
- Observe general conditions and note any physical deficiencies identified or unusual items or conditions observed. Observations may be subject to grade, and rooftop vantage points.
- Visually inspect observable areas for cracking and moisture infiltration as well as areas of apparent foundation settlement and displacement.
- In the event more information or exploratory testing is required, in order to provide remedial measures, the report may include recommendation for additional investigative testing (Tier 1 or Tier 2).

Wall Evaluation

- Photograph elevations and details both from internal and external vantage points, as well as from adjacent structures where possible.
- Observe representative operable and fixed panels on all facades, operating a representative sample of units to assess hardware and visually inspect exterior conditions and condition of waterproofing seals.
- Assess curtain wall condition to determine water infiltration, damage, caulk degradation, metal panel degradation, stone degradation and anchoring, and other related curtain wall issues.

Curtain Wall – As Required

- Review curtain wall condition and a sampling of fixed panels on facades to assess hardware and visually review exterior conditions and the condition of waterproofing seals, where accessible without the use of lifts, ladders, scaffolding, suspension devices, or the like; may include observations from internal and external vantage points, as well as adjacent structures. Observations are limited to grade and may include accessible balconies or rooftop vantage points.
- Review provided drawings and records of repair, replacement, and maintenance of framing and glazing.

Roofing (Non-Invasive Visual)

- Identify material roof systems (roof type, reported age, slope, drainage) and any unusual roofing conditions or rooftop equipment.
- Observe general conditions of the roof system (membranes, attachment methods, flashings, counter flashings, pitch pans, gravel stops, parapets, miscellaneous appurtenances, insulation).
- Observe for evidence of material repairs, significant ponding, or evidence of material roof leaks. Note if a roof warranty is in effect. Note any physical deficiencies identified or unusual items observed or reported.
- Identify material rooftop equipment or accessories (antennas, lightning protection, HVAC equipment, solar equipment). Include any material problems reported.
- BVTa understands that the City will provide OSHA compliant ladders, lifts and/or scaffolding (depending on roof type) so that the Project Manager may safely access roof areas. If requested, BVTa can provide a quote for lift and/or ladder access as needed. Observations will be limited to readily accessible areas.

Plumbing

- Identify material plumbing systems at the property including domestic water supply, sanitary sewer, or any special or unusual plumbing systems (such as water features, fuel systems, gas systems, etc.).
- Identify type and condition of restroom fixtures, drinking fountains and/or other plumbing equipment.
- Observe general conditions and note any physical deficiencies identified or unusual items or conditions observed. Include any reported material system inadequacies.

Heating

- Identify material heat generating systems at the property.
- Observe general conditions, identify reported age of the equipment, note past material component replacements/upgrades, note apparent level of maintenance, and identify if a maintenance contract is in place. If heating equipment is not operational at the time of the walk-through survey, provide an opinion of the condition to the extent reasonably possible.
- Identify and observe any special or unusual heating systems or equipment present (fireplaces, solar heat, etc.) and note any reported material problems or inadequacies.

Air-Conditioning + Ventilation

- Identify the material air-conditioning and ventilation systems at the property. Include material equipment such as cooling towers, chillers (type of refrigerant used), package units, split systems, air handlers, thermal storage equipment, etc.
- Identify material distribution systems (supply and return, make-up air, exhaust) at the property.
- Observe general conditions, identify equipment reported age, note past material component upgrades/replacements and apparent level of maintenance, and identify if a maintenance contract is in place (contractor name). If AC and ventilation systems are not operational at the time of the walk-through survey, provide an opinion of the condition to the extent reasonably possible.
- Observe general conditions and note any physical deficiencies identified or unusual items or conditions observed. Additionally, include any material reported system inadequacies or operating deficiencies.
- Identify and observe any special or unusual air-conditioning and ventilation systems or equipment (cold storage systems, special computer cooling equipment, etc.) and note any material reported problems or system inadequacies.

Electrical

- Identify the electrical service provided and distribution system at the property.
- Include material switchgear disconnects, circuit breakers, transformers, meters, emergency generators, general lighting systems, and other such equipment or systems.
- Observe general electrical items (distribution panels, type of wiring, energy management systems, emergency power, lightning protection).
- Observe general conditions and note any physical deficiencies identified or unusual items or conditions observed. Also, note the presence of any special or unusual electrical equipment, systems, or devices at the property, and include reported material problems or system inadequacies.

Life Safety + Fire Protection

- Identify material life safety/fire protection systems at the property, including sprinklers and stand pipes (wet or dry), fire hydrants, fire alarm systems, water storage, smoke detectors, fire extinguishers, emergency lighting, stairwell pressurization, smoke evacuation, etc.

- Observe general conditions and note any material physical deficiencies identified or unusual items or conditions observed or reported including any reported system inadequacies.

Elevators + Vertical Transportation

- Identify vertical transportation systems at the property. Include the equipment manufacturer, equipment type, location, number, capacity, etc.
- Observe elevator cabs, finishes, call and communication equipment, etc.
- Identify the company that provides elevator/ escalator maintenance at the property. Observe general conditions and note any physical deficiencies identified or unusual items or conditions observed or reported including any reported material system inadequacies.
- Out of Scope Issues: Performing any calculations, examination of operating system components such as cables, controller, motors, etc.; entering elevator/ escalator pits or shafts.

Interior Elements

- Identify offices, special use areas, and building standard finishes, including flooring, ceilings, walls, etc. Furnishings and fixed components will be reviewed and included in the cost estimate tables for replacements. BVTa will identify material building amenities or special features.
- Observe general conditions and note any physical deficiencies identified or unusual items or conditions observed or reported.

Food Service Spaces and Equipment

- Assess all food service equipment and spaces (kitchen, cafeteria, dining, serving areas). Food service equipment (fixed equipment) will be evaluated for adherence to life/ safety code and ventilation requirements as well for condition and capital replacement.

Special Systems and Equipment

- Include all special systems and equipment, such as Emergency Medical Systems (EMC), chillers, radio towers, equipment lifts, chair lifts, chemical storage or treatment areas, storage tanks, dumbwaiters, vaults, public address systems, and telephone systems.

Expanded Accessibility Compliance

- Provide a general statement of the subject building's likely compliance to the Americans with Disabilities Act to help identify whether Client may be exposed to issues and whether there is the need for further review.

- We use an ADA Compliance checklist compliant with ASTM E2018-15.
 - BV will perform a limited visual assessment of interior and exterior elements that could present external or internal barriers to accessibility by disabled persons.
 - A more detailed ADA evaluation or transition plan is available as an additional service.

Energy Conservation Analysis

- Consider energy conservation savings when making repair or replace recommendations and include these projects in the project prioritization.
- Able to provide an Energy Audit (ASHRAE Level I, II, or III) or Benchmarking (EnergyStar) services as an additional service.

Exhaust Collection Systems (Fire Stations)

BV will verify existence of any exhaust collection systems in the apparatus bays. If a system is present, BV will conduct a carbon monoxide (CO) measurement at each exhaust collection system. If the apparatus bay shows evidence of irregular CO/CO2 levels, we will recommend additional testing from an industrial hygienist to determine levels of VOCs, NO2, SO2, CO and diesel exhaust particulates. Additional testing will verify performance standards with fire apparatus idling in bays, on the tarmac, and entering/exiting bays as would occur during normal station operation.

RANKING AND CLASSIFICATION

Based upon our observations, research and judgment, along with consulting commonly accepted empirical Expected Useful Life (EUL) tables; BVTa will render our opinion as to when a system or component will most probably necessitate replacement.

Accurate historical replacement records provided by the facility manager are typically the best source for this data.

Exposure to the weather elements, initial system quality and installation, extent of use, the quality and amount of preventive maintenance exercised are all factors that impact the effective age of a system or component. As a result, a system or component may have an effective age that is greater or less than its actual age. The Remaining Useful Life (RUL) of a component or system equals the EUL less its effective age.

CONDITION RANKING OF BUILDING SYSTEMS / EQUIPMENT

BVTa can rate the condition of each facility with the below rating system, or another City-specified scale:

- 5 Excellent** – No visible defects, new or near new condition, may still be under warranty if applicable

- 4 Good** – Good condition, but no longer new, may be slightly defective or deteriorated, but is overall functional
- 3 Adequate** – Moderately deteriorated or defective, but has not exceeded useful life
- 2 Marginal** – Defective or deteriorated in need of replacement; exceeded useful life
- 1 Poor** – Critically damaged or in need of immediate repair; well past useful life

BVTa can also include alternative categories to rank and weight priorities as required by the City, such as functional deficiencies, aesthetics, time-based urgencies, and other mission critical factors.

PRIORITY CLASSES

The analysis will include all cost observations be ranked by Priority Classes. The five classes below are typical but can be altered to meet your specifications and needs:



DEFICIENCY CATEGORIES (UNIFORMAT)

The deficiencies observed will be classified into categories such as those below using the Uniformat System (Level 4):

- A10 Foundations
- A20 Basement Construction
- B10 Superstructure
- B20 Exterior Enclosure
- B30 Roofing
- C10 Interior Construction
- C20 Stair
- C30 Interior Finishes
- D10 Conveying
- D20 Plumbing
- D30 HVAC
- D40 Fire Protection
- D50 Electrical
- E10 Equipment
- E20 Furnishings
- F10 Special Construction
- F20 Selective Building Demolition

EQUIPMENT AND ASSET INVENTORY

During the assessment, each field team will be responsible for collection and storing all of the inventory and condition assessment data in an electronic format that is readily transferable to a standardized CMMS system.

Bureau Veritas will collect information on the major pieces of facility equipment. Specifically, the data collection will focus on the following components:

HVAC (level of detail for which Preventive Maintenance would be performed)

- Heating System
 - Identify boilers, furnaces, unit heaters and major labeled equipment.
- Ventilation System
 - Identify the major labeled equipment; exhaust hoods, fans.
- Air Conditioning System
 - Identify the material air-conditioning components, including cooling towers, compressors, chillers, package units, roof top units, split systems and major labeled equipment. Excluded are window units, terminal units, VAV boxes, thermostatic controls.

Electrical

- Major panels only-for identification to track maintenance.
- Transformers
- Switchgear

Equipment

- Building Automation System

Healthcare FF&E (no rolling stock)

- Hospital Beds
- Television Sets/Fixed Monitors
- Bedside Tables
- Lobby/Waiting Room Furniture
- Office/Conference Room/Nursing Station Furniture
- Cafeteria/Breakroom Furniture
- Patient Room Furniture
- Chairlifts
- Privacy Curtain
- Fixtures (over \$500)
- Healthcare Systems
- Nurse Call Stations
- Safety Showers/Eyewash Stations
- Pneumatic Tube Systems
- Medical Air Compressor Units
- Medical Air Vacuum Units
- Incinerators
- Steam Sterilizers
- Ultrasonic Cleaner

Plumbing

- Pumps external to HVAC systems
- Domestic Hot Water heaters over 80 gallons
- Other major labeled equipment.

Commercial Kitchen- major equipment (above approximately \$2000 value)

- Walk-in freezer and refrigerator equipment
- Ovens, stoves, broilers, grills
- Reach-in refrigerators and freezers
- Dishwashers
- Fryers

Vertical Transportation (if applicable)

Life Safety/Security

- High Level (system level) only-for identification to track maintenance
 - Alarm Panels
 - Emergency generators
 - Exhaust hood fire suppression

Where appropriate, the following data will be collected for each component:

- Location data by floor and room
- Model
- Serial Number
- Manufacturer
- Manufactured Date
- Capacities
- Date placed in service (provided by Client)
- Inventory tag number (barcoded tag directly attached to the component, or to an attached tag)
- Voltage durable barcode or QR code tag to be attached to each piece of equipment.

OPTION: BARCODING / QR CODING

For the above referenced equipment, BV will apply a durable barcode / QR code with a unique number for use as an identifier in the CMMS system. We will use a vinyl tag for indoor applications, and a durable foil tag for outdoor use. Barcode / QR code numbers will be recorded in the database and all future work orders etc., and can be tied back in to a single piece of equipment or system. The cost of Barcoding / QR coding will add 1.5 cents per square foot to the project.

PREVENTATIVE MAINT. SCHEDULES SERVICE

BV will provide preventive maintenance (PM) schedules for the equipment listed in the equipment inventory provided by client. Preventive maintenance schedules will include the following information:

- Safety precautions specific to the recommended PM instructions
- Description of tools required for recommended PM instructions. Tool list will not be exhaustive but identify common tool sets and specialty tools required for tasks.

Recommended preventive maintenance instructions and frequencies specific to the equipment classification and type. PM instructions are based on the following sources:

- Prevailing national standards
- Survey of Common Manufacturers recommendations
- Industry best practices
- Estimated labor hours required to complete each PM work order

BV will provide the PM schedules in spreadsheet format suitable for upload into clients CMMS. Spreadsheet will also contain analysis of PM labor hour requirements for use by client for planning purposes. BV will review PM schedules with client and adjust frequencies and start dates as required to meet clients' needs and match available resources.

COST ESTIMATING

BVTA's cost estimating database is comprised of RS Means data and further customized with proprietary cost tables developed by BVTA, based on historical and localized actual costs. BVTA maintains and updates our Unifomat-based cost estimating system with information received from the field. Through construction monitoring work, we have current cost data from hundreds of in-progress construction and rehabilitation projects. This data allows us to calculate costs based on local conditions to maintain a cost database that is typically more current than RS Means' models.

Each report will include a Capital Needs Analysis including an estimated cost for each system or component repair or replacement anticipated during the evaluation term. The report will provide options for repair of the deficiency, and the capital needs analysis will be presented as an Excel-based cost table that includes a summary of the description of each component, the age and estimated remaining useful life, the anticipated year of repair or replacement, quantity, unit cost and total cost for the repair of each line item.

A consolidated Capital Needs Analysis will be presented that includes all anticipated capital needs for all buildings. The cost estimate for capital deficiencies will be based on the estimate for maintenance and repair, but may at the City's option, also include project management, construction, and design fees derived using actual costs from previous projects. After determining these costs, we will confirm these costs with the City Staff.

ENERGY AUDIT

The proposed Energy Audit consists of an on-site assessment to verify the current conditions, itemize the energy consuming equipment (air conditioning, fans, and blowers) as to what was identified during the previous audit; review lighting systems both exterior and interior; review appliances; and review efficiency of all such equipment. Bureau Veritas will consider structural elements (building envelope) for energy efficiency. Recommendations will be made on implementing cost-saving ECMs. We will estimate the projected payback period on each energy-saving recommendation and prioritize accordingly.

Prior to conducting the Energy Audit, Bureau Veritas proposes to complete a Historic Energy Consumption Analysis and Energy Benchmarking, including completing the following tasks for the facility:

- Obtain and review the previous 12-24 months of utility bills including electricity, and natural gas;
- Establish base year consumption and review base year costs and utility rates; and
- Enter utility data into ENERGY STAR Portfolio Manager energy benchmarking system.

Bureau Veritas will collect and analyze the utility data for the properties for the past 12-24 months, and review the prior property condition assessment or applicable engineering study. Bureau Veritas will interview Facility Engineers with knowledge of the properties, notably building systems and components, in order to provide a general overview of the facilities and to identify opportunities for energy cost savings.

Following the benchmarking study, Bureau Veritas will conduct detailed energy audits of all facilities listed in the RFP. This includes detailed on-site survey/energy audit and engineering analysis of building systems, building simulations using in-house developed spreadsheet method, and analysis of savings with estimated installed costs and paybacks.

The energy audit will mainly consist of the following:

- Building envelope inspection including doors and windows for type of glass, insulation level and shading factor, weather sealing, walls and roof for insulation, cracks, and missing weather seals to identify energy loss.
- Detailed inventory of all HVAC equipment, boilers, furnaces, air conditioning equipment, chillers, pumps, fans, motors, lighting, and irrigation systems serving the buildings.

- Energy metering system review and evaluation of potential for sub meters, as applicable.
- Audit of HVAC systems, evaluation of piping for leaks, and insulation upgrades evaluation of chemical treatment of water, blow-down frequency, and condensation of system performance survey of steam traps heat exchangers and identification of opportunities for heat recovery.
- Review of current O&M procedures, and recommendations to optimize maintenance.
- Photometric analysis of light levels in all spaces.
- Development of a detailed lighting schedule with opportunities for improvement through replacing T12 light fixtures with Super T8s/T5, magnetic ballasts with electronic ballasts; and identification of opportunities for de-lamping through measured lumen levels.
- Recommendations for motion/occupancy sensors for low traffic and sporadic occupancy areas, and photo sensors for areas with adequate day light; and recommendations for bi-level and tandem ballasts.
- Evaluation of chilled water systems; performance evaluation of chilled and condenser water production, and cooling load/demand; and calculation of operating kW/ton and identification of opportunities to optimize/improve performance.
- Survey, record, and evaluation of the EER/SEER of the window and split unit air conditioners serving the buildings and other areas, to identify opportunities to replace older units with Energy Star alternatives; and identification of opportunities for centralized systems.
- Evaluation of the efficiency, sizing, and performance of all motors and pumps in the entire facility, and identification of opportunities for variable frequency drive (VFD) controls.
- Audit of air handler performance throughout the buildings, air distribution ducting, and potential for VFD control of supply and return fans in variable air volume (VAV) systems.
- Evaluation of existing (or potential for new installation of) EMSs.
- Audit of all water using equipment and identification of opportunities for upgrades with water-efficient fixtures.

Bureau Veritas will perform a comprehensive analysis of the building systems, and make recommendations on all identified ECMs with detailed cost estimates and cost savings. We will perform an SIR analysis in addition to the simple payback method, based on Present value (Pv) of the recommended improvement, and rank all projects based on both simple payback as well as SIR. A life cycle cost (LCC) analysis will also be performed in addition to the payback analysis.

Bureau Veritas will perform building simulations using an in-house developed spreadsheet method that take into consideration the manufacturer rated efficiency, equipment age, existing maintenance practices, local heating/cooling degree-days and building envelope composition to compute the potential energy savings from the proposed ECMs. The generated savings are further discounted to account for interactivities among multiple measures and projects' net resulting energy savings by taking into consideration the building orientation, dynamic heat gains and losses, weather, and architectural effects.

Bureau Veritas will analyze opportunities for energy conservation for each development including, but not limited to:

- Envelope upgrade and weather sealing, additional insulation, and minimization of heat loss.
- Improvements to the energy performance of windows and doors through storm windows/doors, window shading films, or replacement with high performance alternatives.
- Retrofits to old lighting with energy efficient light fixtures and controls.
- Upgrades to older appliances with new Energy Star appliances.

- Implementation of smart strips to control electronics and entertainment devices.
- Upgrades to older HVAC systems with high efficiency units.
- Improvements to pipe or duct insulation and leak reduction.
- Implementation of programmable or smart thermostats to avoid unnecessary heating.
- Identification of water conservation opportunities (low-flow aerators for break rooms and bathroom sinks, and toilets).
- Identification of alternate sources of energy (conversion of electric to natural gas based on cost feasibility).
- Identification of all potential energy grants and incentives in the form of rebates from local utilities and other Federal and District of Columbia entities for energy upgrades.
- Identification of opportunities for distributed generation and cogeneration based on coincidental electrical and thermal loads for each development.
- Identification of opportunities for renewable energy systems (solar photovoltaic and solar hot water).

Examples of field tools used to perform Energy Audits



RELEVANT MUNICIPAL EXPERIENCE



**BUREAU
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PROJECT PROFILE

CITY OF DETROIT

FACILITY CONDITION ASSESSMENT, ENERGY AUDIT

Bureau Veritas Technical Assessments LLC (BVTA) was selected by the City of Detroit to provide facility condition assessments of City-maintained properties. The assessment included thorough examination and lifecycle assessment of the buildings, property, and major systems including structural, building envelope, plumbing, mechanical, electrical, roofing, interior finishes, and ADA compliance. This project included fire stations and training facilities, police stations and other police facilities, courts, detention centers, libraries, recreation centers, parks and playgrounds, amphitheatres, golf courses, greenhouses, ice rinks, museums, a historic fort, clinics and comfort stations, the City’s airport, marinas and boat ramps, animal control, road maintenance facilities, horse stables, garages, power plants, cemetery, and other municipal facilities.

BVTA completed a comprehensive reserve schedule to help in the budgeting and replacement of assets as needed over the next 20 years. The project prioritized capital improvement projects, repairs, replacements, and maintenance, in order to help the City prioritize needs over the next 3 to 5 years.

The City also selected BVTA to perform a comprehensive Energy Sustainability Audit to assist the City in developing a plan to reduce its carbon emissions by 35% by 2024. The energy sustainability audit consisted of benchmarking 190 buildings owned by the city through EPA’s Portfolio Manager website, along with performing energy and water audits on 80 buildings consisting of fire stations, police stations, libraries, offices, museums, recreation centers, and golf courses. In addition to the energy assessments, BVTA also assisted the City in developing the retro-commissioning plan to bring the buildings back to its design state along with completing Solar Photovoltaic Feasibility study on 90 of its buildings. BVTA was able to identify over 700 non-renewable energy and water savings measures resulting in a projected annual savings of approximately 6,000MTCO₂ emissions along with another 5700MTCO₂ emission reductions through proposed installation of rooftop Solar PV arrays.

LOCATION

Detroit, Michigan

SERVICE

Facility Condition Assessment
Energy Audit

SIZE

8.3 MM SF
130 Facilities

FACILITY TYPE

City Hall & Administrative Offices
Recreation Centers & Parks
Golf Courses & Ice Rinks
Parking Structures
Fire & Police Facilities
Detention Centers & Courthouses
Clinics & Comfort Stations
Libraries
Museums & Historic Sites
Aquarium & Zoo
Airport
Marinas & Boat Ramps
Garages & Maintenance
Public Works & Power Plants

REFERENCE

LaJuan Counts
City of Detroit
2 Woodward Avenue, Suite 1100
Detroit, MI 48226
(313) 224-4614
counts1@detroitmi.gov



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PROJECT PROFILE

CHICAGO PUBLIC SCHOOLS

FACILITY CONDITION ASSESSMENT, SPACE PLANNING

Chicago Public Schools (CPS), the fourth largest school district in the US, awarded Bureau Veritas Technical Assessments LLC (BVTA) a contract to conduct Facility Condition Assessments on 650 schools totaling 57 million square feet.

BVTA conducted detailed assessments of these school facilities of which the results were used to inform and prioritize the annual, five and ten-year capital improvement budgets for the district. CPS' portfolio includes conventional K-12 public schools and non-CPS charter schools that were subject to the assessment.

This project involved collection of facility condition, program and space data and populating that data into a third party platform through a remote interface that synced data directly into the CPS database.

Managing the field assessments from CPS' headquarters, BVTA deployed two field teams of architects and engineers simultaneously. The field teams utilized tablet computers populated with CPS' Facility Assessment Cost Tracking System (FACTS) to collect data for each school.

Four separate focus areas of data were populated:

- Building Form
- Classroom Space and Ed Spec Parameters
- ADA
- Assessment

Developed by CPS to have a consistent and comprehensive way to determine capital need, FACTS analyzes the field data which is used to create a Capital Plan.

LOCATION

Chicago, IL

SERVICE

Facility Condition Assessment Program and Space Needs

SIZE

650 Schools
57MM SF

SOFTWARE INTEGRATION

Legacy Custom CPS FACT Database

FACILITY TYPE

K-12 Schools

REFERENCE

David Favaro
Chicago Public Schools
42 West Madison Street
Chicago, Illinois 60602
(773) 553-3203
dffavaro@cps.edu



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PROJECT PROFILE

CHILDREN'S HOSPITAL OF WISCONSIN

DATA GATHERING AND EQUIPMENT INVENTORY

Bureau Veritas Technical Assessments LLC (BVTA) completed an equipment inventory for both Children's Hospital of Wisconsin's campuses; one near Milwaukee and the other near Green Bay. BVTA assembled a team of professional engineers to evaluate all HVAC and mechanical equipment and components at the facility. DudeSolutions provided a Computer Maintenance Management Software (CMMS) that Hospital management and facilities department will utilize for Capital Planning and Maintenance.

BVTA performed a detailed mechanical equipment evaluation, developed and delivered a fully populated CMMS database containing facility equipment. The assessment included an evaluation of electrical equipment, mechanical and plumbing systems, as well as medical related mechanical serviceable equipment. BVTA created a preventative maintenance schedule which is utilized to plan and maintain serviceable building and HVAC equipment or components.

All data and information gathered during the evaluation was exported to DudeSolutions' MaintenanceEdge® module computerized Maintenance Management System (CMMS).

LOCATION

Milwaukee & Neenah, WI

SERVICE

Data Gathering
Equipment Inventory

SIZE

1.7M SF

FACILITY TYPE

Hospital



**BUREAU
VERITAS**

PROJECT PROFILE

CITY OF FERNDALE

FACILITY CONDITION ASSESSMENT AND ENERGY AUDIT

BV performed the City of Ferndale's first ever assessments to help plan for the future of their building portfolio. The City engaged with BV to help get an understanding of their current needs, as well as to create a 5 to 10 year plan centered around efficient use of space. BV's assessments will help determine which buildings will require updating, renovations, or replacement.

BV understood that a key factor in performing FCAs for the City was the evaluation of physical needs and accurate forecasting for capital repair and replacement budgets. Pre-emptive measures to manage maintenance budgets and programs are essential in ensuring the elimination of potential issues, which can range from deferred maintenance, or premature replacement of building systems that can prove costly.

During the Facility Assessments, BV included an Energy Efficiency review of the buildings' construction features, historical energy and water consumption and costs, review of the building envelope, HVAC equipment, heat distribution systems, lighting, and the buildings' operational and maintenance practices. These findings were integrated into the facility assessment data by reviewing traditional and green alternatives for the replacement of assets. A payback analysis was evaluated to determine if energy conservation measures were practical.

Additionally, BV conducted a space utilization and occupancy survey that provided an overall understanding of how spaces were being used throughout each facility. This data allows the City to evaluate and manage their facilities and determine the most appropriate use of each space to align with the City's goals. In addition to providing best use practices from similar facilities, BV also made recommendations to optimize space use based on the prioritizations discussed between the City department directors and BV.

The general mission was to identify and provide recommendations for optimizing buildings areas that are underutilized or that can be better utilized. Space utilization and occupancy was determined by the needs, mission, and intentions of the City departments. The City will use this information to identify specific functional spaces by size and design.

LOCATION

Ferndale, MI

SERVICE

Facility Condition Assessment
Space Analysis
Energy Audit

SIZE

2 MM SF
73 Buildings

FACILITY TYPE

City Hall
Public Works
Police and Fire Stations
Storage Garages
Community Center
Parks Buildings
Museum

REFERENCE

James Jameson, Facilities
Manager
City of Ferndale
521 E. Cambourne Street
Ferndale, MI 48220
(743) 383-3328
jjameson@ferndalemi.gov



PROJECT PROFILE

HOUSING AUTHORITY OF MILWAUKEE

GREEN PHYSICAL NEEDS ASSESSMENT, ENERGY AUDIT

Bureau Veritas Technical Assessments LLC (BVTA) was contracted to provide green physical need assessments for the Housing Authority of the City of Milwaukee (HACM). The Authority is one of City of Milwaukee’s largest landlords and manages more than 5,000 units of housing ranging from one to six bedroom units for families, elderly, and the disabled. Approximately 4,000 housing units are public housing units subsidized by the US Department of HUD, and the remaining 980 units are affordable housing units that do not receive any subsidy. In addition to the assessment, BVTA worked with the HACM’s management and staff to develop a 5-Year, 10-Year and 20-Year Plan. BVTA presented the plans to Executive Management at the closeout meeting.

BVTA reviewed existing documentation, interviewed existing HACM staff and conducted the on-site, non-invasive, physical needs assessments in adverse weather conditions. BVTA provided the HACM with a comprehensive database describing their developments, materials, condition, and improvements needed, and prepared HUD form 52832 for each residential development. BVTA was later engaged to provide further assessments in order to segregate the units further while maintaining the representative sample size.

BVTA identified more than \$18 million of Priority 1 needs for the HACM’s facilities, and provided sound justification for future demolition of one of the residential towers. Additionally, BVTA provided and presented several funding scenarios used by the HACM as a reference for future discussion.

LOCATION

Milwaukee, WI

SERVICE

Green Physical Needs Assessment
Capital Planning
Energy Audit
Software Database
Development

SIZE

5,141 Units

FACILITY TYPE

Housing

REFERENCE

David Flores
Housing Authority of the
City of Milwaukee
809 North Broadway
Milwaukee, WI 53202
(414) 286-5892
david.flores@hacm.org

REFERENCES

REFERENCES

- **City of Detroit**

LaJuan Counts
2 Woodward Avenue, Suite 1100
Detroit, MI 48226
Tel: (313) 224-4614
Email: countsl@detroitmi.gov

- **Chicago Public Schools**

David Favaro
42 West Madison Street
Chicago, Illinois 60602
Tel: (773) 553-3203
Email: dffavaro@cps.edu

- **City of Ferndale**

James Jameson, Facilities Manager
521 E. Cambourne Street
Ferndale, MI 48220
Tel: (743) 383-3328
Email: jjameson@ferndalemi.gov

- **Housing Authority of the City of Milwaukee**

David Flores
809 North Broadway
Milwaukee, WI 53202
Tel: (414) 286-5892
Email: david.flores@hacm.org

PROJECT TEAM SUMMARY

G. PROJECT TEAM

Bureau Veritas' Team includes Professional Engineers and Energy Managers with an average of over 20 years of relevant experience. These professionals develop and write the assessment report and coordinate logistics and document collection for each assessment. Bureau Veritas also has an internal information technology group that supports the development of field data collection programs and client database applications.

Mr. Matthew Munter, PE | Project Executive

Mr. Munter will oversee all contractual aspects of the project and will be available to meet with the City for the duration of the project on an as-needed basis. He will have primary responsibility for defining the scope of engagement, and will meet regularly with Bureau Veritas' Program Manager and Assessment Team to assure that the City's needs are being met, and that the project is adequately staffed, running smoothly, and on schedule.

Mr. Andrew Hupp | Program Manager

The County will have a primary point of contact in Mr. Chabukswar throughout the duration of the project. Mr. Chabukswar will be responsible for the overall team performance and delivery of the overall project. He will work with the Assessment Team and the County to assure project success. He will conference with the County on an agreed-upon basis, and will be responsible for delivering assessment results, and for working with County Staff to develop the implementation plan based on the results.

Dr. Bill Champion, PE | Quality Assurance Manager

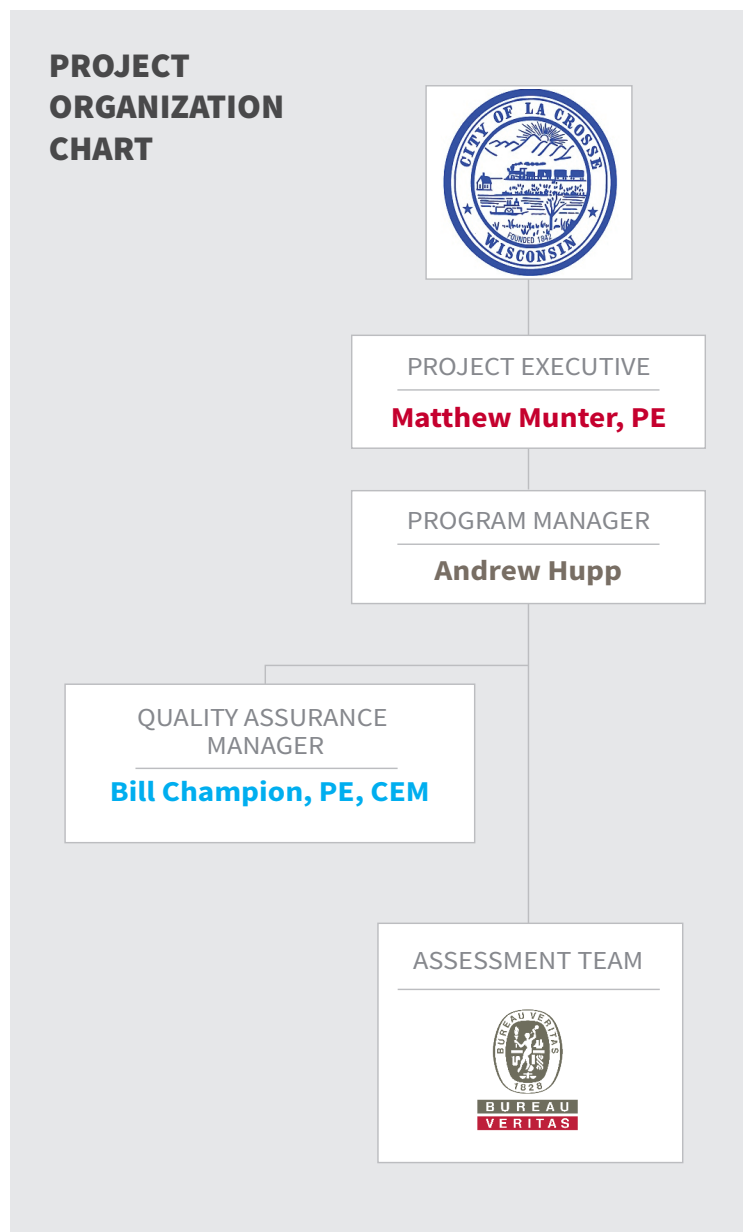
Mr. Champion will oversee the project, assuring technical, process, and content quality. He will have direct management responsibility for all technical personnel, which will allow for quick and effective implementation of quality assurance measures both at inception and throughout the duration of the project.

Assessment Team

The Assessment Team is comprised of professional architects, engineers, and energy managers having direct experience in conducting Facility Condition Assessments and Energy Audits. They will observe and describe building systems and components, identify physical deficiencies, and formulate recommendations to remedy the deficiencies.

Resumes

Resumes for these professionals are included on the following pages.





MATT MUNTER, PE

PROJECT EXECUTIVE

Mr. Munter is Principal and an Executive Vice President at Bureau Veritas. He has managed comprehensive architectural and engineering due diligence services for government, Higher Ed, K-12 educational, and private sector clients. As Project Executive, he is responsible for defining the scope and deliverables for the project, as well as ensuring BVTa has sufficient field resources to staff the project.

PROJECT EXPERIENCE:

City of Detroit, MI

Facility Condition Assessment

City of Columbus, OH

Facility Condition Assessment

City of Milwaukee, WI

Facility Energy Audits

City of Dearborn, MI

Green Physical Needs Assessment

Ann Arbor Public Schools, MI

Facility Condition Assessment

Bowling Green State University, OH

Facility Condition Assessment

University of Illinois at Chicago, IL

Facility Condition Assessment

Chicago Public Schools, IL

Facility Condition Assessment

City of Chicago Board of Education, IL

Facility Condition Assessment

Columbia County, NY

Facility Condition Assessment

Montgomery County, MD

Facility Condition Assessment, Energy Audit

Chesterfield County, VA

Facility Condition Assessment

City of Cambridge Public Schools, MA

Facility Condition Assessment

City of Dallas, TX

Facility Condition Assessment

YEARS OF EXPERIENCE: 30+



Education

BS, Mechanical Engineering
Clemson University

Registration

PE | Maryland | 22604

ANDREW HUPP

PROGRAM MANAGER

Mr. Hupp has been the Program Manager for government, educational, and private sector clients. He supervises teams of architects, engineers, and facility professionals in conducting facility condition assessments, physical needs assessments and energy audits. As Program Manager, he is responsible for delivering results, and is the main point of contact for the Client throughout the project.

PROJECT EXPERIENCE:

City of Mequon, WI

Facility Condition Assessment

Aspirus Health Systems Portfolio, WI

Facility Condition Assessment, Phase I ESA

City of Detroit, MI

Facility Condition Assessment, Energy Audit

City of Highland Park, IL

Facility Condition Assessment

City of Lake Forest, IL

Facility Condition Assessment

City of Yorkville, IL

Facility Condition Assessment

Village of Arlington Heights, IL

Facility Condition Assessment

Round Lake Area Schools, IL

Facility Condition Assessment

Village of Brookfield, IL

Facility Condition Assessment

State of Vermont, VT

Facility Condition Assessment

Town of Mansfield, CT

Facility Condition Assessment, Energy Audit,
Facilities Master Plan

City of Columbus, OH

Facility Condition Assessment

City of Reading, PA

Facility Condition Assessment

Arlington County, VA

Facility Condition Assessment

YEARS OF EXPERIENCE: 25



Education

Bachelor of Science, Architectural Engineering, University of Cincinnati

BILL CHAMPION, PHD, PE, CEM

QUALITY ASSURANCE / QUALITY CONTROL

Mr. Champion is a Professional Mechanical Engineer, and certified Energy Manager with 28 years of experience in the government, retail, industrial, higher education, and K-12 Education industries. As Quality Assurance Manager, he is responsible for technical review of deliverables. He has extensive experience with projects of similar scope for government clients.

PROJECT EXPERIENCE:

City of Racine, WI

Facility Condition Assessment, Inventory

City of Wauwatosa, WI

Facility Condition Assessment

City of Milwaukee, WI

Energy Audit

City of Dearborn, MI

Green Physical Needs Assessment, Energy Audit

City of Chicago Board of Education, IL

Facility Condition Assessment

City of Lee's Summit, MO

Facility Condition Assessment, Preventative Maintenance

City of Dayton, OH

Facility Condition Assessment, Inventory

City of Columbus, OH

Facility Condition Assessment

City of Dayton, OH

Facility Condition Assessment, Inventory

Montgomery County, MD

Facility Condition Assessment, Energy Audit

City of Greenbelt, MD

Facility Condition Assessment, Inventory

PSEG, NJ, NY, CT

Facility Condition Assessment, Energy Audit

City of Garden City, KS

Facility Condition Assessment, Inventory

YEARS OF EXPERIENCE: 28



Education

Doctor of Philosophy, Civil Engineering, Univ of MD
 MBA, University of Rochester
 MS, Mechanical Engineering, State University of NY
 BS, Mechanical Engineering, State University of NY

Registration

PE | MD #40120; NY #08786; DC #PE906172
 Certified Energy Manager #16649



**BUREAU
VERITAS**

PAUL PRUSA, PE, LEED AP ASSESSMENT TEAM

PROJECT EXPERIENCE:

Ann Arbor Public Schools, MI
Facility Condition Assessment

City of Detroit, MI
Facility Condition Assessment

City of Chicago Board of Education, IL
Facility Condition Assessment

City of Yorkville, IL
Facility Condition Assessment

Ohio University, OH
Facility Condition Assessment

YEARS OF EXPERIENCE: 14



Education

Bachelor of Science, Mechanical Engineering
Illinois Institute of Technology

Registration

Professional Engineer | IL 062063689
LEED AP



**BUREAU
VERITAS**

RALPH MANGLASS, PE ASSESSMENT TEAM

PROJECT EXPERIENCE:

City of Wauwatosa, WI
Building Condition Assessment

Village of Arlington Heights, IL
Facility Condition Assessment

Ohio University, OH
Facility Condition Assessment

Stafford County Public Schools, VA
Facility Condition Assessment

State of Vermont, VT
Facility Condition Assessment

YEARS OF EXPERIENCE: 30+



Education

Bachelor of Science, Mechanical Engineering
Purdue University

Registration

Professional Engineer | ME 8092
Professional Engineer | MA 49751



**BUREAU
VERITAS**

JOHN McLURG, PE ASSESSMENT TEAM

PROJECT EXPERIENCE:

Housing Authority of Milwaukee, WI
RAD Physical Condition Assessment

International School of Minnesota, MN
Facility Condition Assessment, Inventory

City of Columbus, OH
Facility Condition Assessment

City of Dayton, OH
Facility Condition Assessment

City of Danbury, CT
Facility Condition Assessment

YEARS OF EXPERIENCE: 30+



Education

Bachelor of Science, Industrial Engineering
Ohio State University

Registration

Professional Engineering | OH E-49786



**BUREAU
VERITAS**

ROBERT WEIDENDORF ASSESSMENT TEAM

PROJECT EXPERIENCE:

Joliet Junior College, IL
Facility Condition Assessment

City of Milwaukee, WI
Facility Energy Audits

Stafford County Public Schools, VA
Facility Condition Assessment

Archdiocese of Chicago, IL
Facility Condition Assessment

Indian Health Centers, ID & WA
Facility Condition Assessment

YEARS OF EXPERIENCE: 30+



Education

Bachelor of Science, Mechanical Engineering, Lawrence Institute of Technology

PROJECT HOURLY BREAKDOWN AND BILLABLE RATE

PROJECT HOURLY BREAKDOWN AND BILLABLE RATE

The following table provides a breakdown of the hours required and fees for the City's project per Job Title.

| | Project Executive | Program Manager | Project Manager I (PE/RA) | Project Manager II (PE/RA) | Technical Reviewer | Admin | Total |
|---------------------|--------------------------|------------------------|----------------------------------|-----------------------------------|---------------------------|----------------|------------------|
| Total Hours | 2 | 68 | 336 | 332 | 99 | 41 | 878 |
| Hourly Rates | \$190 | \$140 | \$120 | \$130 | \$115 | \$80 | N/A |
| Total | \$380 | \$9,520 | \$40,320 | \$43,160 | \$11,385 | \$3,280 | \$108,045 |

The following table provides a breakdown of the fees associated with the City's project per Service.

| Services | FEE (Fixed Price) |
|--|--------------------------|
| Facilities Condition Assessment | \$108,045.00 |
| Other Direct Costs/ODCs | \$19,142.60 |
| Lump Sum Total | \$127,187.60 |

BV will submit a monthly invoice inclusive of all services performed during that period. The per site fee will be established per the schedule of values provided at the program kick-off, and invoiced at the billing milestones stated below. Invoices will be payable within 30 days of receipt:

*Completion of onsite assessments: 50% of per site fee
 Delivery of Draft Reports: 45% of per site fee
 Delivery of Final Reports: 5% of per site fee*

Upon receipt of each monthly invoice, the amount due per billing milestone is fully collectible. Please forward payments to: Accounting Department, Bureau Veritas Technical Assessments LLC, PO Box 74007289, Chicago, IL 60674-7289 or contact BV-invoicing@BVNA.com to pay via credit card or to receive wiring instructions. Please ensure that BV Proposal #157113.22P or invoice number is clearly identified on all payments and correspondence for proper credit.

Please submit all draft comments to BV within 60 days of draft delivery. Unless otherwise communicated, BV will consider all drafts approved for finalization after 60 days, and the remaining balance due will be invoiced.

DELIVERABLES

DELIVERABLES

BVTA will provide an in-depth report including a description of each of the building components and systems as described in the approach sections above. Each report is organized by building system and include digital photos of major systems and components and of all deficiencies identified. Reports will include current and anticipated repairs and deficiencies, recommended repair and component life-cycle replacements, and applicable options for repair or maintenance of building components.

The Capital Needs analysis will include a cost database sorted by building system and ranked by priority for repair. The format of the database will allow for reporting by building, system, or priority for repair, and a year-by-year analysis of capital needs.

Facility Condition Index

A Facility Condition Index (FCI) will be calculated for each building. This index will be a function of required repairs compared to building replacement costs. The FCI will be generated from the data collection/capital planning database and will be updated as components age or are replaced.

Maintenance and Capital Plan

Reports will reflect a 5, 10, or 20-year capital plan based on BVTA's 20-year building system evaluation. The analysis will include a cost table sorted by building and system and ranked by priority for repair. Tables will allow for the customization of reporting and a year-by-year capital needs analysis.

The report will include:

- An Executive Summary with graphic presentation of results to provide a quick, user-friendly summary of the property's observed condition and estimated costs assigned by category. Estimated costs shall be cross-referenced to report sections and elaboration of cost issues will be presented.
- Components observed that are exhibiting deferred maintenance issues and estimates for immediate and capital repair costs based on observed conditions, available maintenance history and industry-standard useful life estimates. If applicable, this analysis will include the review of any available documents pertaining to capital improvements completed within the last five-year periods, or currently under contract. BVTA shall also inquire about available maintenance records and procedures and interview current available on-site maintenance staff.

- Recommended schedule for replacement or repairs (schedule of priorities).
- Digital photographs for the buildings including photos of deficiencies.
- General description of the property and improvements and comment generally on observed conditions.
- Critical repairs and life safety issues separately from repairs anticipated over the term of the analysis.
- FCI number for the building.

BVTA will submit PDF draft reports electronically and once approved and finalized, a program summary report to include a roll-up of all prioritized capital needs across all facilities. All electronic copies of the report will include all text, deficiency tables, digital photos, and supporting documentation and report appendices.

Deficiency Categories / Plan Types

Each deficiency identified in the Assessment shall be classified in the following manner (or other Client defined categories):

Category 1 - Scheduled Maintenance: Maintenance that is planned and performed on a routine basis to maintain and preserve the condition.

Category 2 - Deferred Maintenance: Maintenance that was not performed when it was scheduled or is past its useful life resulting in immediate repair or replacement.

Category 3 - Capital Renewal: Planned replacement of building systems that have reached the end of their useful life.

Category 4 - Energy and Sustainability: When the repair or replacement of equipment or systems are recommended to improve energy and sustainability performance.

Category 5 - Security: When a system requires replacement due to a security risk or requirement.

Program-wide Report

In addition to each building report, BV will develop a Program-wide Report that includes a ranked system-wide Capital Plan for all facilities with programmatic conclusions and recommendations. The Program Report includes a brief narrative description of each facility/building component and system, and discusses the current, anticipated repairs, deficiencies, and of all buildings assessed. The Program Report analyses will include tables sorted by building system and ranked by priority for repair. The format of the tables will allow for the several perspectives of reporting by FCI, building, system, or priority for repair, and a year-by-year analysis of capital needs.

Energy Audit Report Deliverables

Bureau Veritas will provide a separate Energy Audit Report for each building. Each report will include the following:

- Table of Contents and Certification
- Executive Summary: Summary of findings in tabular format including installed costs, energy cost savings, and payback. The summary will also include potential percentage reduction in both energy consumption and cost compared to building baseline numbers.
- Building/Facility Overview and Existing Conditions (for each building): Overview of the facility, HVAC, and lighting systems, and construction information, maintenance practices, and expected RUL of major equipment (a photo log as an Appendix).
- USEPA Energy Star Benchmarking - Bureau Veritas will utilize Portfolio Manager, which will compare your utilization per building type with what is industry standard for similar buildings.
- Baseline/Historical Energy and Water Use and Cost/Rate Analysis (with monthly degree-days (and hourly, if available)): Based on the information gathered during the on-site assessment and the utility billing history, Bureau Veritas will conduct an analysis of the energy usage of all equipment, and identify which equipment is using the most energy and what equipment upgrades may be necessary. This will help us generate an End-Use Energy Distribution Chart that identifies energy consumption by each component. The information will further be used to identify which equipment upgrades or replacements may provide a reasonable return on investment to the GPC. The analysis for any upgrades or replacements will include life cycle cost analysis for economic justifications
- Detailed Technical Analysis: Analysis of building envelope, HVAC, lighting, EMSs, air and heat distribution systems, their operation, and utility costs.
- Energy Conservation Analysis: Analysis of all evaluated systems mentioned above providing technical solutions with projected installed cost and savings estimates resulting from each improvement recommended; and prioritization of projects with most attractive payback potential.
- Recommended Measures: Each recommendation will have a projected installed cost with breakdown of engineering and design; equipment and material costs; annual maintenance costs; estimate of energy savings in terms of natural gas, kWh of electricity, and demand savings in kW and CO₂ reduction; and related cost savings.
- Assumptions List: Listing and explanation of all assumptions made during the analysis.
- Mechanical and Electrical Equipment Inventory: Inventory of all equipment serving the facility, location, and line drawings of energy and mass balance of major systems.
- ECM Summary: Analysis of all identified energy optimization and conservation opportunities and a master ECM spreadsheet. ECMs will be designed on a system-wide approach, with applicable interactive affects among the systems for lighting, energy distribution, HVAC, and EMSs. For EMSs, Bureau Veritas will identify opportunities to integrate all major HVAC system components, temperature controls, and lighting into the EMS for centralized control and setbacks. All ECMs will be organized into the following groups:
 - No/Low Cost and Maintenance-Related ECMs
 - Capital Intensive ECMs (building envelope, lighting, HVAC, EMSs, energy metering systems, water conservation)
 - Recommended for Consideration: ECMs that fail the financial feasibility test but are essential for building operations, or ECMs to be considered under Capital Improvement Program rather than purely on basis of energy efficiency.
 - Supporting Documentation: Documentation for the ECMs with back-up engineering calculations, installed cost estimates, source of cost estimates, calculation of saving measures, and engineering methodology followed.
 - Life Cycle Cost Analysis: Analysis of all major improvements, considering inflation factors, discount rates, maintenance increase/benefits, and first costs.
 - Maintenance and Operations Plan (with preventative maintenance): Recommended improvements, new systems installed, and/ or existing retrofits to assure continued efficient operation and reliability of such systems.
- Appendix: All back-up calculations, energy modeling tool reports, field survey data, comprehensive room-by-room lighting schedule, motor and plumbing schedule, data logger outputs, and any miscellaneous information.

SOFTWARE DELIVERABLE ASSETCALC™

BVTA will utilize AssetCALC™ as its platform for all data collected on this project. AssetCALC™ is a cloud platform developed, licensed, maintained, and supported solely by BVTA for our clients. The use of this software is at your option and there are no licensing fees for this software for one (1) year.

All BVTA assessors have been trained to utilize our tablet-based data collection tool (ACgo) to collect data consistently across the campus portfolios. The data collection tool can be used with and without WiFi connection and can be preloaded with existing asset data and location information for field verification and input.

AssetCALC™ is a web-based SQL database platform that enables our program managers and end-users to:

- query, edit, and analyze their facility condition data
- plan immediate and short-term repairs
- budget capital expenditures throughout the life-cycle of a building or an entire portfolio

BVTA will utilize our software to output reports, tables, and dataset for use in individual site reports. The system unites BVTA's experienced field data collection methods with advanced planning and reporting tools, construction cost libraries, location mapping (GIS) features, digital photo management, and document storage.

Data Development

- AssetCALC™ includes a configurable facility hierarchy and asset data architecture—this will include all of your assets grouped based on site location, asset group, and function.
- Data and reports can be exported to an Excel, XML, or an ODBC database format.

The screenshot displays the AssetCALC web interface for the University of New Mexico, Switch Client, FY 2017. The interface is divided into several sections:

- Site Information:** A table showing details for '510-512 Clay Street - Sheriff & Facilities', including assessment date, location, replacement value (\$2,948,160), city (Fairfield), number of buildings (1), square foot cost (222,000), street address (510 Clay Street), total square footage (13280), year built (1991), and zip code (94533).
- Replacement Reserve:** A bar chart showing the reserve amount from 2016 to 2034. The y-axis ranges from \$0 to \$1,100,000. A significant peak is visible in 2031.
- UniFormat Breakdown:** A pie chart showing the breakdown of the 20-year reserve into categories: Shell (blue), Interiors (orange), Services (red), Equipment & Furnishings (green), and Building Sitework (grey).
- Observation Details:** A detailed view for observation #36672, 'B2032 - Entrance door replacement to meet ADA guidelines'. It includes fields for Description, Component, Attributes, Action, Master Cost Id (1910), Category (Exterior Enclosure / Exterior Doors / Solid Exterior Doors), Location (Main De/Vargas south entry door), Condition (Fair), Report Section (3.3), and Comments (Install remote-controlled door for ADA accommodation).
- Photo Gallery:** A gallery of photos showing the entrance door area.

Features Include:

- Facility Condition Assessment access:
 - Component/system descriptions
 - Locations
 - Conditions and EUL/RUL
 - Repair and replace recommendations
 - Digital photos
- Search and Sorting Functionality
- Prioritization of maintenance projects
- UniFormat II Cost Database
- Project Budgets and Capital Plans
- Unlimited concurrent user licensing
- Secure IT platform and back-ups
- Client is the owner of data collected and residing in the database
- Online User Training and Documentation

Reporting:

AssetCALC™ includes more than a dozen standard options for data summaries and reports:

- Facility Condition Index (FCI) Calculation Reporting
- Rank and Prioritize Capital Improvement Projects
- Deferred Maintenance Backlog
- Facility Queries (by building, priority, system, or dollar deficiency amount)
- Capital Budget Planning
- Year-by-Year Capital Needs Analysis
- 5, 10, or 20-Year Replacement Reserve Reports
- Custom 3rd party form automation available

Screen Shots

Additional screen shots of the AssetCALC™ Database and a live demo are available upon request.

CMMS Ready Data - Integration

BV will be delivering to Client a live asset management plan that can be maintained and kept up-to-date by staff. BV will provide training to staff on maintaining the on-going monitoring program to track facilities, work performed, re-prioritization of maintenance projects, and how to update this information in the database. The data from the FCA can be exported to Excel or ODBC database for data migration to most CMMS/IWMS systems.

| Marker | Address | Description | Coordinates |
|--------|--------------------|---|----------------------|
| 1 | 16593 Building 110 | The curb ramp does not meet the slope requirements. | 40.736683 -73.420229 |
| 2 | 16594 Building 110 | The curb ramp does not meet the slope requirements. | 40.736358 -73.420097 |
| 3 | 16595 Building 110 | The curb ramp does not meet the slope requirements. | 40.736388 -73.419796 |
| 4 | 16596 Building 110 | The curb ramp does not have a level landing. | 40.736398 -73.419804 |
| 5 | 16597 Building 110 | The curb ramp does not meet the slope requirements. | 40.736754 |

| Field | Value |
|------------------------------------|--------------------|
| Quantity | 1 EA |
| Condition | Good |
| Total Estimated Cost | \$ 297,336 |
| Next Action Required | 2033 |
| Total Markup | \$ 38,783.00 |
| Uniformat Code | D5092 |
| Uniformat Code Level 1 Description | D - Services |
| Location Description | Exterior elevation |
| Unit Cost | \$ 258,553.35 |
| Total Markup | \$ 38,783.00 |
| SubTotal | \$ 258,553 |
| Year Observed | 2009 |
| Age | 12 |
| Lifespan | 25 |
| Remaining Life | 13 |
| Master Cost ID | 1782 |

| Description | Condition | Uniformat Code | Location | Subtotal | Next Action | Plan Type | ID |
|---|--------------|----------------|---------------------------|----------|-------------|-----------|-------|
| Replace 12' x 12' steel roll-up door | Good to Fair | B - Shell | General Services Building | \$ 27 K | 2020 | | 16429 |
| TPO, Roof replacement 45 mills, full adhered | Good | B - Shell | General Services Building | \$ 216 K | 2027 | | 17220 |
| 2' by 4' aluminum window | Good | B - Shell | General Services Building | \$ 265 K | 2033 | | 17182 |
| ADA, Wrap drain pipes below accessible lavatory | Poor | C - Interiors | General Services Building | \$ 130 | 2020 | | 14944 |
| Replace carpet, standard commercial, medium traffic | Good | C - Interiors | General Services Building | \$ 77 K | 2020 | | 15858 |
| Replace Vinyl tile | Good to Fair | C - Interiors | General Services Building | \$ 100 K | 2020 | | 15860 |
| Repair interior wall damage | Poor | C - Interiors | General Services Building | \$ 1 K | 2020 | | 14936 |
| Replace vinyl wall covering | Fair to Poor | C - Interiors | General Services Building | \$ 65 K | 2020 | | 15856 |
| Replace Air-cooled reciprocating chiller 110 to 130 ton | Good | D - Services | General Services Building | \$ 166 K | 2024 | | 16457 |
| Replace Circulation Pump 30 HP | Good | D - Services | General Services Building | \$ 24 K | 2020 | | 17204 |
| Replace pumps & piping for chiller | Poor | D - Services | General Services Building | \$ 16 K | 2020 | | 14939 |
| Replace water heater, commercial 100 gal | Good | D - Services | General Services Building | \$ 9 K | 2022 | | 15826 |
| Replace Diesel Generator 650 to 750 kW | Good | D - Services | General Services Building | \$ 297 K | 2033 | | 17196 |

LITIGATION HISTORY

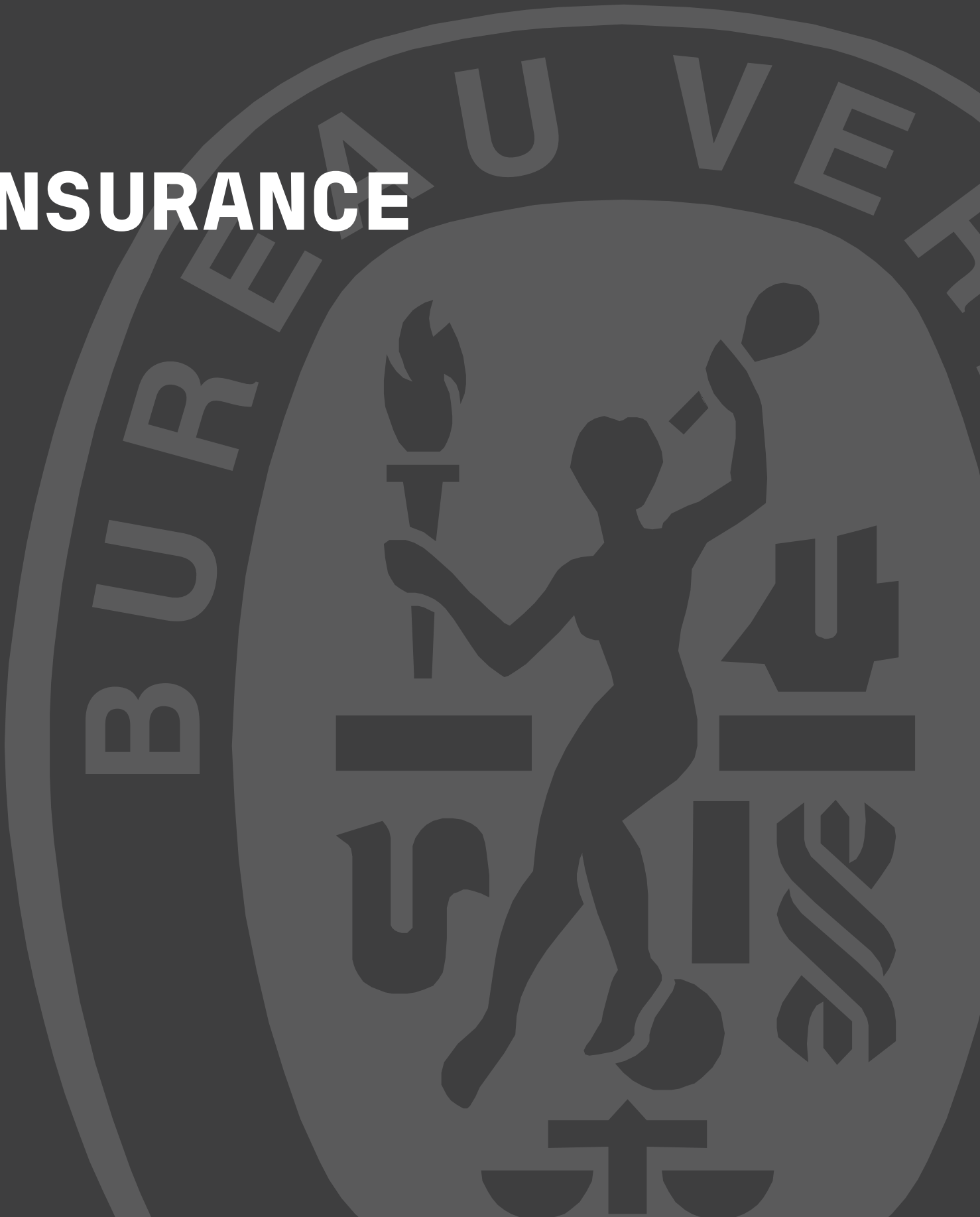


LITIGATION HISTORY

Please understand in the course of our business, meritless claims arise from time to time. It is the BVTA's policy not to comment on any current litigation. However, without waiving its policy, BVTA has no judgments, pending litigation, liens, or claims that would adversely impact the financial stability, insurability, or performance of professional services of BVTA.



INSURANCE



PROOF OF LIABILITY INSURANCE



CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)
01/04/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Aon Risk Services Northeast, Inc.
Aon Risk Services Northeast, Inc.
NY NY Office
One Liberty Plaza
165 Broadway, Suite 3201

CONTACT NAME:
PHONE (A/C. No. Ext): 866-283-7122 **FAX (A/C. No.):** (800) 363-0105
E-MAIL ADDRESS:

| INSURER(S) AFFORDING COVERAGE | | NAIC # |
|---|--|--------|
| INSURER A: Hartford Fire Insurance Co. | | 19682 |
| INSURER B: Trumbull Insurance Company | | 27120 |
| INSURER C: Allianz Global Risks US Insurance Co. | | 35300 |
| INSURER D: | | |
| INSURER E: | | |
| INSURER F: | | |

INSURED
Bureau Veritas Technical Assessments LLC
10461 Mill Run Circle, Suite 1100
Owings Mills MD 21117 USA

COVERAGES **CERTIFICATE NUMBER:** 570091064791 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. Limits shown are as requested

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | | | | | | | |
|----------|---|---|-------------|---|-------------------------|-------------------------|--|------------------------------|------------------------------|-------------|--|--|--|-----------|
| C | <input checked="checked" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input checked="checked" type="checkbox"/> PRO-JECT <input checked="checked" type="checkbox"/> LOC OTHER: | | | USL00159322 | 01/01/2022 | 01/01/2023 | EACH OCCURRENCE | \$2,000,000 | | | | | | |
| | | DAMAGE TO RENTED PREMISES (Ea occurrence) | \$1,000,000 | | | | | | | | | | | |
| | | MED EXP (Any one person) | \$10,000 | | | | | | | | | | | |
| | | PERSONAL & ADV INJURY | \$2,000,000 | | | | | | | | | | | |
| | | GENERAL AGGREGATE | \$2,000,000 | | | | | | | | | | | |
| | | | | | | | PRODUCTS - COMP/OP AGG | \$2,000,000 | | | | | | |
| A | <input checked="checked" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="checked" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY | | | 10 AB S41202 AOS 10 AB S41203 HI | 01/01/2022 | 01/01/2023 | COMBINED SINGLE LIMIT (Ea accident) | \$2,000,000 | | | | | | |
| | | | | | | | | | BODILY INJURY (Per person) | | | | | |
| | | | | | | | | | BODILY INJURY (Per accident) | | | | | |
| C | <input checked="checked" type="checkbox"/> UMBRELLA LIAB <input checked="checked" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="checked" type="checkbox"/> RETENTION \$10,000 | | | USL00163322 | 01/01/2022 | 01/01/2023 | EACH OCCURRENCE | \$1,000,000 | | | | | | |
| | | | | | | | | | AGGREGATE | \$1,000,000 | | | | |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N <input checked="checked" type="checkbox"/> N N/A | | 10WNS41200 See State Policy Addendum | 01/01/2022 | 01/01/2023 | <input checked="checked" type="checkbox"/> PER STATUTE | <input type="checkbox"/> OTH | | | | | | |
| | | | | | | | E.L. EACH ACCIDENT | \$1,000,000 | | | | | | |
| | | | | | | | E.L. DISEASE-EA EMPLOYEE | \$1,000,000 | | | | | | |
| c | Archit&Eng Prof | | | USF00248022 Claims Made SIR applies per policy terms & conditions | 01/01/2022 | 01/01/2023 | Each Claim | | | | | | | |
| | | | | | | | | | | | | | | Aggregate |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Evidence of insurance. The Architects & Engineers policy includes coverage for Professional Liability and Contractors Pollution Liability.

CERTIFICATE HOLDER

CANCELLATION

Bureau Veritas Technical Assessments LLC
10461 Mill Run Circle, Suite 1100
Owings Mills MD 21117 USA

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
AUTHORIZED REPRESENTATIVE
Aon Risk Services Northeast, Inc.

Holder Identifier :

Certificate No : 570091064791



PROOF OF LIABILITY INSURANCE (CONT.)

AGENCY CUSTOMER ID: 570000048582

LOC #:



ADDITIONAL REMARKS SCHEDULE

Page _ of _

| | | | |
|---|-----------|---|--|
| AGENCY Aon Risk Services Northeast, Inc. | | NAMED INSURED Bureau Veritas Technical Assessments LLC | |
| POLICY NUMBER See Certificate Number: 570091064791 | | | |
| CARRIER See Certificate Number: 570091064791 | NAIC CODE | EFFECTIVE DATE: | |

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: ACORD 25 **FORM TITLE:** Certificate of Liability Insurance

workers Compensation/Employers Liability

10WNS41200 01/01/22-01/01/23 Trumbull Insurance AR,DC,IN,LA,NE,RI,UT
 10WNS41200 01/01/22-01/01/23 Twin City Fire Insurance Company FL,ND,OH,WA,WY
 10WNS41200 01/01/22-01/01/23 Hartford Insurance Company of the Midwest AK,ID
 10WNS41200 01/01/22-01/01/23 Hartford Casualty Insurance Company MO,WV
 10WNS41200 01/01/22-01/01/23 Nutmeg Insurance Company CT,IL
 10WNS41200 01/01/22-01/01/23 Hartford Fire Insurance Company NH,OR,PA
 10WNS41200 01/01/22-01/01/23 Hartford Accident and Indemnity Company AL,GA,KY,MI,MT,NY,TN,VT
 10WNS41200 01/01/22-01/01/23 Property & Casualty Ins Co of Hartford CA,CO,DE,ME, MN,MS,SC
 10WNS41200 01/01/22-01/01/23 Hartford Insurance Company of Illinois TX
 10WNS41200 01/01/22-01/01/23 Hartford Insurance Company of the Southeast KS,MD
 10WNS41200 01/01/22-01/01/23 Hartford Underwriters Insurance Company AZ,HI,NC,NJ,SD,VA
 10WNS41200 01/01/22-01/01/23 Sentinel Insurance Company, Limited IA,NM,NV,OK
 10WBRS41201 01/01/22-01/01/23 Twin City Fire Insurance Company WI
 10WBRS41201 01/01/22-01/01/23 Hartford Underwriters Insurance Company MA
 10WBRS41201 01/01/22-01/01/23 Hartford Fire Insurance Company PR



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1205

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Agenda Number:

Resolution approving creation of a Creekside Place Slope Stabilization Study and recommitment of existing bond funds for same.

RESOLUTION

WHEREAS, previous CIP Budgets have allocated funds for ongoing slope stabilization study and repairs associated with Bliss Road; and

WHEREAS, said study has been completed, with recommendations for repairs with future capital projects, and some funds remain unused from said study; and

WHEREAS, observations of the embankment south of Creekside Place, near Roesler Park, have determined a need for an engineering study, including geotechnical and slope stabilization, to address ongoing natural erosion; and

WHEREAS, section 2-360(c) of the City's code of ordinances requires that any capital project and capital equipment not previously listed in the adopted capital budget requiring immediate funding from the capital budget will require a two-thirds vote of the Common Council.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of La Crosse that it hereby approves the creation of a capital project to study the embankment south of Creekside Place near Roesler Park to assess current conditions and make recommendations for possible future capital projects for stabilization and/or restoration.

BE IT FURTHER RESOLVED that \$60,000 of unused existing bond funds be decommitted from CIP #649 (4913495-580204-18131) and reallocated from the use on a study for slope stabilization near Creekside Place.

BE IT FURTHER RESOLVED that City staff are hereby authorized to effectuate this Resolution.



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1232

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

**RESOLUTION APPROVING AN AMENDMENT TO THE PROJECT PLAN OF
TAX INCREMENTAL DISTRICT NO. 18,
CITY OF LA CROSSE, WISCONSIN**

WHEREAS, the City of La Crosse (the "City") has determined that use of Tax Incremental Financing is required to promote development and redevelopment within the City; and

WHEREAS, Tax Incremental District No. 18 (the "District") was created by the City on July 9, 2020 as a blighted area district; and

WHEREAS, the City now desires to amend the Project Plan of the District (the "Amendment") in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

WHEREAS, such Amendment (dated 11/3/2022) will amend the categories, locations or costs of project costs to be made as permitted under Wisconsin Statutes Section 66.1105(4)(h)1.

WHEREAS, an amended Project Plan for the District has been prepared that includes:

- a. A statement listing of the kind, number and location of all proposed public works or improvements within the District, or to the extent provided in Wisconsin Statutes Sections 66.1105(2)(f)1.k. and 66.1105(2)(f)1.n., outside of the District;
- b. An economic feasibility study;
- c. A detailed list of estimated project costs;
- d. A description of the methods of financing all estimated project costs and the time when the related costs or monetary obligations are to be incurred;
- e. A map showing existing uses and conditions of real property in the District;
- f. A map showing proposed improvements and uses in the District;
- g. Proposed changes of zoning ordinances, master plan, map, building codes and City ordinances;
- h. A list of estimated non-project costs;
- i. A statement of the proposed plan for relocation of any persons to be displaced;
- j. A statement indicating how the amendment of the District promotes the orderly development of the City;
- k. An opinion of the City Attorney or of an attorney retained by the City advising that the Project Plan is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).; and

WHEREAS, prior to its publication, a copy of the notice of public hearing was sent to the chief executive officers of La Crosse County, the School District of La Crosse School District, and the Western Technical College District, and any other entities having the power to levy taxes on property located within the District, in accordance with the procedures specified in the Tax Increment Law; and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on October 3, 2022 held a public hearing concerning the proposed amendment to the Project Plan of the District, providing interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, after said public hearing, the Plan Commission adopted the Project Plan and recommended to the Common Council that it amend the Project Plan.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that:

1. The boundaries of the District named "Tax Incremental District No. 18, City of La Crosse" remain unchanged.
2. That this Amendment is effective as of the date of adoption of this resolution.
3. The Common Council finds and declares that:
 - (a) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
 - (b) The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b).
 - (c) The project costs relate directly to promoting the elimination of blight of the area consistent with the purpose for which the District was created.
4. The Project Plan for "Tax Incremental District No. 18, City of La Crosse" (see attachment), as amended, is approved, and the City further finds the Project Plan is feasible and in conformity with the master plan of the City.

Adopted this _____ day of _____, 2022.

Mayor

City Clerk

DRAFT October 24, 2022

PROJECT PLAN AMENDMENT

City of La Crosse, Wisconsin

Tax Incremental District No. 18



Prepared by:

Ehlers

N21W23350 Ridgeview Parkway West,

Suite 100

Waukesha, WI 53188

BUILDING COMMUNITIES. IT'S WHAT WE DO.

KEY DATES

| | |
|---|--------------------------|
| Organizational Joint Review Board Meeting Held: | Scheduled: Oct. 3, 2022 |
| Public Hearing Held: | Scheduled: Oct. 3, 2022 |
| Approval by Plan Commission: | Scheduled: Oct. 3, 2022 |
| Adoption by Common Council: | Scheduled: Nov. 10, 2022 |
| Approval by the Joint Review Board: | TBD |

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SECTION 1: Executive Summary

DESCRIPTION OF DISTRICT

Tax Incremental District (“TID”) No. 18 (“District”) is a Blighted Area District created on July 9, 2020. The District was created to:

- Provide a means to finance public and private improvements throughout the redevelopment area known as River Point District for mixed-use purposes

Purpose of Amendment

The purpose of this amendment, referred to hereafter as the Plan, the Amendment, or the Plan Amendment, is to:

- Amend the categories, locations or costs of project costs to be made as permitted under Wis. Stat. § 66.1105(4)(h)1. (“Project”).

Estimated Total Project Cost Expenditures

The City anticipates making total additional expenditures (net of sums already expended and part of the original plan budget) of approximately \$52,400,000 (“Project Costs”) to undertake the projects listed in this Project Plan (“Plan”).

Incremental Valuation

The City projects that new land and improvements value of approximately \$161,000,000 will result from the Project. Creation of this additional value will be made possible by the Project Costs made within the District. A table detailing assumptions as to the development timing and associated values is included in the Economic Feasibility Study located within this Plan.

Expected Termination of District

Based on the Economic Feasibility Study located within Section 9 of this Plan, the City anticipates that the District will generate sufficient tax increment to pay all Project Costs within 20 of its allowable 27 years.

Summary of Findings

As required by Wis. Stat. § 66.1105, and as documented in this Plan and the exhibits contained and referenced herein, the following findings are made:

1. That “but for” the creation (and amendment) of this District, the development projected to occur as detailed in this Plan: 1) would not occur; or 2) would not occur in the manner, at the values, or within the timeframe desired by the City. In reaching this determination, the City has considered:

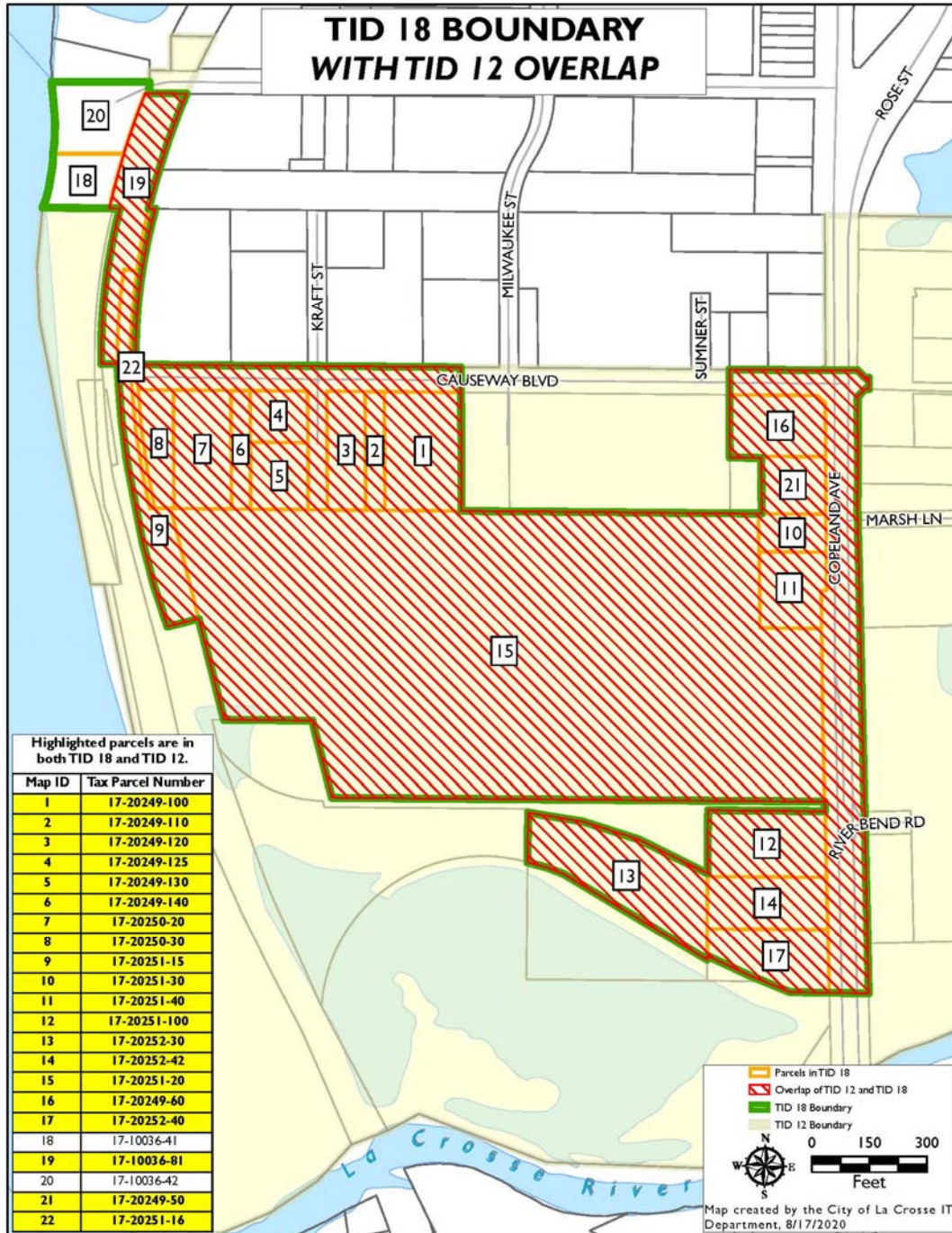
The substantial investment needed to provide buildable sites and the public infrastructure necessary to allow for (re)development within the District. Absent the use of tax incremental financing, the City is unable to fully fund this program of infrastructure improvements. Further, it is likely the City will need to provide public assistance to certain projects to achieve the development plan for the area.

2. **The economic benefits of the District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements. In making this determination, the City has considered the following information:**
 - As demonstrated in the Economic Feasibility Section of this Project Plan, the tax increments projected to be collected (including the sharing of excess tax increment by one or more “donor” districts) are more than sufficient to pay for the proposed project costs. On this basis alone, the finding is supported.
 - The development expected to occur within the District would create approximately 900 residential units, providing for multi-generational housing opportunities, as well as for workers in the City.
3. **The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.** As required by Wis. Stat. § 66.1105(4)(i)4., a calculation of the share of projected tax increments estimated to be paid by the owners of property in the overlying taxing jurisdictions has been prepared and can be found in this Plan. However, because the Project would not occur without the use of tax incremental financing, these tax increments would not be paid but for creation of the District. Accordingly, the City finds that the benefits expected to be realized as set forth in this Plan outweigh the value of the tax increments to be invested in the Project.
4. The boundaries of the District are not being amended.
5. The Project Costs relate directly to the elimination of blight in the District, consistent with the purpose for which the District is created.
6. Improvements to be made in the District are likely to significantly enhance the value of substantially all of the other real property in the District.
7. The Plan for the District is feasible and is in conformity with the Master Plan of the City.

8. The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wis. Stat. § 66.1105(5)(b).

SECTION 2: Map of Current District Boundary

The District's boundaries are not being amended.



SECTION 3:

Map Showing Existing Uses and Conditions

The District's boundaries are not being amended. The "Map Showing Existing Uses and Conditions" included within the District's original Project Plan dated July 9, 2020 remains unchanged and is incorporated by reference as part of this Plan Amendment.

SECTION 4: Equalized Value Test

No territory will be added to the District. Demonstration of compliance with the equalized value test is not required for this Plan Amendment.

SECTION 5:

Statement Listing the Kind, Number and Location of All Proposed Public Works or Improvements Within the District

Project Costs are any expenditure made, estimated to be made, or monetary obligations incurred or estimated to be incurred as outlined in this Plan. Project Costs will be diminished by any income, special assessments or other revenues, including user fees or charges, other than tax increments, received or reasonably expected to be received in connection with the implementation of the Plan. If Project Costs incurred benefit territory outside the District, a proportionate share of the cost is not a Project Cost. Costs identified in this Plan are preliminary estimates made prior to design considerations and are subject to change after planning, design and construction is completed.

With all Project Costs, the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for public works, legal and other consultant fees, testing, environmental studies, permits, updating ordinances and plans, judgments or claims for damages and other expenses are included as Project Costs. The map found in Section 7 of this Plan along with the Detailed List of Project Costs found in Section 8 provide additional information as to the kind, number and location of potential Project Costs.

The “Statement of Kind, Number and Location of Proposed Public Works and Other Projects” set forth in the original District Project Plan approved on July 9, 2020 is amended to add the following Project Costs that the City has made, expects to make, or may need to make, in conjunction with the implementation of the District’s Plan or this Plan Amendment.

Property, Right-of-Way and Easement Acquisition

Property Acquisition for Development

To promote and facilitate development the City may acquire property within the District. The cost of property acquired, and any costs associated with the transaction, are eligible Project Costs. Following acquisition, other Project Costs within the categories detailed in this Section may be incurred to make the property suitable for development. Any revenue received by the City from the sale of property acquired pursuant to the execution of this Plan will be used to reduce the total project costs of the District. If total Project Costs incurred by the City to acquire property and make it suitable for development exceed the revenues or other consideration received from the sale or lease of that property, the net amount shall be considered “real property assembly costs” as defined in Wis. Stat. § 66.1105(2)(f)1.c., and subject to recovery as an eligible Project Cost.

Property Acquisition for Conservancy

To promote the objectives of this Plan, the City may acquire property within the District that it will designate for conservancy. These conservancy objectives include: preserving historic resources or sensitive natural features; protection of scenic and historic views; maintaining habitat for wildlife; maintaining adequate open space; reduction of erosion and sedimentation by preserving existing vegetation; and providing adequate areas for management of stormwater. The cost of property acquired for conservancy, and any costs associated with the transaction, are eligible Project Costs.

Acquisition of Rights-of-Way

The City may need to acquire property to allow for installation of streets, driveways, sidewalks, utilities, stormwater management practices and other public infrastructure. Costs incurred by the City to identify, negotiate and acquire rights-of-way are eligible Project Costs.

Acquisition of Easements

The City may need to acquire temporary or permanent easements to allow for installation and maintenance of streets, driveways, sidewalks, utilities, stormwater management practices and other public infrastructure. Costs incurred by the City to identify, negotiate and acquire easement rights are eligible Project Costs.

Relocation Costs

If relocation expenses are incurred in conjunction with the acquisition of property, those expenses are eligible Project Costs. These costs may include but are not limited to: preparation of a relocation plan; allocations of staff time; legal fees; publication of notices; obtaining appraisals; and payment of relocation benefits as required by Wis. Stat. Chapter 32 and Wis. Admin. Code ADM 92.

Site Preparation Activities

Environmental Audits and Remediation

If it becomes necessary to evaluate any land or improvement within the District, any cost incurred by the City related to environmental audits, testing, and remediation are eligible Project Costs.

Demolition

To make sites suitable for development, the City may incur costs related to demolition and removal of structures or other land improvements, to include abandonment of wells or other existing utility services.

Site Grading

Land within the District may require grading to make it suitable for development, to provide access, and to control stormwater runoff. The City may need to remove and dispose of excess material, or bring in fill material to provide for proper site elevations. Expenses incurred by the City for site grading are eligible Project Costs.

Utilities

Sanitary Sewer System Improvements

To allow development to occur, the City may need to construct, alter, rebuild or expand sanitary sewer infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: collection mains; manholes and cleanouts; service laterals; force mains; interceptor sewers; pumping stations; lift stations; wastewater treatment facilities; and all related appurtenances. To the extent sanitary sewer projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City

construct, alter, rebuild or expand sanitary sewer infrastructure located outside of the District. That portion of the costs of sanitary sewer system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Water System Improvements

To allow development to occur, the City may need to construct, alter, rebuild or expand water system infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: distribution mains; manholes and valves; hydrants; service laterals; pumping stations; wells; water treatment facilities; storage tanks and reservoirs; and all related appurtenances. To the extent water system projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City construct, alter, rebuild or expand water system infrastructure located outside of the District. That portion of the costs of water system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Stormwater Management System Improvements

Development within the District will cause stormwater runoff. To manage this stormwater runoff, the City may need to construct, alter, rebuild or expand stormwater management infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: stormwater collection mains; inlets, manholes and valves; service laterals; ditches; culvert pipes; box culverts; bridges; stabilization of stream and river banks; and infiltration, filtration and detention Best Management Practices (BMP's). To the extent stormwater management system projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City construct, alter, rebuild or expand stormwater management infrastructure located outside of the District. That portion of the costs of stormwater management system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Electric Service

To create sites suitable for development, the City may incur costs to provide, relocate or upgrade electric services. Relocation may require abandonment and removal of existing poles or towers, installation of new poles or towers, or burying of overhead electric lines. Costs incurred by the City to undertake this work are eligible Project Costs.

Gas Service

To create sites suitable for development, the City may incur costs to provide, relocate or upgrade gas mains and services. Costs incurred by the City to undertake this work are eligible Project Costs.

Communications Infrastructure

To create sites suitable for development, the City may incur costs to provide, relocate or upgrade infrastructure required for voice and data communications, including, but not limited to: telephone lines, cable lines and fiber optic cable. Costs incurred by the City to undertake this work are eligible Project Costs.

Streets and Streetscape

Street Improvements

To allow development to occur, the City may need to construct or reconstruct streets, highways, alleys, access drives and parking areas. Eligible Project Costs include, but are not limited to: excavation; removal or placement of fill; construction of road base; asphalt or concrete paving or repaving; installation of curb and gutter; installation of sidewalks and bicycle lanes; installation of culverts, box culverts and bridges; rail crossings and signals; utility relocation, to include burying overhead utility lines; street lighting; installation of traffic control signage and traffic signals; pavement marking; right-of-way restoration; installation of retaining walls; and installation of fences, berms, and landscaping.

Streetscaping and Landscaping

To attract development consistent with the objectives of this Plan, the City may install amenities to enhance development sites, rights-of-way and other public spaces. These amenities include but are not limited to: landscaping; lighting of streets, sidewalks, parking areas and public areas; installation of planters, benches, clocks, tree rings, trash receptacles and similar items; and installation of brick or other decorative walks, terraces and street crossings. These and any other similar amenities installed by the City are eligible Project Costs.

Community Development

Cash Grants (Development Incentives)

The City may enter into agreements with property owners, lessees, or developers of land located within the District for sharing costs to encourage the desired kind of improvements and assure tax base is generated sufficient to recover Project Costs. No cash grants will be provided until the City executes a developer agreement with the recipient of the cash grant. Any payments of cash grants made by the City are eligible Project Costs.

Contribution to Redevelopment Authority (RDA)

As provided for in Wis. Stat. § 66.1105(2)(f)1.h and Wis. Stat. § 66.1333(13), the City may provide funds to its RDA to be used for administration, planning operations, and capital costs, including but not limited to real property acquisition, related to the purposes for which it was established in furtherance of any redevelopment or urban renewal project. Funds provided to the RDA for this purpose are eligible Project Costs.

Revolving Loan/Grant Program (Development Incentives)

To encourage private development consistent with the objectives of this Plan, the City, through its RDA, may provide loans or grants to eligible property owners in the District. Eligible improvements will be those that are likely to improve the value of the property, enhance the visual appearance of the property and surrounding area, correct safety deficiencies, or as otherwise specified by the RDA in the program manual. Any funds returned to the RDA from the repayment of loans made are not considered revenues to the District and will not be used to offset District Project Costs. Instead, these funds may be placed into a revolving fund and will continue to be used for the program purposes stated above. Any funds provided to the RDA for purposes of implementing this program are considered eligible Project Costs.

Miscellaneous

Rail Spur

To allow for development, the City may incur costs for installation of a rail spur or other railway improvements to serve development sites located within the District.

Projects Outside the Tax Increment District

Pursuant to Wis. Stat. § 66.1105(2)(f)1.n, the City may undertake projects within territory located within one-half mile of the boundary of the District provided

that: 1) the project area is located within the City's corporate boundaries; and 2) the projects are approved by the Joint Review Board. The cost of projects completed outside the District pursuant to this section are eligible project costs and may include any project cost that would otherwise be eligible if undertaken within the District. The City intends to make the following project cost expenditures outside the District:

Street improvements, including costs within the street right of way

Professional Service and Organizational Costs

The costs of professional services rendered, and other costs incurred, in relation to the creation, administration and termination of the District, and the undertaking of the projects contained within this Plan, are eligible Project Costs. Professional services include but are not limited to: architectural; environmental; planning; engineering; legal; audit; financial; and the costs of informing the public with respect to the creation of the District and the implementation of the Plan.

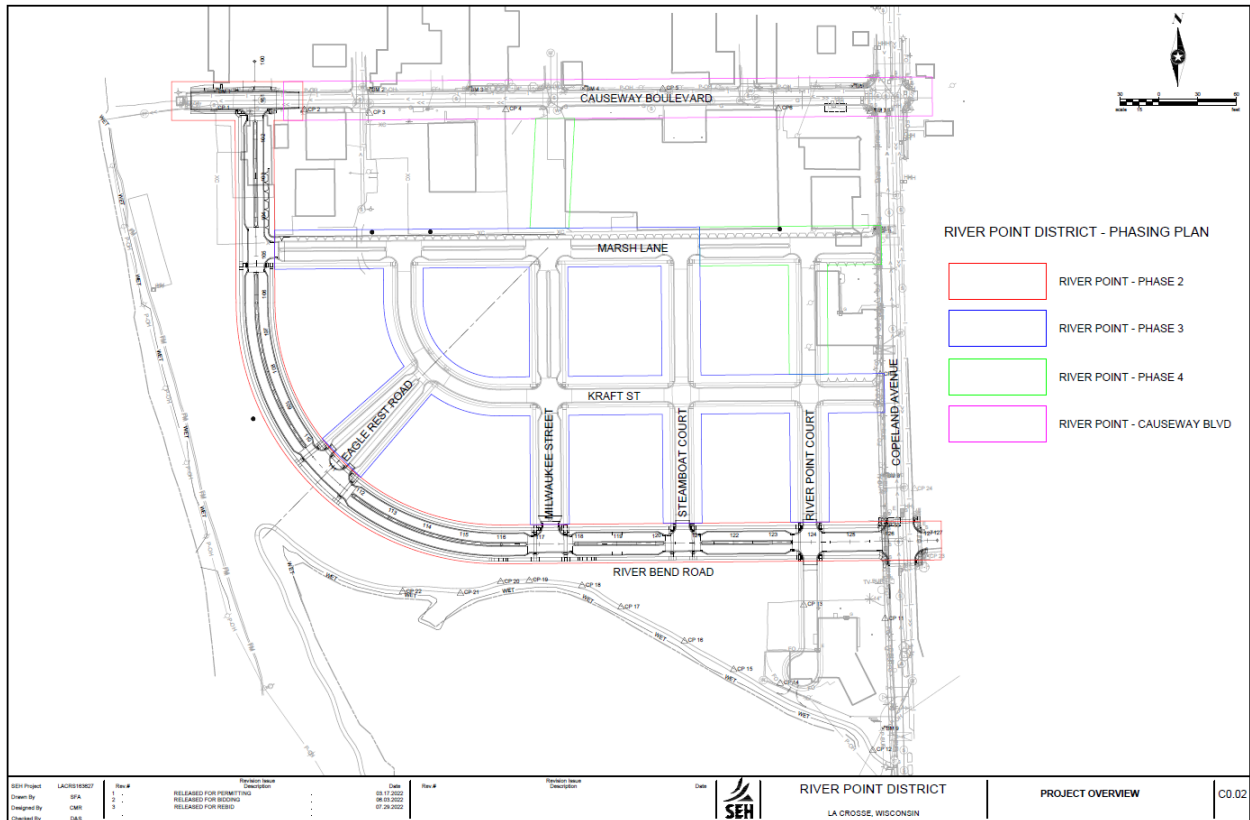
Administrative Costs

The City may charge to the District as eligible Project Costs reasonable allocations of administrative costs, including, but not limited to, employee salaries. Costs allocated will bear a direct connection to the time spent by City employees relating to the implementation of the Plan.

Financing Costs

Interest expense, debt issuance expenses, redemption premiums, and any other fees and costs incurred in conjunction with obtaining financing for projects undertaken under this Plan are eligible Project Costs.

SECTION 6: Map Showing Proposed Improvements and Uses



- The map above depicts the locations and phasing of the installation of public infrastructure improvements, including those in the public right-of-way.
- Development incentives may occur anywhere within the District’s boundaries.
- Parks & Public Spaces improvements will occur in locations that align with the development plan(s) for the area and cannot be presently known with certainty.
- Riverwalk/Boardwalk, Marina improvements, and Shoreline stabilization will all occur along the area abutting the riverfront.
- Surface parking will be located in accordance with the needs presented by future development plans and cannot be presently known with certainty.
- The City will be acquiring and demolishing property along the western portion of the Causeway Blvd corridor.

SECTION 7:
Detailed List of Estimated Project Costs

The following list identifies the Project Costs that the City has made, expects to make, or may need to make in conjunction with the implementation of the District’s Plan or this Plan Amendment. All projects identified and related costs reflect the best estimates available as of the date of preparation of this Plan Amendment. All costs are preliminary estimates and may increase or decrease. Certain Project Costs listed may become unnecessary, and other Project Costs not currently identified may need to be made. (Section 6 details the general categories of eligible Project Costs). Changes in Project Cost totals or the types of Project Costs to be incurred will not require that this Plan be amended. This Plan is not meant to be a budget nor an appropriation of funds for specific Project Costs, but a framework within which to manage Project Costs.

See Following Page

City of La Crosse, Wisconsin

Tax Increment District # 18

Estimated Amended (Additional) Project List

| Project ID | Project Name/Type | 2023 - 2027 | Phase III 2024 | Phase IV 2025 | Through 2042 | Life of District | Total (Note 1) |
|-----------------------|------------------------------------|--------------------------|--------------------------|-------------------------|--------------------------|-----------------------|--------------------------|
| 1 | Parks & Public Spaces | 5,100,000 | | | | | 5,100,000 |
| 2 | Marina Improvements | 3,300,000 | | | | | 3,300,000 |
| 3 | Shoreline Stabilization | 2,450,000 | | | | | 2,450,000 |
| 4 | Trails and Riverwalk/Boardwalk | 1,500,000 | | | | | 1,500,000 |
| 5 | Surface Parking | 1,000,000 | | | | | 1,000,000 |
| 6 | Acquisition/Demolition | 4,000,000 | | | | | 4,000,000 |
| 7 | Sanitary Sewer System Improvements | | 680,000 | 295,000 | | | 975,000 |
| 8 | Water System Improvements | | 1,465,000 | 920,000 | | | 2,385,000 |
| 9 | Stormwater Improvements | | 1,835,000 | 400,000 | | | 2,235,000 |
| 10 | Streets, including ROW & signals | | 6,450,000 | 2,550,000 | | | 9,000,000 |
| 11 | Development Incentives | | | | 20,000,000 | | 20,000,000 |
| 12 | Administration | | | | | 450,000 | 450,000 |
| Total Projects | | <u>17,350,000</u> | <u>10,430,000</u> | <u>4,165,000</u> | <u>20,000,000</u> | <u>450,000</u> | <u>52,395,000</u> |

Notes:

Note 1 Project costs are estimates and are subject to modification

Note 2 These costs supplement, and do not restate or revise the costs set forth in the original plan creating the district

SECTION 8:
Economic Feasibility Study, Description of the Methods of Financing Estimated Project Costs and the Time When Related Costs or Monetary Obligations are to be Incurred

This Section includes an updated forecast of the valuation increases expected within the District, the associated tax increment collections, a summary of how remaining Project Costs would be financed, and a projected cash flow demonstrating that the District remains economically feasible.

Key Assumptions

Project Costs the City plans to make are expected to result in \$160 million in incremental value by 2032. Estimated valuations and timing for construction of the Project are included in **Table 1**. Assuming the City’s current equalized TID Interim tax rate of \$23.88 per thousand of equalized value, and no economic appreciation or depreciation, the Project would generate \$76,765,766 in incremental tax revenue over the 27-year term of the District as shown in **Table 2**.

Table 1 - Development Assumptions

| City of La Crosse, Wisconsin | | | | | | | | | | | | | |
|------------------------------|---------|-----------|------------|-------------|------------|----------------|-------------------|-----------|------------|-----------|-----------|--------------|-------------------|
| Tax Increment District # 18 | | | | | | | | | | | | | |
| Development Assumptions | | | | | | | | | | | | | |
| Construction Year | Actual | Retail | Office | Multifamily | Townhomes | Senior Housing | Residential Tower | Mixed Use | Commercial | Other | Hotel | Annual Total | Construction Year |
| 1 2020 | 616,600 | | | | | | | | | | | 616,600 | 2020 1 |
| 2 2021 | 0 | | | | | | | | | | | 0 | 2021 2 |
| 3 2022 | | | | | | | | | | | | 0 | 2022 3 |
| 4 2023 | | | | | | | | | | | | 0 | 2023 4 |
| 5 2024 | | | | | | | | | | | | 0 | 2024 5 |
| 6 2025 | | 1,400,000 | 6,760,000 | 15,778,750 | 5,880,000 | | | | 1,700,000 | | | 31,518,750 | 2025 6 |
| 7 2026 | | 1,400,000 | 6,760,000 | | 2,940,000 | 7,905,000 | 19,140,000 | 9,425,000 | 1,700,000 | | 7,610,000 | 56,880,000 | 2026 7 |
| 8 2027 | | | | 15,778,750 | 2,940,000 | | | | 1,600,000 | 2,200,000 | | 22,518,750 | 2027 8 |
| 9 2028 | | 1,400,000 | 6,760,000 | | | | 7,975,000 | | | | | 16,135,000 | 2028 9 |
| 10 2029 | | 1,400,000 | | 15,778,750 | | | | | | | | 17,178,750 | 2029 10 |
| 11 2030 | | | | | | 7,889,375 | | | | | | 7,889,375 | 2030 11 |
| 12 2031 | | | | | | 7,889,375 | | | | | | 7,889,375 | 2031 12 |
| 13 2032 | | | | | | | | | | | | 0 | 2032 13 |
| 14 2033 | | | | | | | | | | | | 0 | 2033 14 |
| 15 2034 | | | | | | | | | | | | 0 | 2034 15 |
| 16 2035 | | | | | | | | | | | | 0 | 2035 16 |
| 17 2036 | | | | | | | | | | | | 0 | 2036 17 |
| 18 2037 | | | | | | | | | | | | 0 | 2037 18 |
| 19 2038 | | | | | | | | | | | | 0 | 2038 19 |
| 20 2039 | | | | | | | | | | | | 0 | 2039 20 |
| 21 2040 | | | | | | | | | | | | 0 | 2040 21 |
| 22 2041 | | | | | | | | | | | | 0 | 2041 22 |
| 23 2042 | | | | | | | | | | | | 0 | 2042 23 |
| 24 2043 | | | | | | | | | | | | 0 | 2043 24 |
| 25 2044 | | | | | | | | | | | | 0 | 2044 25 |
| 26 2045 | | | | | | | | | | | | 0 | 2045 26 |
| 27 2046 | | | | | | | | | | | | 0 | 2046 27 |
| Totals | 616,600 | 5,600,000 | 20,280,000 | 63,115,000 | 11,760,000 | 7,905,000 | 27,115,000 | 9,425,000 | 5,000,000 | 2,200,000 | 7,610,000 | 160,626,600 | |

Notes:

Table 2 – Tax Increment Projection Worksheet

| City of La Crosse, Wisconsin | | | | | | | | | | |
|------------------------------------|---------------|----------|--------------------------|--|---------|--|---------------------|--|--|--|
| Tax Increment District # 18 | | | | | | | | | | |
| Tax Increment Projection Worksheet | | | | | | | | | | |
| Type of District | Blighted Area | | Base Value | | 0 | | | | | |
| District Creation Date | July 9, 2020 | | Appreciation Factor | | 0.00% | | Apply to Base Value | | | |
| Valuation Date | Jan 1, | 2020 | Base Tax Rate | | \$23.88 | | | | | |
| Max Life (Years) | 27 | | Rate Adjustment Factor | | | | | | | |
| Expenditure Period/Termination | 22 | 7/9/2042 | Tax Exempt Discount Rate | | 4.50% | | | | | |
| Revenue Periods/Final Year | 27 | 2048 | Taxable Discount Rate | | 6.00% | | | | | |
| Extension Eligibility/Years | Yes | 3 | | | | | | | | |
| Eligible Recipient District | Yes | | | | | | | | | |

| Construction Year | Value Added | Valuation Year | Inflation Increment | Total Increment | Revenue Year | Tax Rate | Tax Increment | Tax Exempt | | |
|-------------------|--------------------|----------------|---------------------|-----------------|----------------------------------|-------------------|---------------|-----------------|-------------------------|------------|
| | | | | | | | | NPV Calculation | Taxable NPV Calculation | |
| 1 | 2020 | 616,600 | 2021 | 0 | 616,600 | 2022 | \$23.88 | 14,723 | 12,901 | 12,361 |
| 2 | 2021 | 0 | 2022 | 0 | 0 | 2023 | \$23.88 | 0 | 12,901 | 12,361 |
| 3 | 2022 | 0 | 2023 | 0 | 0 | 2024 | \$23.88 | 0 | 12,901 | 12,361 |
| 4 | 2023 | 0 | 2024 | 0 | 0 | 2025 | \$23.88 | 0 | 12,901 | 12,361 |
| 5 | 2024 | 0 | 2025 | 0 | 0 | 2026 | \$23.88 | 0 | 12,901 | 12,361 |
| 6 | 2025 | 31,518,750 | 2026 | 0 | 31,518,750 | 2027 | \$23.88 | 752,581 | 542,105 | 484,540 |
| 7 | 2026 | 56,880,000 | 2027 | 0 | 88,398,750 | 2028 | \$23.88 | 2,110,720 | 1,962,418 | 1,733,872 |
| 8 | 2027 | 22,518,750 | 2028 | 0 | 110,917,500 | 2029 | \$23.88 | 2,648,406 | 3,667,800 | 3,212,728 |
| 9 | 2028 | 16,135,000 | 2029 | 0 | 127,052,500 | 2030 | \$23.88 | 3,033,665 | 5,537,141 | 4,810,825 |
| 10 | 2029 | 17,178,750 | 2030 | 0 | 144,231,250 | 2031 | \$23.88 | 3,443,847 | 7,567,853 | 6,522,311 |
| 11 | 2030 | 7,889,375 | 2031 | 0 | 152,120,625 | 2032 | \$23.88 | 3,632,223 | 9,617,413 | 8,225,239 |
| 12 | 2031 | 7,889,375 | 2032 | 0 | 160,010,000 | 2033 | \$23.88 | 3,820,600 | 11,680,434 | 9,915,095 |
| 13 | 2032 | 0 | 2033 | 0 | 160,010,000 | 2034 | \$23.88 | 3,820,600 | 13,654,616 | 11,509,297 |
| 14 | 2033 | 0 | 2034 | 0 | 160,010,000 | 2035 | \$23.88 | 3,820,600 | 15,543,785 | 13,013,263 |
| 15 | 2034 | 0 | 2035 | 0 | 160,010,000 | 2036 | \$23.88 | 3,820,600 | 17,351,603 | 14,432,097 |
| 16 | 2035 | 0 | 2036 | 0 | 160,010,000 | 2037 | \$23.88 | 3,820,600 | 19,081,572 | 15,770,621 |
| 17 | 2036 | 0 | 2037 | 0 | 160,010,000 | 2038 | \$23.88 | 3,820,600 | 20,737,045 | 17,033,379 |
| 18 | 2037 | 0 | 2038 | 0 | 160,010,000 | 2039 | \$23.88 | 3,820,600 | 22,321,230 | 18,224,660 |
| 19 | 2038 | 0 | 2039 | 0 | 160,010,000 | 2040 | \$23.88 | 3,820,600 | 23,837,196 | 19,348,510 |
| 20 | 2039 | 0 | 2040 | 0 | 160,010,000 | 2041 | \$23.88 | 3,820,600 | 25,287,881 | 20,408,746 |
| 21 | 2040 | 0 | 2041 | 0 | 160,010,000 | 2042 | \$23.88 | 3,820,600 | 27,876,521 | 22,693,507 |
| 22 | 2041 | 0 | 2042 | 0 | 160,010,000 | 2043 | \$23.88 | 3,820,600 | 29,264,736 | 23,693,730 |
| 23 | 2042 | 0 | 2043 | 0 | 160,010,000 | 2044 | \$23.88 | 3,820,600 | 30,593,172 | 24,637,336 |
| 24 | 2043 | 0 | 2044 | 0 | 160,010,000 | 2045 | \$23.88 | 3,820,600 | 31,864,403 | 25,527,530 |
| 25 | 2044 | 0 | 2045 | 0 | 160,010,000 | 2046 | \$23.88 | 3,820,600 | 33,080,891 | 26,367,337 |
| 26 | 2045 | 0 | 2046 | 0 | 160,010,000 | 2047 | \$23.88 | 3,820,600 | 34,244,995 | 27,159,607 |
| 27 | 2046 | 0 | 2047 | 0 | 160,010,000 | 2048 | \$23.88 | 3,820,600 | 35,358,970 | 27,907,031 |
| Totals | 160,626,600 | | 0 | | Future Value of Increment | 76,765,766 | | | | |

Notes:
 Actual results will vary depending on development, inflation of overall tax rates.
 NPV calculations represent estimated amount of funds that could be borrowed (including project cost, capitalized interest and issuance costs).

Financing and Implementation

Table 3 provides a summary of the District’s financing plan. The City and its RDA may use a variety of financing tools to achieve the redevelopment objectives for River Point District. These include but are not limited to the issuance of debt by the City and/or its RDA, transfer of excess tax increment from one or more donor TIDs, advances from other funds, use of positive tax increments on both an annual and cumulative basis, and reimbursement of private development costs through use of cash grants to owners or lessees of property within the District (aka “pay-go” financing).

Based on the Project Cost expenditures as included within the cash flow exhibit (**Table 4**), the District is projected to accumulate sufficient funds by the year 2041 to pay off all Project cost liabilities and obligations. The projected closure is based on the various assumptions noted in this Plan and will vary dependent on actual Project Costs incurred and the actual amount of tax increments collected.

Table 3 - Financing Plan

| Description | Year | Amount | Structure |
|----------------------------|------|--------------|-------------------------|
| Parks/Public Spaces/Marina | 2024 | \$5,000,000 | G.O. Bonds – Amortizing |
| Phase III Infrastructure | 2024 | \$10,500,000 | RDA Rev – I/O Balloon |
| Phase IV Infrastructure | 2025 | \$4,250,000 | RDA Rev – I/O Balloon |
| Parks/Public Spaces/Marina | 2026 | \$5,000,000 | G.O. Bonds – Amortizing |
| Parks/Public Spaces/Marina | 2027 | \$5,000,000 | G.O. Bonds - Amortizing |

Table 4 - Cash Flow

| City of La Crosse, WI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------|--------------------|---------------|----------------|---------------------------------------|-----------------------------------|---|---|---------------------------------|---|---|---------------------|------------------------|------------------------|---------------------------|----------------------|---------------------------|-----------------|-------------------|-------------|--------------------|------------|------------|------|--|--|--|
| Tax Incremental District No. 18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cash Flow Projection | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Year | REVENUES | | | | | | | | | | | EXPENDITURES | | | | | | | | | | | | | | BALANCES | | | | | | | | |
| | Tax Increments | TID 11 Donor Revenues | TID 13 Donor Revenues | TID 14 Donor Revenues | TID 15 Donor Revenues | TID 16 Donor Revenues | TID 17 Donor Revenues | Debt Proceeds | Land Sale Proceeds | Other Revenue | Total Revenues | Phase I Fill RDA Rev \$3,000,000 2021 | Phase II RDA Rev \$3,890,000 2022 | Parks/Public Spaces/Mail \$5,000,000 2024 | Phase III Streets B-G \$10,500,000 2024 | Phase IV Infra \$4,250,000 2025 | Parks/Public Spaces/Mail \$5,000,000 2026 | Parks/Public Spaces/Mail \$5,000,000 2027 | Develop. Incentives | Master Developer Pmts. | Valuation Success Fees | Property Acquisition/Demo | Capital Costs Infra. | Capital Costs Parks, Etc. | Operating Costs | Engineering, etc. | Admin. | Total Expenditures | Annual | Cumulative | Year | | | |
| 2021 | | | | | | | | | | | | 1.89% Int. Only | 2.75% Int. Only | 4.00% G.O. Bonds | 4.00% Int. Only | 4.00% Int. Only | 4.00% G.O. Bonds | 4.00% G.O. Bonds | | | | | | | | | | | | | | | | |
| 2022 | 14,415 | 0 | 4,600,000 | 4,000,000 | 0 | 0 | 0 | 3,845,500 | 0 | 12,459,915 | 55,598 | | | | | | | 0 | | | 1,000,000 | 7,710,000 | | 100,000 | 716,000 | 16,500 | 9,598,098 | 2,861,818 | 3,346,427 | 2022 | | | | |
| 2023 | 0 | 0 | 1,500,000 | 600,000 | 0 | 0 | 0 | 0 | 0 | 2,100,000 | 56,700 | | 94,760 | | | | | 0 | | | 1,500,000 | | | | 100,000 | 250,000 | 16,500 | 2,017,960 | 82,040 | 3,428,466 | 2023 | | | |
| 2024 | 0 | 0 | 325,000 | 450,000 | 0 | 0 | 0 | 15,380,000 | 0 | 16,155,000 | 56,700 | 98,028 | | | | | | 0 | | 50,000 | 1,500,000 | 10,430,000 | 4,950,000 | | | 16,500 | 17,101,228 | (946,238) | 2,482,238 | 2024 | | | | |
| 2025 | 14,723 | 0 | 1,900,000 | 950,000 | 0 | 0 | 0 | 4,165,000 | 0 | 7,029,723 | 56,700 | 98,028 | 367,909 | 420,000 | | | | 1,000,000 | | | 1,000,000 | 4,165,000 | | | | 16,500 | 7,124,137 | (94,414) | 2,387,824 | 2025 | | | | |
| 2026 | 14,723 | 0 | 5,000,000 | 225,000 | 0 | 0 | 0 | 4,950,000 | 0 | 10,199,723 | 3,056,700 | 98,028 | 367,909 | 420,000 | 170,000 | | | 1,000,000 | | | 1,500,000 | | | | | 16,500 | 10,079,137 | 110,586 | 2,498,410 | 2026 | | | | |
| 2027 | 767,304 | 0 | 5,600,000 | 0 | 0 | 0 | 0 | 4,950,000 | 0 | 11,317,304 | | 3,988,028 | 367,909 | 420,000 | 170,000 | 367,909 | | 1,000,000 | | | | | | | | 16,500 | 11,280,346 | 36,959 | 2,535,369 | 2027 | | | | |
| 2028 | 2,125,442 | 0 | 600,000 | 0 | 0 | 0 | 0 | 0 | 0 | 2,725,442 | | | 367,909 | 420,000 | 170,000 | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,710,227 | 15,216 | 2,550,585 | 2028 | | | | |
| 2029 | 2,663,128 | 825,000 | 10,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 13,488,128 | | | 367,909 | 10,920,000 | 170,000 | 367,909 | 367,909 | 1,000,000 | 100,000 | | | | | | | 16,500 | 13,310,227 | 177,902 | 2,728,487 | 2029 | | | | |
| 2030 | 3,048,288 | 250,000 | 3,250,000 | 0 | 0 | 0 | 0 | 0 | 0 | 6,548,288 | | | 367,909 | | 4,420,000 | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 6,540,227 | 8,162 | 2,736,648 | 2030 | | | | |
| 2031 | 3,458,569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,458,569 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,338,343 | 4,074,991 | 2031 | | | | |
| 2032 | 3,646,946 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,646,946 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,526,720 | 5,601,711 | 2032 | | | | |
| 2033 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,715,096 | 7,316,807 | 2033 | | | | |
| 2034 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,715,096 | 9,031,903 | 2034 | | | | |
| 2035 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,715,096 | 10,747,000 | 2035 | | | | |
| 2036 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,715,096 | 12,462,096 | 2036 | | | | |
| 2037 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,715,096 | 14,177,192 | 2037 | | | | |
| 2038 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,715,096 | 15,892,288 | 2038 | | | | |
| 2039 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,715,096 | 17,607,385 | 2039 | | | | |
| 2040 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,715,096 | 19,322,481 | 2040 | | | | |
| 2041 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,715,096 | 21,037,577 | 2041 | | | | |
| 2042 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,715,096 | 22,752,674 | 2042 | | | | |
| 2043 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,715,096 | 24,467,770 | 2043 | | | | |
| 2044 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 1,000,000 | | | | | | | | 16,500 | 2,120,227 | 1,715,096 | 26,182,866 | 2044 | | | | |
| 2045 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 0 | | | | | | | | 16,500 | 752,318 | 3,083,005 | 29,265,871 | 2045 | | | | |
| 2046 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 0 | | | | | | | | 16,500 | 752,318 | 3,083,005 | 32,348,876 | 2046 | | | | |
| 2047 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 0 | | | | | | | | 16,500 | 384,409 | 3,450,914 | 35,799,790 | 2047 | | | | |
| 2048 | 3,835,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,835,323 | | | 367,909 | | | 367,909 | 367,909 | 0 | | | | | | | | 16,500 | 0 | 3,818,823 | 39,618,613 | 2048 | | | | |
| Total | 77,118,804 | | 32,775,000 | 6,225,000 | 0 | 0 | 0 | 33,290,500 | 0 | 150,484,304 | 3,282,398 | 4,376,872 | 7,358,175 | 12,600,000 | 5,100,000 | 7,358,180 | 7,358,180 | 30,000,000 | 150,000 | 0 | 5,000,000 | 22,305,000 | 14,850,000 | 200,000 | 966,000 | 445,500 | 111,350,300 | | | Total | | | | |

Notes:
 * Donor TID revenues are estimated based on projected expenditure requirements. Revenue can be shared from any eligible donor TID.
 * Borrowed proceeds are not shown as revenues. Expenditures are shown net of costs funded from borrowed proceeds.
 * Eligible Donor TIDs: 11, 13, 14, 15, 16, 17
 * City may incur additional Master Developer Payments & Valuation Success Fees under an existing contractual arrangement

The City's forecast for development, revenues and expenditures cannot be assured as to accuracy. Actual results may differ materially from projections.

SECTION 9:

Annexed Property

A tax incremental district cannot include annexed territory unless at least three years have elapsed since the annexation, or certain other requirements are met. No territory is being added to the District as part of this Plan Amendment.

SECTION 10:

Estimate of Property to be Devoted to Retail Business

Pursuant to Wis. Stat. § 66.1105(5)(b), the City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period.

SECTION 11:

Proposed Changes of Zoning Ordinances, Master Plan, Map, Building Codes and City Ordinances

Zoning Ordinances

The proposed Plan Amendment is in general conformance with the City's current zoning ordinances. Individual properties may require rezoning prior to or at the time of development.

Master (Comprehensive) Plan and Map

The proposed Plan Amendment is in general conformance with the City's Comprehensive Plan identifying the area as appropriate for redevelopment into a mixed-use area.

Building Codes and Ordinances

Development within the District will be required to conform to State Building Codes and will be subject to the City's permitting and inspection procedures. The proposed Plan Amendment conforms to all relevant State and local ordinances, plans, and codes. No changes to the existing regulations are proposed or needed.

SECTION 12:

Statement of the Proposed Method for the Relocation of any Persons to be Displaced

Should the continued implementation of this Plan require relocation of individuals or business operations, relocations will be handled in compliance with Wis. Stat. Chapter 32 and Wis. Admin. Code ADM 92.

SECTION 13:

How Amendment of the Tax Incremental District Promotes the Orderly Development of the City

This Plan Amendment promotes the orderly development of the City by creating opportunities for mixed use development, rehabilitating and conserving property, eliminating blighted areas, providing necessary public infrastructure improvements, and providing appropriate financial incentives for private development projects. Through use of tax increment financing, the City can attract new investment that results in increased tax base. Development will occur in an orderly fashion in accordance with approved plans so that the Projects will be compatible with adjacent land uses. Development of new uses in the District will add to the tax base and will generate positive secondary impacts in the community such as increased employment and commercial opportunities, and creation of housing suitable to various income classes.

SECTION 14:

List of Estimated Non-Project Costs

Non-project costs are public works projects which only partly benefit the District. Costs incurred that do not benefit the District may not be paid with tax increments. Examples of non-project costs are:

- A public improvement made within the District that also benefits property outside the District. That portion of the total Project Costs allocable to properties outside of the District would be a non-project cost.
- A public improvement made outside the District that only partially benefits property within the District. That portion of the total Project Costs allocable to properties outside of the District would be a non-project cost.
- Projects undertaken within the District as part of the implementation of this Project Plan, the costs of which are paid fully or in part by impact fees, grants, special assessments, or revenues other than tax increments.

No improvements to be made within the District will benefit property outside the District. Furthermore, there will be no improvements made outside the District that will only partially benefit the District. Therefore, the City does not anticipate non-project costs for the District. Should other sources of funding for eligible project costs of the District, the City will use that funding to decrease expenditures within the District.

SECTION 15:
**Legal Opinion Advising Whether the Plan is Complete
and Complies with Wis. Stat. § 66.1105(4)(f)**

SAMPLE

Mayor
City of La Crosse
400 La Crosse St
La Crosse, Wisconsin 54601

RE: Project Plan Amendment for Tax Incremental District No. 18

Dear Mayor:

Wisconsin Statute 66.1105(4)(f) requires that a project plan for a tax incremental financing district include an opinion provided by the City Attorney advising as to whether the plan is complete and complies with Wisconsin Statute 66.1105. As City Attorney for the City of La Crosse, I have been asked to review the above-referenced project plan amendment for compliance with the applicable statutory requirements. Based upon my review, in my opinion, the amended Project Plan for the City of La Crosse Tax Incremental District No. 18 is complete and complies with the provisions of Wisconsin Statute 66.1105.

Sincerely,

City Attorney

SECTION 16:

Calculation of the Share of Projected Tax Increments Estimated to be Paid by the Owners of Property in the Overlying Taxing Jurisdictions

The following projection is provided to meet the requirements of Wis. Stat. § 66.1105(4)(i)4.

| Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlying district would pay by jurisdiction. | | | | | | | |
|---|-----------|------------------|--------------|------------------------------|-------------------|------------|--------------|
| Statement of Taxes Data Year: | | 2021 | | | | | |
| | | | | | | Percentage | |
| County | | | 12,239,970 | | | 11.24% | |
| Special District | | | | | | 0.00% | |
| Municipality | | | 51,359,279 | | | 47.16% | |
| School District of La Crosse | | | 40,141,396 | | | 36.86% | |
| Technical College | | | 5,156,687 | | | 4.74% | |
| Total | | | 108,897,332 | | | | |
| Revenue Year | County | Special District | Municipality | School District of La Crosse | Technical College | Total | Revenue Year |
| 2022 | 1,655 | 0 | 6,944 | 5,427 | 697 | 14,723 | 2022 |
| 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 2023 |
| 2024 | 0 | 0 | 0 | 0 | 0 | 0 | 2024 |
| 2025 | 0 | 0 | 0 | 0 | 0 | 0 | 2025 |
| 2026 | 0 | 0 | 0 | 0 | 0 | 0 | 2026 |
| 2027 | 84,590 | 0 | 354,940 | 277,414 | 35,637 | 752,581 | 2027 |
| 2028 | 237,243 | 0 | 995,479 | 778,047 | 99,950 | 2,110,720 | 2028 |
| 2029 | 297,679 | 0 | 1,249,068 | 976,247 | 125,412 | 2,648,406 | 2029 |
| 2030 | 340,981 | 0 | 1,430,768 | 1,118,260 | 143,655 | 3,033,665 | 2030 |
| 2031 | 387,086 | 0 | 1,624,222 | 1,269,460 | 163,079 | 3,443,847 | 2031 |
| 2032 | 408,259 | 0 | 1,713,067 | 1,338,899 | 171,999 | 3,632,223 | 2032 |
| 2033 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2033 |
| 2034 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2034 |
| 2035 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2035 |
| 2036 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2036 |
| 2037 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2037 |
| 2038 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2038 |
| 2039 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2039 |
| 2040 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2040 |
| 2041 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2041 |
| 2042 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2042 |
| 2043 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2043 |
| 2044 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2044 |
| 2045 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2045 |
| 2046 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2046 |
| 2047 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2047 |
| 2048 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2048 |
| | 8,628,409 | 0 | 36,205,060 | 28,297,158 | 3,635,140 | 76,765,766 | |
| Notes: The projection shown above is provided to meet the requirements of Wisconsin Statute 66.1105(4)(i)4. | | | | | | | |

**RESOLUTION APPROVING AN AMENDMENT TO THE PROJECT PLAN OF
TAX INCREMENTAL DISTRICT NO. 18,
CITY OF LA CROSSE, WISCONSIN**

WHEREAS, the City of La Crosse (the "City") has determined that use of Tax Incremental Financing is required to promote development and redevelopment within the City; and

WHEREAS, Tax Incremental District No. 18 (the "District") was created by the City on July 9, 2020 as a blighted area district; and

WHEREAS, the City now desires to amend the Project Plan of the District (the "Amendment") in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

WHEREAS, such Amendment will amend the categories, locations or costs of project costs to be made as permitted under Wisconsin Statutes Section 66.1105(4)(h)1.

WHEREAS, an amended Project Plan for the District has been prepared that includes:

- a. A statement listing of the kind, number and location of all proposed public works or improvements within the District, or to the extent provided in Wisconsin Statutes Sections 66.1105(2)(f)1.k. and 66.1105(2)(f)1.n., outside of the District;
- b. An economic feasibility study;
- c. A detailed list of estimated project costs;
- d. A description of the methods of financing all estimated project costs and the time when the related costs or monetary obligations are to be incurred;
- e. A map showing existing uses and conditions of real property in the District;
- f. A map showing proposed improvements and uses in the District;
- g. Proposed changes of zoning ordinances, master plan, map, building codes and City ordinances;
- h. A list of estimated non-project costs;
- i. A statement of the proposed plan for relocation of any persons to be displaced;
- j. A statement indicating how the amendment of the District promotes the orderly development of the City;
- k. An opinion of the City Attorney or of an attorney retained by the City advising that the Project Plan is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).; and

WHEREAS, prior to its publication, a copy of the notice of public hearing was sent to the chief executive officers of La Crosse County, the School District of La Crosse School District, and the Western Technical College District, and any other entities having the power to levy taxes on property located within the District, in accordance with the procedures specified in the Tax Increment Law; and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on October 3, 2022 held a public hearing concerning the proposed amendment to the Project Plan of the District, providing interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, after said public hearing, the Plan Commission adopted the Project Plan and recommended to the Common Council that it amend the Project Plan.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that:

1. The boundaries of the District named "Tax Incremental District No. 18, City of La Crosse" remain unchanged.
2. That this Amendment is effective as of the date of adoption of this resolution.
3. The Common Council finds and declares that:
 - (a) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
 - (b) The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b).
 - (c) The project costs relate directly to promoting the elimination of blight of the area consistent with the purpose for which the District was created.
4. The Project Plan for "Tax Incremental District No. 18, City of La Crosse" (see attachment), as amended, is approved, and the City further finds the Project Plan is feasible and in conformity with the master plan of the City.

Adopted this _____ day of _____, 2022.

Mayor

City Clerk

DRAFT September 26, 2022

PROJECT PLAN AMENDMENT

City of La Crosse, Wisconsin

Tax Incremental District No. 18



Prepared by:

Ehlers

N21W23350 Ridgeview Parkway West,

Suite 100

Waukesha, WI 53188

BUILDING COMMUNITIES. IT'S WHAT WE DO.

KEY DATES

| | |
|---|--------------------------|
| Organizational Joint Review Board Meeting Held: | Scheduled: Oct. 3, 2022 |
| Public Hearing Held: | Scheduled: Oct. 3, 2022 |
| Approval by Plan Commission: | Scheduled: Oct. 3, 2022 |
| Adoption by Common Council: | Scheduled: Nov. 10, 2022 |
| Approval by the Joint Review Board: | TBD |

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SECTION 1: Executive Summary

DESCRIPTION OF DISTRICT

Tax Incremental District (“TID”) No. 18 (“District”) is a Blighted Area District created on July 9, 2020. The District was created to:

- Provide a means to finance public and private improvements throughout the redevelopment area known as River Point District for mixed-use purposes

Purpose of Amendment

The purpose of this amendment, referred to hereafter as the Plan, the Amendment, or the Plan Amendment, is to:

- Amend the categories, locations or costs of project costs to be made as permitted under Wis. Stat. § 66.1105(4)(h)1. (“Project”).

Estimated Total Project Cost Expenditures

The City anticipates making total additional expenditures (net of sums already expended and part of the original plan budget) of approximately \$50,000,000 (“Project Costs”) to undertake the projects listed in this Project Plan (“Plan”).

Incremental Valuation

The City projects that new land and improvements value of approximately \$161,000,000 will result from the Project. Creation of this additional value will be made possible by the Project Costs made within the District. A table detailing assumptions as to the development timing and associated values is included in the Economic Feasibility Study located within this Plan.

Expected Termination of District

Based on the Economic Feasibility Study located within Section 9 of this Plan, the City anticipates that the District will generate sufficient tax increment to pay all Project Costs within 23 of its allowable 27 years.

Summary of Findings

As required by Wis. Stat. § 66.1105, and as documented in this Plan and the exhibits contained and referenced herein, the following findings are made:

1. That “but for” the creation (and amendment) of this District, the development projected to occur as detailed in this Plan: 1) would not occur; or 2) would not occur in the manner, at the values, or within the timeframe desired by the City. In reaching this determination, the City has considered:

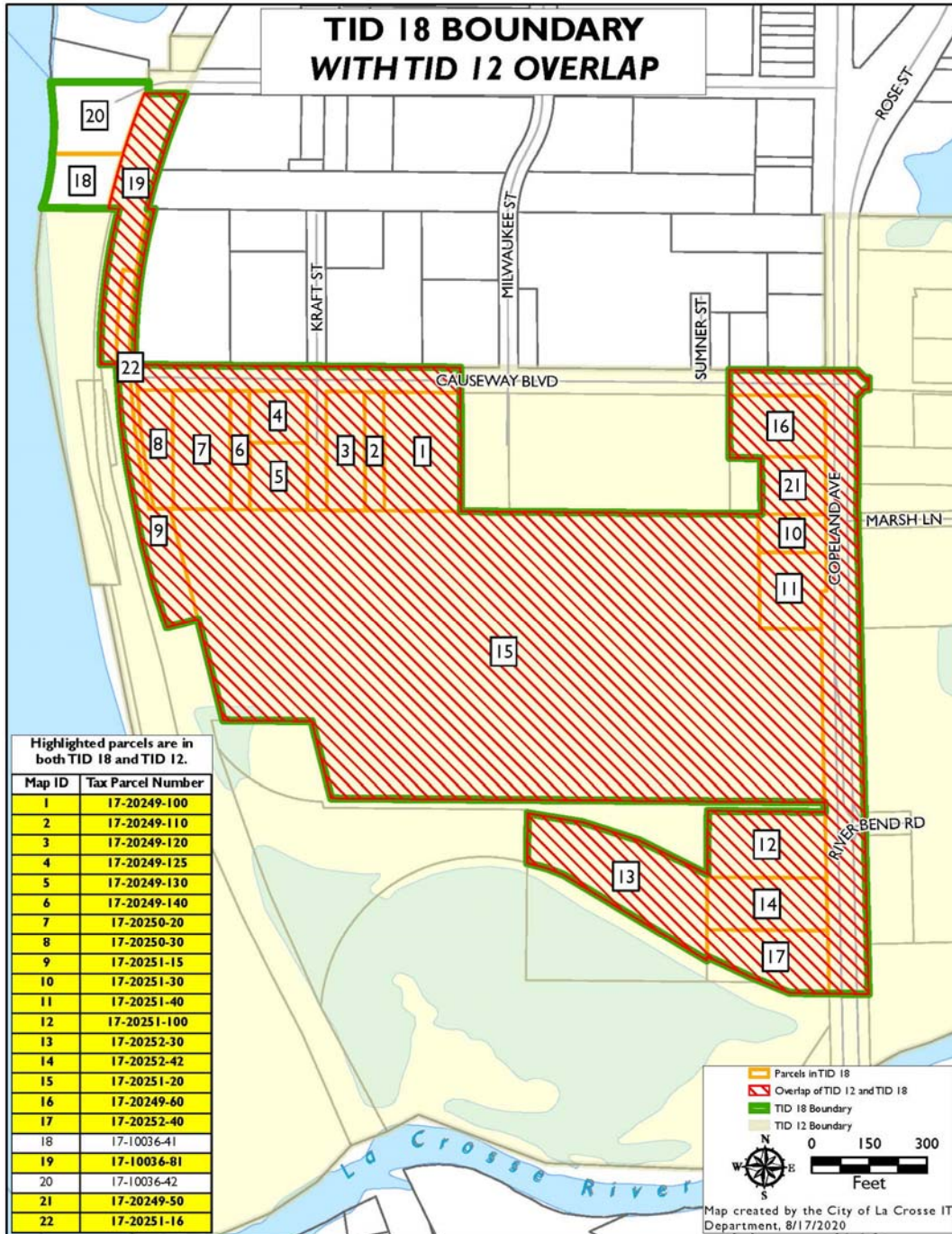
The substantial investment needed to provide buildable sites and the public infrastructure necessary to allow for (re)development within the District. Absent the use of tax incremental financing, the City is unable to fully fund this program of infrastructure improvements. Further, it is likely the City will need to provide public assistance to certain projects to achieve the development plan for the area.

2. **The economic benefits of the District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements. In making this determination, the City has considered the following information:**
 - As demonstrated in the Economic Feasibility Section of this Project Plan, the tax increments projected to be collected (including the sharing of excess tax increment by one or more “donor” districts) are more than sufficient to pay for the proposed project costs. On this basis alone, the finding is supported.
 - The development expected to occur within the District would create approximately 900 residential units, providing for multi-generational housing opportunities, as well as for workers in the City.
3. **The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.** As required by Wis. Stat. § 66.1105(4)(i)4., a calculation of the share of projected tax increments estimated to be paid by the owners of property in the overlying taxing jurisdictions has been prepared and can be found in this Plan. However, because the Project would not occur without the use of tax incremental financing, these tax increments would not be paid but for creation of the District. Accordingly, the City finds that the benefits expected to be realized as set forth in this Plan outweigh the value of the tax increments to be invested in the Project.
4. The boundaries of the District are not being amended.
5. The Project Costs relate directly to the elimination of blight in the District, consistent with the purpose for which the District is created.
6. Improvements to be made in the District are likely to significantly enhance the value of substantially all of the other real property in the District.
7. The Plan for the District is feasible and is in conformity with the Master Plan of the City.

8. The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wis. Stat. § 66.1105(5)(b).

SECTION 2: Map of Current District Boundary

The District's boundaries are not being amended.



SECTION 3:

Map Showing Existing Uses and Conditions

The District's boundaries are not being amended. The "Map Showing Existing Uses and Conditions" included within the District's original Project Plan dated July 9, 2020 remains unchanged and is incorporated by reference as part of this Plan Amendment.

SECTION 4: Equalized Value Test

No territory will be added to the District. Demonstration of compliance with the equalized value test is not required for this Plan Amendment.

SECTION 5:

Statement Listing the Kind, Number and Location of All Proposed Public Works or Improvements Within the District

Project Costs are any expenditure made, estimated to be made, or monetary obligations incurred or estimated to be incurred as outlined in this Plan. Project Costs will be diminished by any income, special assessments or other revenues, including user fees or charges, other than tax increments, received or reasonably expected to be received in connection with the implementation of the Plan. If Project Costs incurred benefit territory outside the District, a proportionate share of the cost is not a Project Cost. Costs identified in this Plan are preliminary estimates made prior to design considerations and are subject to change after planning, design and construction is completed.

With all Project Costs, the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for public works, legal and other consultant fees, testing, environmental studies, permits, updating ordinances and plans, judgments or claims for damages and other expenses are included as Project Costs. The map found in Section 7 of this Plan along with the Detailed List of Project Costs found in Section 8 provide additional information as to the kind, number and location of potential Project Costs.

The “Statement of Kind, Number and Location of Proposed Public Works and Other Projects” set forth in the original District Project Plan approved on July 9, 2020 is amended to add the following Project Costs that the City has made, expects to make, or may need to make, in conjunction with the implementation of the District’s Plan or this Plan Amendment.

Property, Right-of-Way and Easement Acquisition

Property Acquisition for Development

To promote and facilitate development the City may acquire property within the District. The cost of property acquired, and any costs associated with the transaction, are eligible Project Costs. Following acquisition, other Project Costs within the categories detailed in this Section may be incurred to make the property suitable for development. Any revenue received by the City from the sale of property acquired pursuant to the execution of this Plan will be used to reduce the total project costs of the District. If total Project Costs incurred by the City to acquire property and make it suitable for development exceed the revenues or other consideration received from the sale or lease of that property, the net amount shall be considered “real property assembly costs” as defined in Wis. Stat. § 66.1105(2)(f)1.c., and subject to recovery as an eligible Project Cost.

Property Acquisition for Conservancy

To promote the objectives of this Plan, the City may acquire property within the District that it will designate for conservancy. These conservancy objectives include: preserving historic resources or sensitive natural features; protection of scenic and historic views; maintaining habitat for wildlife; maintaining adequate open space; reduction of erosion and sedimentation by preserving existing vegetation; and providing adequate areas for management of stormwater. The cost of property acquired for conservancy, and any costs associated with the transaction, are eligible Project Costs.

Acquisition of Rights-of-Way

The City may need to acquire property to allow for installation of streets, driveways, sidewalks, utilities, stormwater management practices and other public infrastructure. Costs incurred by the City to identify, negotiate and acquire rights-of-way are eligible Project Costs.

Acquisition of Easements

The City may need to acquire temporary or permanent easements to allow for installation and maintenance of streets, driveways, sidewalks, utilities, stormwater management practices and other public infrastructure. Costs incurred by the City to identify, negotiate and acquire easement rights are eligible Project Costs.

Relocation Costs

If relocation expenses are incurred in conjunction with the acquisition of property, those expenses are eligible Project Costs. These costs may include but are not limited to: preparation of a relocation plan; allocations of staff time; legal fees; publication of notices; obtaining appraisals; and payment of relocation benefits as required by Wis. Stat. Chapter 32 and Wis. Admin. Code ADM 92.

Site Preparation Activities

Environmental Audits and Remediation

If it becomes necessary to evaluate any land or improvement within the District, any cost incurred by the City related to environmental audits, testing, and remediation are eligible Project Costs.

Demolition

To make sites suitable for development, the City may incur costs related to demolition and removal of structures or other land improvements, to include abandonment of wells or other existing utility services.

Site Grading

Land within the District may require grading to make it suitable for development, to provide access, and to control stormwater runoff. The City may need to remove and dispose of excess material, or bring in fill material to provide for proper site elevations. Expenses incurred by the City for site grading are eligible Project Costs.

Utilities

Sanitary Sewer System Improvements

To allow development to occur, the City may need to construct, alter, rebuild or expand sanitary sewer infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: collection mains; manholes and cleanouts; service laterals; force mains; interceptor sewers; pumping stations; lift stations; wastewater treatment facilities; and all related appurtenances. To the extent sanitary sewer projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City

construct, alter, rebuild or expand sanitary sewer infrastructure located outside of the District. That portion of the costs of sanitary sewer system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Water System Improvements

To allow development to occur, the City may need to construct, alter, rebuild or expand water system infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: distribution mains; manholes and valves; hydrants; service laterals; pumping stations; wells; water treatment facilities; storage tanks and reservoirs; and all related appurtenances. To the extent water system projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City construct, alter, rebuild or expand water system infrastructure located outside of the District. That portion of the costs of water system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Stormwater Management System Improvements

Development within the District will cause stormwater runoff. To manage this stormwater runoff, the City may need to construct, alter, rebuild or expand stormwater management infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: stormwater collection mains; inlets, manholes and valves; service laterals; ditches; culvert pipes; box culverts; bridges; stabilization of stream and river banks; and infiltration, filtration and detention Best Management Practices (BMP's). To the extent stormwater management system projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City construct, alter, rebuild or expand stormwater management infrastructure located outside of the District. That portion of the costs of stormwater management system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Electric Service

To create sites suitable for development, the City may incur costs to provide, relocate or upgrade electric services. Relocation may require abandonment and removal of existing poles or towers, installation of new poles or towers, or burying of overhead electric lines. Costs incurred by the City to undertake this work are eligible Project Costs.

Gas Service

To create sites suitable for development, the City may incur costs to provide, relocate or upgrade gas mains and services. Costs incurred by the City to undertake this work are eligible Project Costs.

Communications Infrastructure

To create sites suitable for development, the City may incur costs to provide, relocate or upgrade infrastructure required for voice and data communications, including, but not limited to: telephone lines, cable lines and fiber optic cable. Costs incurred by the City to undertake this work are eligible Project Costs.

Streets and Streetscape

Street Improvements

To allow development to occur, the City may need to construct or reconstruct streets, highways, alleys, access drives and parking areas. Eligible Project Costs include, but are not limited to: excavation; removal or placement of fill; construction of road base; asphalt or concrete paving or repaving; installation of curb and gutter; installation of sidewalks and bicycle lanes; installation of culverts, box culverts and bridges; rail crossings and signals; utility relocation, to include burying overhead utility lines; street lighting; installation of traffic control signage and traffic signals; pavement marking; right-of-way restoration; installation of retaining walls; and installation of fences, berms, and landscaping.

Streetscaping and Landscaping

To attract development consistent with the objectives of this Plan, the City may install amenities to enhance development sites, rights-of-way and other public spaces. These amenities include but are not limited to: landscaping; lighting of streets, sidewalks, parking areas and public areas; installation of planters, benches, clocks, tree rings, trash receptacles and similar items; and installation of brick or other decorative walks, terraces and street crossings. These and any other similar amenities installed by the City are eligible Project Costs.

Community Development

Cash Grants (Development Incentives)

The City may enter into agreements with property owners, lessees, or developers of land located within the District for sharing costs to encourage the desired kind of improvements and assure tax base is generated sufficient to recover Project Costs. No cash grants will be provided until the City executes a developer agreement with the recipient of the cash grant. Any payments of cash grants made by the City are eligible Project Costs.

Contribution to Redevelopment Authority (RDA)

As provided for in Wis. Stat. § 66.1105(2)(f)1.h and Wis. Stat. § 66.1333(13), the City may provide funds to its RDA to be used for administration, planning operations, and capital costs, including but not limited to real property acquisition, related to the purposes for which it was established in furtherance of any redevelopment or urban renewal project. Funds provided to the RDA for this purpose are eligible Project Costs.

Revolving Loan/Grant Program (Development Incentives)

To encourage private development consistent with the objectives of this Plan, the City, through its RDA, may provide loans or grants to eligible property owners in the District. Eligible improvements will be those that are likely to improve the value of the property, enhance the visual appearance of the property and surrounding area, correct safety deficiencies, or as otherwise specified by the RDA in the program manual. Any funds returned to the RDA from the repayment of loans made are not considered revenues to the District and will not be used to offset District Project Costs. Instead, these funds may be placed into a revolving fund and will continue to be used for the program purposes stated above. Any funds provided to the RDA for purposes of implementing this program are considered eligible Project Costs.

Miscellaneous

Rail Spur

To allow for development, the City may incur costs for installation of a rail spur or other railway improvements to serve development sites located within the District.

Projects Outside the Tax Increment District

Pursuant to Wis. Stat. § 66.1105(2)(f)1.n, the City may undertake projects within territory located within one-half mile of the boundary of the District provided

that: 1) the project area is located within the City's corporate boundaries; and 2) the projects are approved by the Joint Review Board. The cost of projects completed outside the District pursuant to this section are eligible project costs and may include any project cost that would otherwise be eligible if undertaken within the District. The City intends to make the following project cost expenditures outside the District:

Street improvements, including costs within the street right of way

Professional Service and Organizational Costs

The costs of professional services rendered, and other costs incurred, in relation to the creation, administration and termination of the District, and the undertaking of the projects contained within this Plan, are eligible Project Costs. Professional services include but are not limited to: architectural; environmental; planning; engineering; legal; audit; financial; and the costs of informing the public with respect to the creation of the District and the implementation of the Plan.

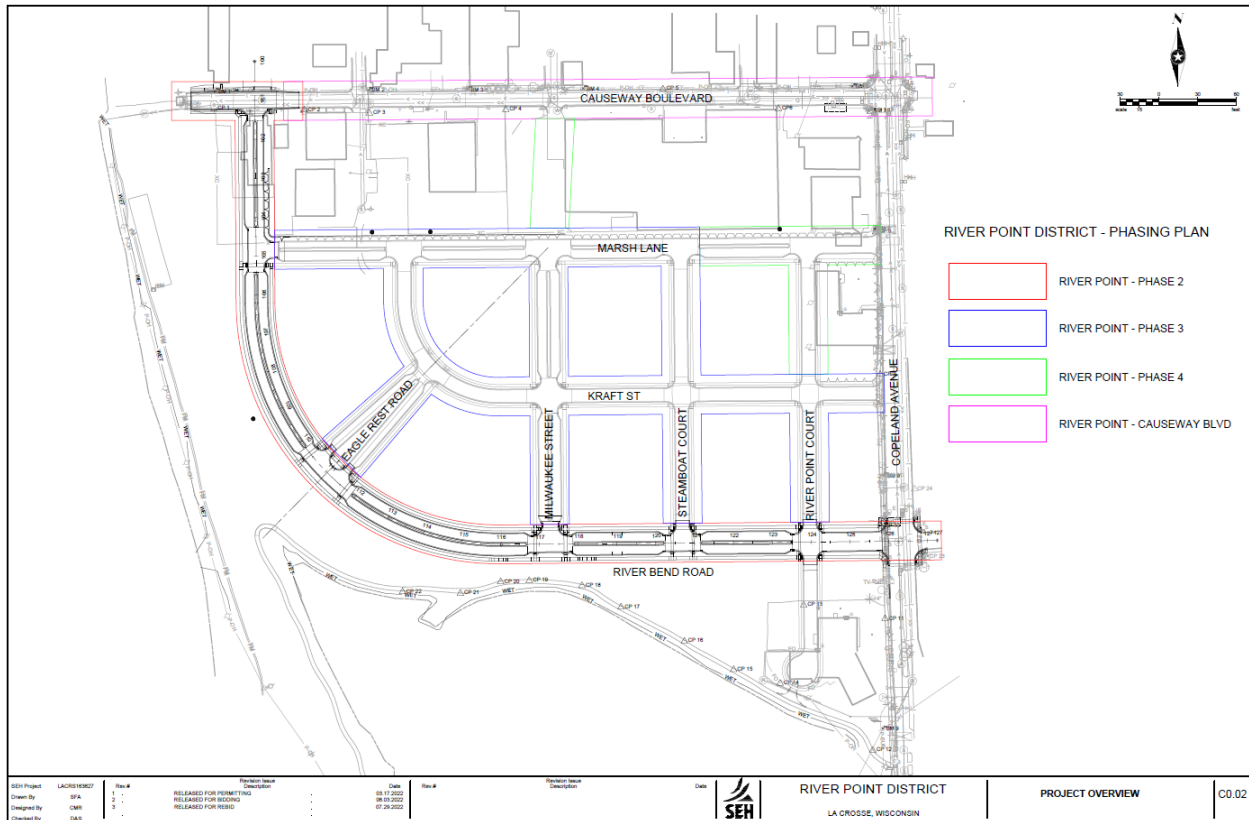
Administrative Costs

The City may charge to the District as eligible Project Costs reasonable allocations of administrative costs, including, but not limited to, employee salaries. Costs allocated will bear a direct connection to the time spent by City employees relating to the implementation of the Plan.

Financing Costs

Interest expense, debt issuance expenses, redemption premiums, and any other fees and costs incurred in conjunction with obtaining financing for projects undertaken under this Plan are eligible Project Costs.

SECTION 6: Map Showing Proposed Improvements and Uses



Development incentives may occur anywhere within the District’s boundaries.

SECTION 7: Detailed List of Estimated Project Costs

The following list identifies the Project Costs that the City has made, expects to make, or may need to make in conjunction with the implementation of the District's Plan or this Plan Amendment. All projects identified and related costs reflect the best estimates available as of the date of preparation of this Plan Amendment. All costs are preliminary estimates and may increase or decrease. Certain Project Costs listed may become unnecessary, and other Project Costs not currently identified may need to be made. (Section 6 details the general categories of eligible Project Costs). Changes in Project Cost totals or the types of Project Costs to be incurred will not require that this Plan be amended. This Plan is not meant to be a budget nor an appropriation of funds for specific Project Costs, but a framework within which to manage Project Costs.

See Following Page

City of La Crosse, Wisconsin

Tax Increment District # 18

Estimated Amended (Additional) Project List

| Project ID | Project Name/Type | 2023 - 2027 | Phase III 2024 | Phase IV 2025 | Through 2042 | Life of District | Total (Note 1) |
|-----------------------|------------------------------------|--------------------------|--------------------------|-------------------------|--------------------------|-----------------------|--------------------------|
| 1 | Parks & Public Spaces | 5,100,000 | | | | | 5,100,000 |
| 2 | Marina Improvements | 3,300,000 | | | | | 3,300,000 |
| 3 | Shoreline Stabilization | 2,450,000 | | | | | 2,450,000 |
| 4 | Trails and Rive/Boardwalk | 1,500,000 | | | | | 1,500,000 |
| 5 | Surface Parking | 1,000,000 | | | | | 1,000,000 |
| 6 | Acquisition/Demolition | 1,500,000 | | | | | 1,500,000 |
| 7 | Sanitary Sewer System Improvements | | 680,000 | 295,000 | | | 975,000 |
| 8 | Water System Improvements | | 1,465,000 | 920,000 | | | 2,385,000 |
| 9 | Stormwater Improvements | | 1,835,000 | 400,000 | | | 2,235,000 |
| 10 | Streets, including ROW & signals | | 6,450,000 | 2,550,000 | | | 9,000,000 |
| 11 | Development Incentives | | | | 20,000,000 | | 20,000,000 |
| 12 | Administration | | | | | 450,000 | 450,000 |
| Total Projects | | <u>14,850,000</u> | <u>10,430,000</u> | <u>4,165,000</u> | <u>20,000,000</u> | <u>450,000</u> | <u>49,895,000</u> |

Notes:

Note 1 Project costs are estimates and are subject to modification

Note 2 These costs supplement, and do not restate or revise the costs set forth in the original plan creating the district

SECTION 8:
Economic Feasibility Study, Description of the Methods of Financing Estimated Project Costs and the Time When Related Costs or Monetary Obligations are to be Incurred

This Section includes an updated forecast of the valuation increases expected within the District, the associated tax increment collections, a summary of how remaining Project Costs would be financed, and a projected cash flow demonstrating that the District remains economically feasible.

Key Assumptions

Project Costs the City plans to make are expected to result in \$160 million in incremental value by 2032. Estimated valuations and timing for construction of the Project are included in **Table 1**. Assuming the City’s current equalized TID Interim tax rate of \$23.88 per thousand of equalized value, and no economic appreciation or depreciation, the Project would generate \$76,765,766 in incremental tax revenue over the 27-year term of the District as shown in **Table 2**.

Table 1 - Development Assumptions

| City of La Crosse, Wisconsin | | | | | | | | | | | | | |
|------------------------------|---------|-----------|------------|-------------|------------|----------------|-------------------|-----------|------------|-----------|-----------|--------------|-------------------|
| Tax Increment District # 18 | | | | | | | | | | | | | |
| Development Assumptions | | | | | | | | | | | | | |
| Construction Year | Actual | Retail | Office | Multifamily | Townhomes | Senior Housing | Residential Tower | Mixed Use | Commercial | Other | Hotel | Annual Total | Construction Year |
| 1 2020 | 616,600 | | | | | | | | | | | 616,600 | 2020 1 |
| 2 2021 | 0 | | | | | | | | | | | 0 | 2021 2 |
| 3 2022 | | | | | | | | | | | | 0 | 2022 3 |
| 4 2023 | | | | | | | | | | | | 0 | 2023 4 |
| 5 2024 | | | | | | | | | | | | 0 | 2024 5 |
| 6 2025 | | 1,400,000 | 6,760,000 | 15,778,750 | 5,880,000 | | | | 1,700,000 | | | 31,518,750 | 2025 6 |
| 7 2026 | | 1,400,000 | 6,760,000 | | 2,940,000 | 7,905,000 | 19,140,000 | 9,425,000 | 1,700,000 | | 7,610,000 | 56,880,000 | 2026 7 |
| 8 2027 | | | | 15,778,750 | 2,940,000 | | | | | 2,200,000 | | 22,518,750 | 2027 8 |
| 9 2028 | | 1,400,000 | 6,760,000 | | | | 7,975,000 | | | | | 16,135,000 | 2028 9 |
| 10 2029 | | 1,400,000 | | 15,778,750 | | | | | | | | 17,178,750 | 2029 10 |
| 11 2030 | | | | | | 7,889,375 | | | | | | 7,889,375 | 2030 11 |
| 12 2031 | | | | | | 7,889,375 | | | | | | 7,889,375 | 2031 12 |
| 13 2032 | | | | | | | | | | | | 0 | 2032 13 |
| 14 2033 | | | | | | | | | | | | 0 | 2033 14 |
| 15 2034 | | | | | | | | | | | | 0 | 2034 15 |
| 16 2035 | | | | | | | | | | | | 0 | 2035 16 |
| 17 2036 | | | | | | | | | | | | 0 | 2036 17 |
| 18 2037 | | | | | | | | | | | | 0 | 2037 18 |
| 19 2038 | | | | | | | | | | | | 0 | 2038 19 |
| 20 2039 | | | | | | | | | | | | 0 | 2039 20 |
| 21 2040 | | | | | | | | | | | | 0 | 2040 21 |
| 22 2041 | | | | | | | | | | | | 0 | 2041 22 |
| 23 2042 | | | | | | | | | | | | 0 | 2042 23 |
| 24 2043 | | | | | | | | | | | | 0 | 2043 24 |
| 25 2044 | | | | | | | | | | | | 0 | 2044 25 |
| 26 2045 | | | | | | | | | | | | 0 | 2045 26 |
| 27 2046 | | | | | | | | | | | | 0 | 2046 27 |
| Totals | 616,600 | 5,600,000 | 20,280,000 | 63,115,000 | 11,760,000 | 7,905,000 | 27,115,000 | 9,425,000 | 5,000,000 | 2,200,000 | 7,610,000 | 160,626,600 | |

Notes:

Table 2 – Tax Increment Projection Worksheet

| City of La Crosse, Wisconsin | | | | | | | | | | |
|------------------------------------|---------------|----------|--------------------------|--|---------|--|---------------------|--|--|--|
| Tax Increment District # 18 | | | | | | | | | | |
| Tax Increment Projection Worksheet | | | | | | | | | | |
| Type of District | Blighted Area | | Base Value | | 0 | | | | | |
| District Creation Date | July 9, 2020 | | Appreciation Factor | | 0.00% | | Apply to Base Value | | | |
| Valuation Date | Jan 1, | 2020 | Base Tax Rate | | \$23.88 | | | | | |
| Max Life (Years) | 27 | | Rate Adjustment Factor | | | | | | | |
| Expenditure Period/Termination | 22 | 7/9/2042 | Tax Exempt Discount Rate | | 4.50% | | | | | |
| Revenue Periods/Final Year | 27 | 2048 | Taxable Discount Rate | | 6.00% | | | | | |
| Extension Eligibility/Years | Yes | 3 | | | | | | | | |
| Eligible Recipient District | Yes | | | | | | | | | |

| Construction Year | Value Added | Valuation Year | Inflation Increment | Total Increment | Revenue Year | Tax Rate | Tax Increment | Tax Exempt | | |
|-------------------|--------------------|----------------|---------------------|-----------------|----------------------------------|-------------------|---------------|-----------------|-------------------------|------------|
| | | | | | | | | NPV Calculation | Taxable NPV Calculation | |
| 1 | 2020 | 616,600 | 2021 | 0 | 616,600 | 2022 | \$23.88 | 14,723 | 12,901 | 12,361 |
| 2 | 2021 | 0 | 2022 | 0 | 0 | 2023 | \$23.88 | 0 | 12,901 | 12,361 |
| 3 | 2022 | 0 | 2023 | 0 | 0 | 2024 | \$23.88 | 0 | 12,901 | 12,361 |
| 4 | 2023 | 0 | 2024 | 0 | 0 | 2025 | \$23.88 | 0 | 12,901 | 12,361 |
| 5 | 2024 | 0 | 2025 | 0 | 0 | 2026 | \$23.88 | 0 | 12,901 | 12,361 |
| 6 | 2025 | 31,518,750 | 2026 | 0 | 31,518,750 | 2027 | \$23.88 | 752,581 | 542,105 | 484,540 |
| 7 | 2026 | 56,880,000 | 2027 | 0 | 88,398,750 | 2028 | \$23.88 | 2,110,720 | 1,962,418 | 1,733,872 |
| 8 | 2027 | 22,518,750 | 2028 | 0 | 110,917,500 | 2029 | \$23.88 | 2,648,406 | 3,667,800 | 3,212,728 |
| 9 | 2028 | 16,135,000 | 2029 | 0 | 127,052,500 | 2030 | \$23.88 | 3,033,665 | 5,537,141 | 4,810,825 |
| 10 | 2029 | 17,178,750 | 2030 | 0 | 144,231,250 | 2031 | \$23.88 | 3,443,847 | 7,567,853 | 6,522,311 |
| 11 | 2030 | 7,889,375 | 2031 | 0 | 152,120,625 | 2032 | \$23.88 | 3,632,223 | 9,617,413 | 8,225,239 |
| 12 | 2031 | 7,889,375 | 2032 | 0 | 160,010,000 | 2033 | \$23.88 | 3,820,600 | 11,680,434 | 9,915,095 |
| 13 | 2032 | 0 | 2033 | 0 | 160,010,000 | 2034 | \$23.88 | 3,820,600 | 13,654,616 | 11,509,297 |
| 14 | 2033 | 0 | 2034 | 0 | 160,010,000 | 2035 | \$23.88 | 3,820,600 | 15,543,785 | 13,013,263 |
| 15 | 2034 | 0 | 2035 | 0 | 160,010,000 | 2036 | \$23.88 | 3,820,600 | 17,351,603 | 14,432,097 |
| 16 | 2035 | 0 | 2036 | 0 | 160,010,000 | 2037 | \$23.88 | 3,820,600 | 19,081,572 | 15,770,621 |
| 17 | 2036 | 0 | 2037 | 0 | 160,010,000 | 2038 | \$23.88 | 3,820,600 | 20,737,045 | 17,033,379 |
| 18 | 2037 | 0 | 2038 | 0 | 160,010,000 | 2039 | \$23.88 | 3,820,600 | 22,321,230 | 18,224,660 |
| 19 | 2038 | 0 | 2039 | 0 | 160,010,000 | 2040 | \$23.88 | 3,820,600 | 23,837,196 | 19,348,510 |
| 20 | 2039 | 0 | 2040 | 0 | 160,010,000 | 2041 | \$23.88 | 3,820,600 | 25,287,881 | 20,408,746 |
| 21 | 2040 | 0 | 2041 | 0 | 160,010,000 | 2042 | \$23.88 | 3,820,600 | 27,876,521 | 22,693,507 |
| 22 | 2041 | 0 | 2042 | 0 | 160,010,000 | 2043 | \$23.88 | 3,820,600 | 29,264,736 | 23,693,730 |
| 23 | 2042 | 0 | 2043 | 0 | 160,010,000 | 2044 | \$23.88 | 3,820,600 | 30,593,172 | 24,637,336 |
| 24 | 2043 | 0 | 2044 | 0 | 160,010,000 | 2045 | \$23.88 | 3,820,600 | 31,864,403 | 25,527,530 |
| 25 | 2044 | 0 | 2045 | 0 | 160,010,000 | 2046 | \$23.88 | 3,820,600 | 33,080,891 | 26,367,337 |
| 26 | 2045 | 0 | 2046 | 0 | 160,010,000 | 2047 | \$23.88 | 3,820,600 | 34,244,995 | 27,159,607 |
| 27 | 2046 | 0 | 2047 | 0 | 160,010,000 | 2048 | \$23.88 | 3,820,600 | 35,358,970 | 27,907,031 |
| Totals | 160,626,600 | | 0 | | Future Value of Increment | 76,765,766 | | | | |

Notes:
 Actual results will vary depending on development, inflation of overall tax rates.
 NPV calculations represent estimated amount of funds that could be borrowed (including project cost, capitalized interest and issuance costs).

Financing and Implementation

Table 3 provides a summary of the District’s financing plan. The City and its RDA may use a variety of financing tools to achieve the redevelopment objectives for River Point District. These include but are not limited to the issuance of debt by the City and/or its RDA, receipt of excess tax increment from one or more donor TIDs, advances from other funds, use of positive tax increments on both an annual and cumulative basis, and reimbursement of private development costs through use of cash grants to owners or lessees of property within the District.

Based on the Project Cost expenditures as included within the cash flow exhibit (**Table 4**), the District is projected to accumulate sufficient funds by the year 2044 to pay off all Project cost liabilities and obligations. The projected closure is based on the various assumptions noted in this Plan and will vary dependent on actual Project Costs incurred and the actual amount of tax increments collected.

Table 3 - Financing Plan

| Description | Year | Amount | Structure |
|----------------------------|------|--------------|-------------------------|
| Parks/Public Spaces/Marina | 2024 | \$5,000,000 | G.O. Bonds – Amortizing |
| Phase III Infrastructure | 2024 | \$10,500,000 | RDA Rev – I/O Balloon |
| Phase IV Infrastructure | 2025 | \$4,250,000 | RDA Rev – I/O Balloon |
| Parks/Public Spaces/Marina | 2026 | \$5,000,000 | G.O. Bonds – Amortizing |
| Parks/Public Spaces/Marina | 2027 | \$5,000,000 | G.O. Bonds - Amortizing |

SECTION 9:

Annexed Property

A tax incremental district cannot include annexed territory unless at least three years have elapsed since the annexation, or certain other requirements are met. No territory is being added to the District as part of this Plan Amendment.

SECTION 10:

Estimate of Property to be Devoted to Retail Business

Pursuant to Wis. Stat. § 66.1105(5)(b), the City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period.

SECTION 11:

Proposed Changes of Zoning Ordinances, Master Plan, Map, Building Codes and City Ordinances

Zoning Ordinances

The proposed Plan Amendment is in general conformance with the City's current zoning ordinances. Individual properties may require rezoning prior to or at the time of development.

Master (Comprehensive) Plan and Map

The proposed Plan Amendment is in general conformance with the City's Comprehensive Plan identifying the area as appropriate for redevelopment into a mixed-use area.

Building Codes and Ordinances

Development within the District will be required to conform to State Building Codes and will be subject to the City's permitting and inspection procedures. The proposed Plan Amendment conforms to all relevant State and local ordinances, plans, and codes. No changes to the existing regulations are proposed or needed.

SECTION 12:

Statement of the Proposed Method for the Relocation of any Persons to be Displaced

Should the continued implementation of this Plan require relocation of individuals or business operations, relocations will be handled in compliance with Wis. Stat. Chapter 32 and Wis. Admin. Code ADM 92.

SECTION 13:

How Amendment of the Tax Incremental District Promotes the Orderly Development of the City

This Plan Amendment promotes the orderly development of the City by creating opportunities for mixed use development, rehabilitating and conserving property, eliminating blighted areas, providing necessary public infrastructure improvements, and providing appropriate financial incentives for private development projects. Through use of tax increment financing, the City can attract new investment that results in increased tax base. Development will occur in an orderly fashion in accordance with approved plans so that the Projects will be compatible with adjacent land uses. Development of new uses in the District will add to the tax base and will generate positive secondary impacts in the community such as increased employment and commercial opportunities, and creation of housing suitable to various income classes.

SECTION 14:

List of Estimated Non-Project Costs

Non-project costs are public works projects which only partly benefit the District. Costs incurred that do not benefit the District may not be paid with tax increments. Examples of non-project costs are:

- A public improvement made within the District that also benefits property outside the District. That portion of the total Project Costs allocable to properties outside of the District would be a non-project cost.
- A public improvement made outside the District that only partially benefits property within the District. That portion of the total Project Costs allocable to properties outside of the District would be a non-project cost.
- Projects undertaken within the District as part of the implementation of this Project Plan, the costs of which are paid fully or in part by impact fees, grants, special assessments, or revenues other than tax increments.

No improvements to be made within the District will benefit property outside the District. Furthermore, there will be no improvements made outside the District that will only partially benefit the District. Therefore, the City does not anticipate non-project costs for the District. Should other sources of funding for eligible project costs of the District, the City will use that funding to decrease expenditures within the District.

SECTION 15:
**Legal Opinion Advising Whether the Plan is Complete
and Complies with Wis. Stat. § 66.1105(4)(f)**

SAMPLE

Mayor
City of La Crosse
400 La Crosse St
La Crosse, Wisconsin 54601

RE: Project Plan Amendment for Tax Incremental District No. 18

Dear Mayor:

Wisconsin Statute 66.1105(4)(f) requires that a project plan for a tax incremental financing district include an opinion provided by the City Attorney advising as to whether the plan is complete and complies with Wisconsin Statute 66.1105. As City Attorney for the City of La Crosse, I have been asked to review the above-referenced project plan amendment for compliance with the applicable statutory requirements. Based upon my review, in my opinion, the amended Project Plan for the City of La Crosse Tax Incremental District No. 18 is complete and complies with the provisions of Wisconsin Statute 66.1105.

Sincerely,

City Attorney

SECTION 16:

Calculation of the Share of Projected Tax Increments Estimated to be Paid by the Owners of Property in the Overlying Taxing Jurisdictions

The following projection is provided to meet the requirements of Wis. Stat. § 66.1105(4)(i)4.

| Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlaying district would pay by jurisdiction. | | | | | | | |
|---|-----------|------------------|--------------|------------------------------|-------------------|------------|--------------|
| Statement of Taxes Data Year: | | 2021 | | | | | |
| | | | | | Percentage | | |
| County | | | 12,239,970 | | 11.24% | | |
| Special District | | | | | 0.00% | | |
| Municipality | | | 51,359,279 | | 47.16% | | |
| School District of La Crosse | | | 40,141,396 | | 36.86% | | |
| Technical College | | | 5,156,687 | | 4.74% | | |
| Total | | | 108,897,332 | | | | |
| Revenue Year | County | Special District | Municipality | School District of La Crosse | Technical College | Total | Revenue Year |
| 2022 | 1,655 | 0 | 6,944 | 5,427 | 697 | 14,723 | 2022 |
| 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 2023 |
| 2024 | 0 | 0 | 0 | 0 | 0 | 0 | 2024 |
| 2025 | 0 | 0 | 0 | 0 | 0 | 0 | 2025 |
| 2026 | 0 | 0 | 0 | 0 | 0 | 0 | 2026 |
| 2027 | 84,590 | 0 | 354,940 | 277,414 | 35,637 | 752,581 | 2027 |
| 2028 | 237,243 | 0 | 995,479 | 778,047 | 99,950 | 2,110,720 | 2028 |
| 2029 | 297,679 | 0 | 1,249,068 | 976,247 | 125,412 | 2,648,406 | 2029 |
| 2030 | 340,981 | 0 | 1,430,768 | 1,118,260 | 143,655 | 3,033,665 | 2030 |
| 2031 | 387,086 | 0 | 1,624,222 | 1,269,460 | 163,079 | 3,443,847 | 2031 |
| 2032 | 408,259 | 0 | 1,713,067 | 1,338,899 | 171,999 | 3,632,223 | 2032 |
| 2033 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2033 |
| 2034 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2034 |
| 2035 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2035 |
| 2036 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2036 |
| 2037 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2037 |
| 2038 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2038 |
| 2039 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2039 |
| 2040 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2040 |
| 2041 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2041 |
| 2042 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2042 |
| 2043 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2043 |
| 2044 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2044 |
| 2045 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2045 |
| 2046 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2046 |
| 2047 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2047 |
| 2048 | 429,432 | 0 | 1,801,911 | 1,408,338 | 180,919 | 3,820,600 | 2048 |
| | 8,628,409 | 0 | 36,205,060 | 28,297,158 | 3,635,140 | 76,765,766 | |

Notes:
The projection shown above is provided to meet the requirements of Wisconsin Statute 66.1105(4)(i)4.

Agenda Item 22-1232 (Julie Emslie)

Resolution Approving an Amendment to the Project Plan for Tax Incremental District No. 18.

General Location

River Point District, overlapping TID 12

Background Information

The proposed amendment will incorporate anticipated and updated costs for the development of River Point District infrastructure, developer incentives, and public parks, grounds, and recreational opportunities.

Recommendation of Other Boards and Commissions

To be reviewed by the Joint Review Board at 2pm on 10/3/22.

Consistency with Adopted Comprehensive Plan

The Comprehensive Plan promotes the prudent use of Tax Incremental Financing Districts.

Staff Recommendation

Planning staff recommends approval.

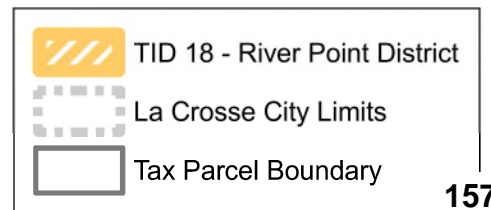
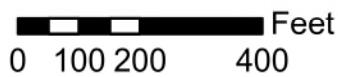
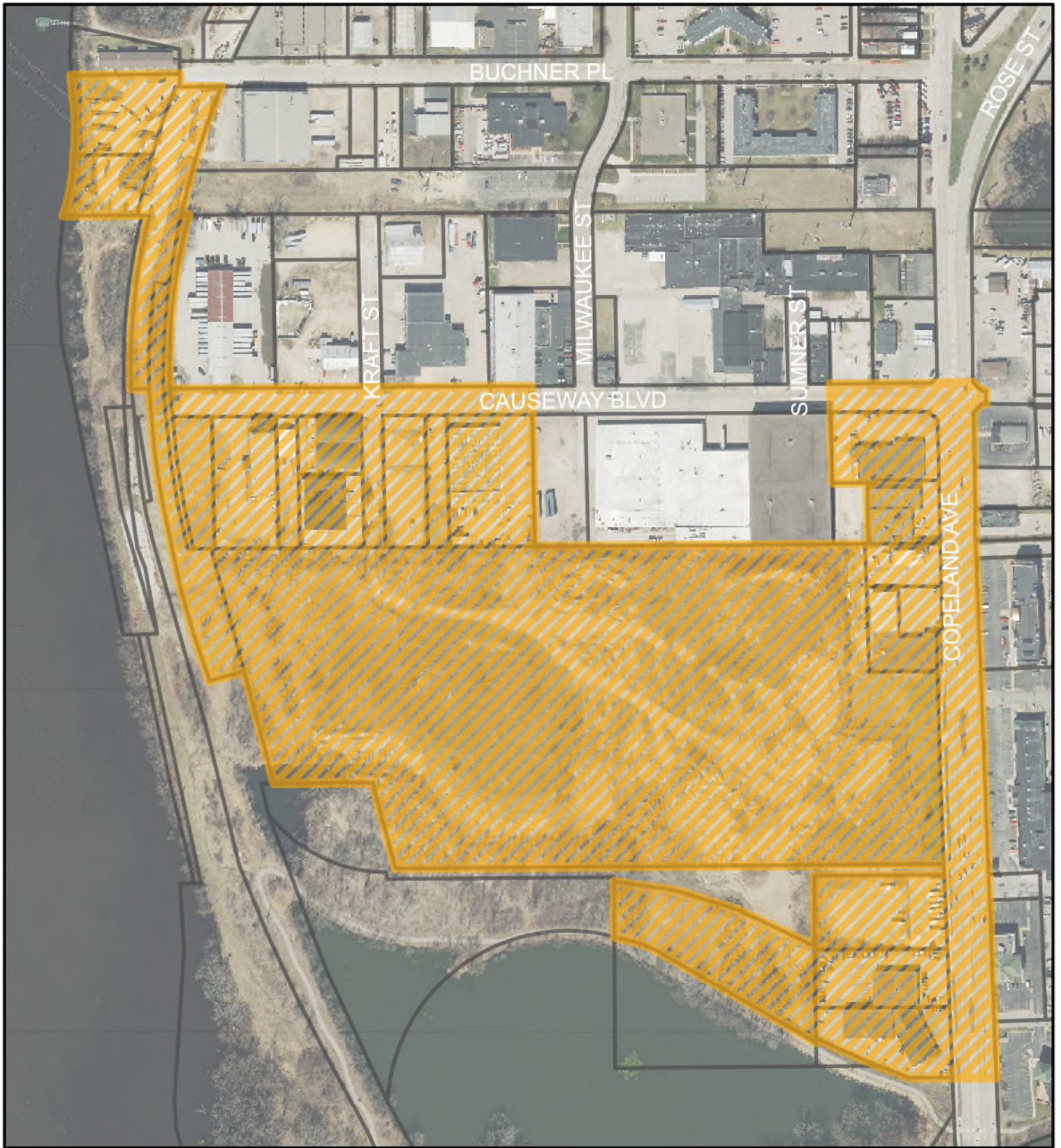
Routing

J&A 11.1.22

Council 11.10.22

JRB for final approval between Nov 22-Dec 31, 2022. A specific date has yet to be selected.

Tax Increment District No. 18 - La Crosse, Wisconsin



22-1232

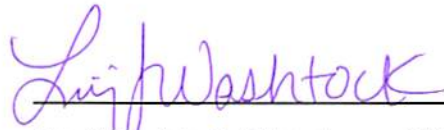
**CERTIFIED COPY OF RESOLUTION ADOPTED AT A
REGULAR MEETING OF THE CITY PLAN COMMISSION
OF THE CITY OF LA CROSSE, WISCONSIN**

STATE OF WISCONSIN)
) ss.
County of La Crosse, City of La Crosse)

I **HEREBY CERTIFY** that I am the duly appointed, qualified secretary of the City Plan Commission of the City of La Crosse and State of Wisconsin; that the following is a true and correct copy of a Resolution adopted at the regular meeting of the City Plan Commission of the City of La Crosse, State of Wisconsin, held on the third day of October, 2022 at four o'clock, p.m., in the Council Chambers at La Crosse City Hall, 400 La Crosse Street, in said City; and that the same has been duly recorded in the minutes of said Commission and has never been rescinded or revoked.

BE IT RESOLVED: Resolution Approving an Amendment to the Project Plan for Tax Incremental District No. 18 be **APPROVED**.

IN WITNESS WHEREOF, I have hereunto signed my name at La Crosse, Wisconsin, this third day of October, 2022.



Linzi Washtock, Planning and Development Assistant
Recording Secretary, City Plan Commission
City of La Crosse, Wisconsin



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1251

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Report

CITY OF LA CROSSE, WISCONSIN

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS'
REPORT**

DECEMBER 31, 2021

CITY OF LA CROSSE, WISCONSIN

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DECEMBER 31, 2021

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CITY OF LA CROSSE, WISCONSIN

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INDEPENDENT AUDITORS' REPORT

To the Common Council
City of La Crosse, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of La Crosse, Wisconsin, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City of La Crosse's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of La Crosse, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of La Crosse and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City of La Crosse's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of La Crosse's ability to continue as a going concern for one year after the date that the financial statements are issued or when applicable, one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of La Crosse's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of La Crosse's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, OPEB Healthcare schedules, Wisconsin Retirement System pension schedules, and Wisconsin Retirement System Local Retiree Life Insurance Fund schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of La Crosse's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2022 on our consideration of the City of La Crosse's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of La Crosse's internal control over financial reporting and compliance.

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
September 20, 2022

CITY OF LA CROSSE, WISCONSIN
MANAGEMENT'S DISCUSSION & ANALYSIS



The City of La Crosse, Wisconsin - Management's Discussion and Analysis for the year ended December 31, 2021

As management of the City of La Crosse, Wisconsin we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City of La Crosse for the fiscal year ended December 31, 2021. We encourage the reader to consider the information presented here in conjunction with additional information that we have furnished in the City's basic financial statements, which follow this narrative.

The Financial Highlights

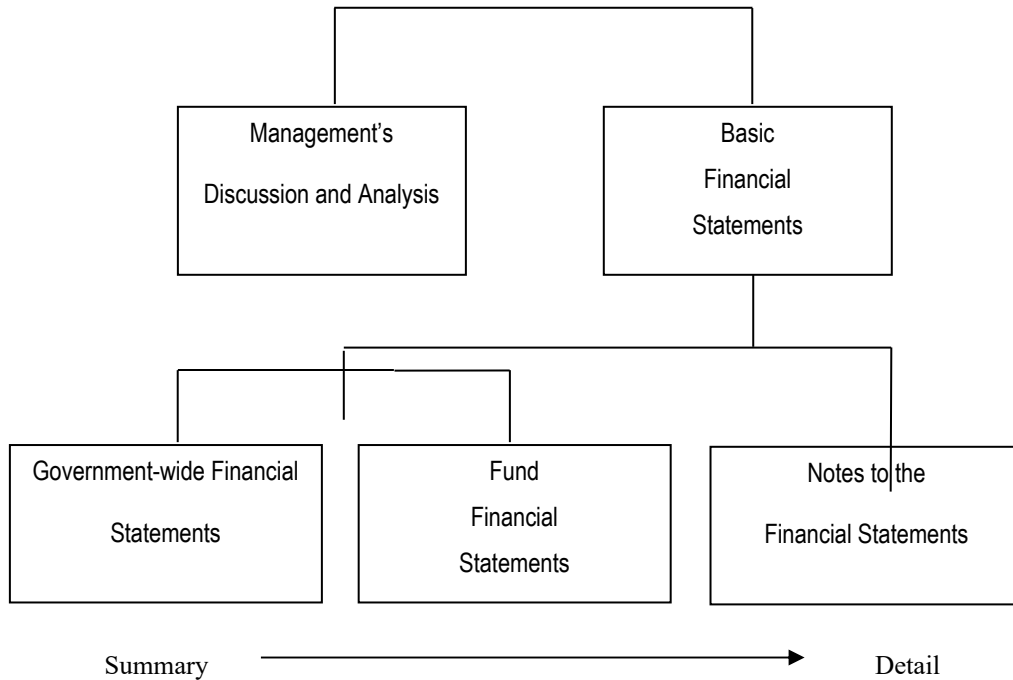
When revenues exceed expenses, the result is an increase in net position. When expenses exceed revenues, the result is a decrease in net position. This relationship between revenues and expenses can be considered the City's operating results. The City's net position as measured in the Statement of Net Position is one measure of the City's financial position, or financial health. Over time, increases or decreases in the City's net position, as measured in the Statement of Activities are one indicator of whether the City's financial health is improving or deteriorating. However, the City's goal is to provide services that improve the quality of life for our residents, not to generate profits as companies do. For this reason, you will need to consider many other non-financial factors, such as the condition of our roads, the traffic and business generated by having a City owned and maintained airport, the revitalized historic downtown area, and the overall quality of life in assessing the overall health of our City.

- The assets of the City of La Crosse exceeded its liabilities as of December 31, 2021 by \$484,224,237 (net position).
- The City of La Crosse's total net position of Governmental Funds and Proprietary Funds increased by \$34,303,289.
- As of December 31, 2021, the City of La Crosse's governmental funds reported combined ending fund balances of \$93,126,467 a decrease of \$452,867 in comparison with the prior year. As of December 31, 2021, the unassigned fund balance for the general fund was \$16,068,733 or approximately 28.67% of total general fund expenditures.
- The City of La Crosse's total general obligation debt increased by \$8,969,906 or 7.25% during 2021. This increase is attributable to the planning and financing of future capital improvement projects. The City funded \$19,930,000 in capital improvement projects and new equipment purchases as listed in the City's five-year Capital Improvement Budget and through approved Council resolutions utilizing new borrowed funds. Those projects included various street, streetscaping, alley, bridge, civic center, fire, library, park, storm sewer, transit, airport, and water projects.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of La Crosse, Wisconsin's basic financial statements. These basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). This report also contains other supplementary information in addition to the basic financial statements themselves that will enhance the reader's understanding of the financial condition of the City of La Crosse, Wisconsin.

Required Components of the Annual Financial Report
Figure 1



Basic Financial Statements

The first two statements in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the City's financial status.

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the City's government. These statements provide more detail than the government-wide statements. There are three parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the proprietary fund statements; and 3) the fiduciary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the City's individual funds in the form of combining statements. Budgetary information can be found in this part of the statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of La Crosse's finances, in a manner similar to a private-sector business. The government-wide statements provide short and long-term information about the City's financial status as a whole.

The two government-wide statements report the City's net position and how it has changed. Net position is the difference between the City's total assets and total liabilities. Measuring net position is one way to gauge the City's financial condition.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation and sick leave).

Both of the government-wide financial statements distinguish functions of the City of La Crosse that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The government activities of the City of La Crosse include general government, public safety, public works, health and human services, culture, recreation and leisure, and conservation and development. The business-type activities of the City of La Crosse include: Airport, Parking, Sanitary Sewer Utility, Sanitary Sewer District, Storm Water Utility, and a Water Utility.

The government-wide financial statements include only the activities of the City of La Crosse, Wisconsin.

Fund Financial Statements

The fund financial statements provide a more detailed look at the City's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of La Crosse, Wisconsin, like all other governmental entities in Wisconsin, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the State of Wisconsin Statutes or the City's budget resolution. All of the funds of the City of La Crosse, Wisconsin can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The City of La Crosse maintains approximately 45 individual governmental funds. Information is presented separately in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, HUD Programs, and the Debt Service Fund, each of which is considered to be a major fund. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City of La Crosse adopts an annual appropriated budget for its general fund as required by State Statute. The budget is a legally adopted document that incorporates input from the citizens of the City, the management of the City, and the decisions of the Mayor and Council about which services to provide and how to pay for them. It also authorizes the City to obtain funds from identified sources to finance these current period activities. The budgetary comparison schedule provided for the General Fund demonstrates how well the City complied with the budget resolution and whether or not the City succeeded in providing the services as planned when the budget was adopted. The statement shows four columns: 1) the original budget as adopted by the Common Council; 2) the final budget as amended by the Common Council; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the variance between the final budget and the actual revenues and expenditures.

Proprietary Funds

The City of La Crosse maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of La Crosse uses enterprise funds to account for its Airport, Parking, Sanitary Sewer Utility, Sanitary Sewer District, Stormwater Utility, and Water Utility. These funds are the same as those functions shown in the business-type activities in the Statement of Net Assets and the Statement of Activities. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City of La Crosse's various functions. The City of La Crosse uses internal service funds to account for its Liability Self-Insurance program, its Worker's Comp Self-Insurance program, its Stockroom, its Employee's Health Self-Insurance program, and its Health Care Cost Containment program. Because these services predominately benefit government rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Airport, Parking Utility, Sanitary Sewer Utility, Sanitary Sewer District, Storm Water Utility, and Water Utility, which are considered to be major funds of the City of La Crosse. Conversely, the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of La Crosse's programs. The agency funds maintained by the City are primarily the tax collection fund which records the tax roll and tax collections for other taxing jurisdictions and various other trust funds. The accounting used for fiduciary funds is much like that used for governmental funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the City of La Crosse, Wisconsin. Required supplementary information can be found following the notes to the financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as one of the useful indicators of a government's financial condition. The assets of the City of La Crosse exceeded liabilities by \$484,224,237 as of December 31, 2021. The City's net position increased by \$34,303,289 for the fiscal year ended December 31, 2021. However, the largest portion of the City's net position (83.27%) reflects the City's investment in capital assets (e.g. land, land improvements, buildings, and equipment); less any related debt still outstanding that was issued to acquire those items. The City of La Crosse uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of La Crosse's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

The City of La Crosse, Wisconsin's Net Position
(in thousands of dollars)

| ASSETS | Governmental Activities | | Business-Type Activities | | Total | |
|--|-------------------------|------------------|--------------------------|------------------|-------------------|------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Assets, net of Capital Assets | \$ 217,735 | \$195,513 | \$ 94,764 | \$ 32,342 | \$ 312,499 | \$227,855 |
| Capital Assets not Depreciated | 102,313 | 82,610 | 55,013 | 45,230 | 157,326 | 127,840 |
| Capital Assets, net of Depreciation | 210,923 | 197,496 | 157,712 | 155,211 | 368,635 | 352,707 |
| TOTAL ASSETS | \$ 530,971 | \$475,619 | \$307,489 | \$232,783 | \$ 838,460 | \$708,402 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| Wisconsin Retirement System Pension | 34,418 | 26,020 | 3,016 | 2,349 | 37,434 | 28,369 |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$ 565,389 | \$501,639 | \$310,505 | \$235,132 | \$ 875,894 | \$736,771 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET | | | | | | |
| LIABILITIES | | | | | | |
| TOTAL LIABILITIES | \$ 184,987 | \$158,905 | \$ 97,870 | \$ 29,931 | \$ 282,857 | \$188,836 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable Revenue-Tax Roll | \$ 51,541 | \$ 48,718 | \$ 144 | \$ 140 | \$ 51,685 | \$ 48,858 |
| Wisconsin Retirement System Pension/OPEB | 52,375 | 44,793 | 4,753 | 4,363 | 57,128 | 49,156 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | \$ 103,916 | \$ 93,511 | \$ 4,897 | \$ 4,503 | \$ 108,813 | \$ 98,014 |
| NET POSITION | | | | | | |
| Net Investment in Capital Assets | \$ 217,824 | \$187,163 | \$185,387 | \$178,523 | \$ 403,211 | \$365,686 |
| Restricted For: | | | | | | |
| Special Revenue | 606 | - | - | - | 606 | - |
| Debt Service | 16,269 | 20,891 | - | - | 16,269 | 20,891 |
| Capital Projects | 41,012 | 45,058 | 2,948 | 1,648 | 43,960 | 46,706 |
| Other Activities | 17,897 | 9,140 | 1,432 | 725 | 19,329 | 9,865 |
| Unrestricted | (17,122) | (13,029) | 17,971 | 19,801 | 849 | 6,772 |
| TOTAL NET POSITION | \$ 276,486 | \$249,223 | \$207,738 | \$200,697 | \$ 484,224 | \$449,920 |

An additional portion of the City's net position of \$80,164,910 (16.55%) represents resources that are subject to external restrictions on how they may be used.

The City's total net position increased \$34,303,289 during the year. This increase was comprised of an increase in business type activities of \$7,040,670 and an increase in the governmental type activities of \$27,262,619 during the year. This change is generally due to the application of GASB Statement 75, Other post-employment benefits and the increased investment in capital assets.

Governmental Activities

Governmental activities increased the City of La Crosse's net position by \$27,262,619. Key elements of this increase are:

- Revenues began to recover in 2021 versus 2020 coming out of the pandemic. Grants and contributions increased over \$4,000,000 and accounted for half of the growth in revenue from 2021 versus 2020. There was also an increase in Charges for Service revenue of over \$2,000,000 and an increase in tax revenue of over \$3,500,000. Tax Increment Financing Capital Funds increased in net position by \$20,000,000 due to increased investment in capital assets. This combined with minimal increase of expenditures from 2021 versus 2020 of \$2,200,000 comprises the majority of the increase to net position.
- Departments were required to keep 2021 budgets at 2020 levels unless increases were justified and approved by the Council and many were asked to cut their budgets. The overall budgeted operating expenditures in 2021 decreased by over \$1,200,000 in various departments, mostly due to a reduction in staff.
- Actual expenditures for 2021 increased over \$2,000,000 compared to 2020. This was still over \$7,800,000 below the pre-pandemic spending levels of 2019, while the revenue was over \$9,000,000 higher when compared to 2019.
- Plan design changes, insurance co-pays and a change in health insurance networks have had a positive impact on the City's self-insured health fund and its fund balance which allows for no increase in the funding for internal health insurance premiums even though the national trend continues to rise.

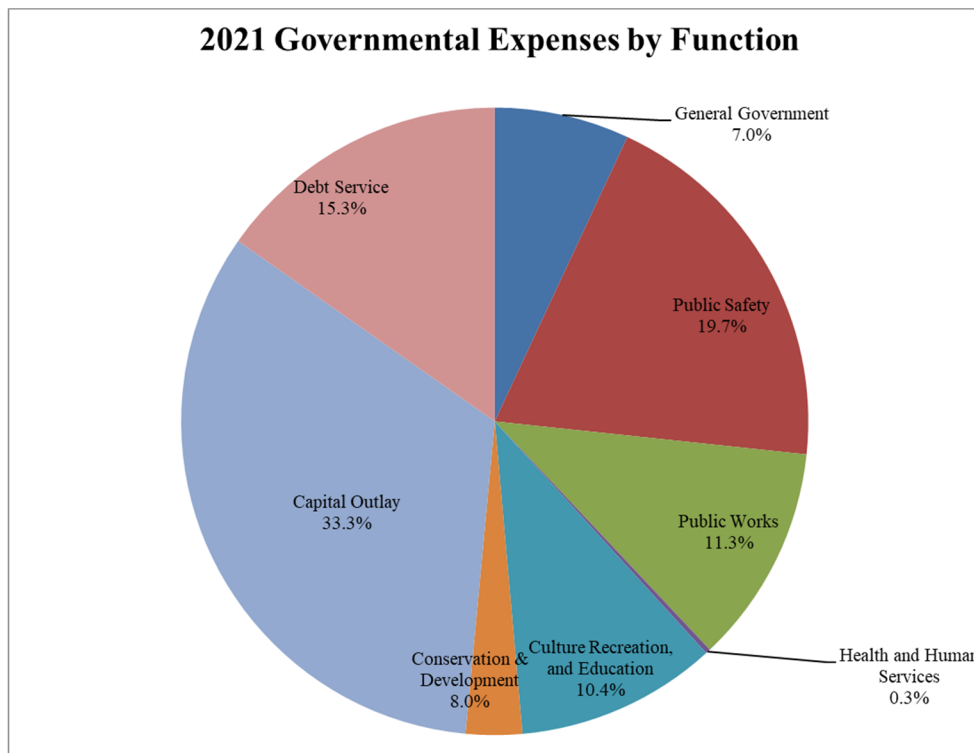
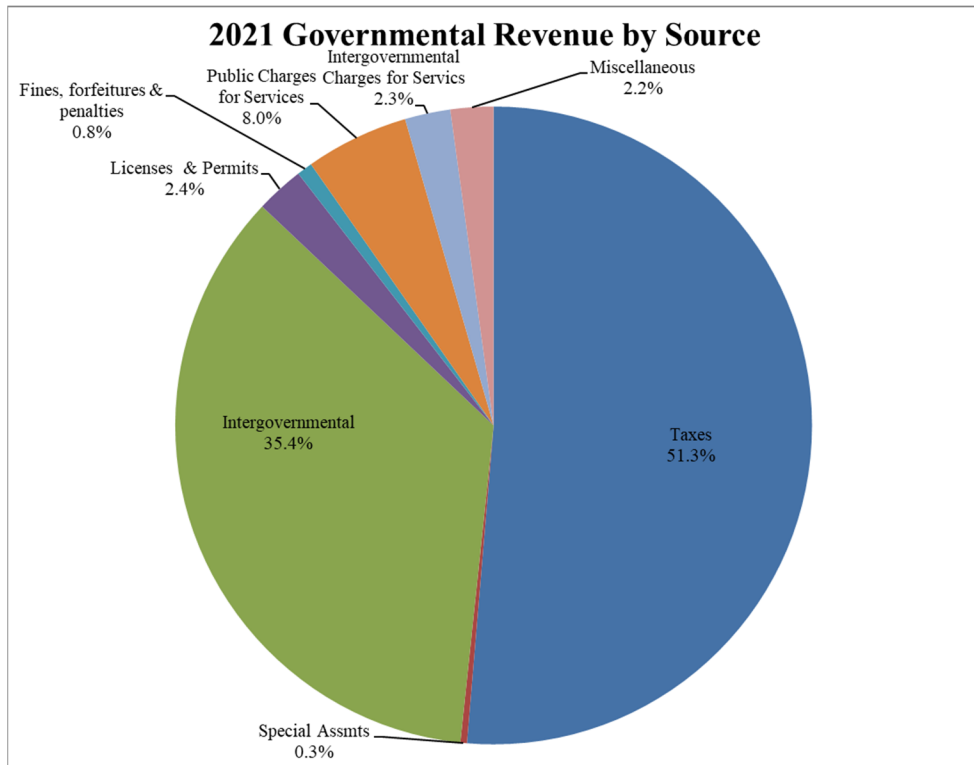
The following table represents the City's summarized operating results and their impact on net assets.

The City of La Crosse, Wisconsin's Changes in Net Position
(in thousands of dollars)

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|-------------------------|--------------------------|--------------------------|-------------------------|-------------------------|--------------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$ 10,702 | \$ 8,611 | \$ 23,809 | \$ 21,750 | \$ 34,511 | \$ 30,361 |
| Grants & Contributions | 23,645 | 19,554 | 2,943 | 5,045 | 26,588 | 24,599 |
| General Revenues: | | | | | | |
| Taxes | 52,805 | 49,202 | - | - | 52,805 | 49,202 |
| State Shared Revenue | 13,773 | 13,696 | - | - | 13,773 | 13,696 |
| Interest and investment income | 456 | 1,902 | 296 | 262 | 752 | 2,164 |
| Miscellaneous | 2,867 | 3,152 | 133 | 112 | 3,000 | 3,264 |
| Total Revenues | <u>\$104,248</u> | <u>\$ 96,117</u> | <u>\$ 27,181</u> | <u>\$ 27,169</u> | <u>\$131,429</u> | <u>\$ 123,286</u> |
| Expenses: | | | | | | |
| General Government | \$ 12,088 | \$ 9,626 | \$ - | \$ - | \$ 12,088 | \$ 9,626 |
| Public Safety | 22,744 | 25,374 | - | - | 22,744 | 25,374 |
| Public Works | 20,762 | 20,653 | - | - | 20,762 | 20,653 |
| Health and Human Services | 190 | 192 | - | - | 190 | 192 |
| Culture, Recreation and Education | 14,767 | 12,911 | - | - | 14,767 | 12,911 |
| Conservation & Development | 3,910 | 3,866 | - | - | 3,910 | 3,866 |
| Principal, Interest & Fiscal Charges | 2,471 | 2,082 | - | - | 2,471 | 2,082 |
| Airport | - | - | 4,147 | 4,344 | 4,147 | 4,344 |
| Parking | - | - | 3,283 | 3,599 | 3,283 | 3,599 |
| Water | - | - | 4,246 | 3,748 | 4,246 | 3,748 |
| Sanitary Sewer | - | - | 7,360 | 6,582 | 7,360 | 6,582 |
| Storm Water | - | - | 1,091 | 1,663 | 1,091 | 1,663 |
| Other Business-type Activities | - | - | 67 | 69 | 67 | 69 |
| Total Expenses | <u>\$ 76,932</u> | <u>\$ 74,704</u> | <u>\$ 20,194</u> | <u>\$ 20,005</u> | <u>\$ 97,126</u> | <u>\$ 94,709</u> |
| Change in Net Position before Transfers | \$ 27,316 | \$ 21,413 | \$ 6,987 | \$ 7,164 | \$ 34,303 | \$ 28,577 |
| Transfers | <u>(53)</u> | <u>159</u> | <u>53</u> | <u>(159)</u> | <u>-</u> | <u>-</u> |
| Change in Net Position | \$ 27,263 | \$ 21,572 | \$ 7,040 | \$ 7,005 | \$ 34,303 | \$ 28,577 |
| Net Position, beginning of year | 249,223 | 227,531 | 200,697 | 193,692 | 449,920 | 421,223 |
| Prior Period Adjustment | - | (602) | - | - | - | (602) |
| Equity Transfers | <u>-</u> | <u>722</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>722</u> |
| Net Position, end of year | <u>\$276,486</u> | <u>\$ 249,223</u> | <u>\$207,737</u> | <u>\$200,697</u> | <u>\$484,223</u> | <u>\$ 449,920</u> |

Governmental Activities expenditures were higher for 2021 compared to 2020 by over \$2,000,000, generally due to facilities and programs opening back up throughout the latter part of the year.

The following two charts represent revenues by source and expenses by function for the City's Governmental Activities for 2021.



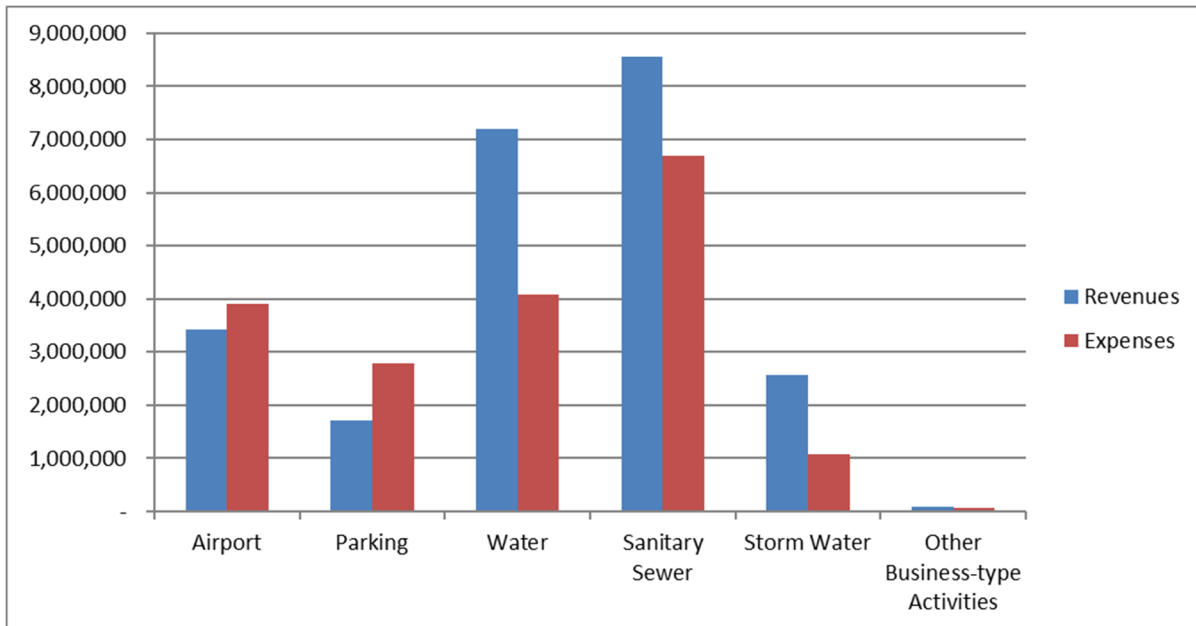
Business-type Activities

Business-type activities increased the City’s net position by \$7,512,260. The major contributing factors to this increase for the business-type activities are as follows:

- An increase in net investment in capital assets due to finalizing several large projects.
- The Water Utility is self-supporting, operating on revenues from the sales of water and from private and public fire protection. The current water rate is designed to provide a 4.0% return on the rate base. The Common Council requires future water rates be reviewed every two years with the next review scheduled to take place in 2023.
- The current Sanitary Sewer Utility and Storm Water Utility rates are designed to meet cash requirements, be consistent with existing rate design structure to maintain equitability between different sizes and classes of customers, fund capital projects, and meet debt coverage requirements.

The following chart represents the operating revenues and expenses for 2021 for the City’s Business-Type Activities.

City of La Crosse, Wisconsin – 2021 Business-Type Activities Expense & Revenue



Financial Analysis of the Governmental Funds

As noted earlier, the City of La Crosse, Wisconsin uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The remaining fund balance is designated as either nonspendable, restricted, or committed to indicate that it is not available for new spending because it has already been committed for other items.

As of December 31, 2021, the City of La Crosse's governmental funds reported combined ending fund balances of \$93,126,467. Of this amount \$19,513,829 is attributable to the General Fund balance and is designated as follows: \$3,445,096 or approximately 17.65% is designated as Nonspendable; \$16,068,733 or approximately 82.35% is designated as Unassigned.

This Unassigned fund balance represents approximately 28.67% of total general fund expenditures for 2021. The total general fund balance increased by \$885,742 in fiscal year 2021. Actual expenditures exceeded final amended budgeted expenditures by approximately (\$228,765) (-0.41%). Actual revenue sources exceeded the final amended budgeted revenues in the general fund by \$763,932 (1.36%)

The actual revenues were higher than budgeted primarily due to:

- The La Crosse Center received multiple unbudgeted grants totaling \$2,370,499 that were recorded in the General Fund
- There was an unbudgeted land sale of \$1,310,537.

The major budget variances in the expenditure category are:

- Public Safety underspent its budget by \$772,273.
- Public Works underspent its budget by \$717,248 due to increased revenue from grants.
- General Government overspent its collective departmental budgets by \$743,654.
- Capital outlay overspent its budget by \$736,288
- Culture, recreation, and education exceeded its collective budget by \$229,018

Proprietary Funds

The City of La Crosse, Wisconsin's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The City of La Crosse, Wisconsin's Net Position

Business-type Funds

(in thousands of dollars)

| | Net Position | | Change in Net Position | |
|-------------------------|--------------|-----------|------------------------|----------|
| | 2021 | 2020 | 2021 | 2020 |
| Airport | \$ 74,200 | \$ 73,149 | \$ 1,051 | \$ 2,931 |
| Parking | 34,833 | 34,982 | (149) | (937) |
| Water Utility | 36,122 | 33,929 | 2,193 | 2,300 |
| Sewer Utility | 40,807 | 39,195 | 1,612 | 1,561 |
| Storm Water Utility | 18,448 | 15,660 | 2,788 | 893 |
| Sanitary Sewer District | 646 | 629 | 17 | 9 |
| Total | \$205,056 | \$197,544 | \$ 7,512 | \$ 6,757 |

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget can be briefly summarized as follows:

- Amendments made to adjust the estimates that are used to prepare the original budget
- Amendments made to recognize new funding amounts from external sources
- Increases in appropriations that became necessary to maintain services

Actual revenues and other sources including transfers in and out were more than budgeted revenues by \$763,932 with a primary driver of that increase driven by unbudgeted land sales of \$1,310,537. Actual expenditures were over expenditure budgets by \$228,765.

Revenues exceeded budgetary estimates and expenditures came in over budget; the City's General Fund "Unassigned" balance increased by \$1,293,520. The City's General Fund-fund balance is 34.81% of 2021 General Fund actual expenditures.

Capital Assets and Debt Administration

Capital Assets

The City of La Crosse's net investment in capital assets for its governmental and business-type activities as of December 31, 2021, is \$403,210,939 (net of accumulated depreciation), an increase of \$37,525,249 (10.26%). This investment in capital assets includes land, buildings, building improvements, improvements other than buildings, machinery & equipment, infrastructure, and construction work in progress. The total increase in the City's investment in capital assets for the current fiscal year consisted of a \$30,660,658 (16.38%) increase for governmental activities and a \$6,864,591 (3.85%) increase for business-type activities.

The following capital improvement projects for 2021 are contained and financed in the City's 2021-2025 five-year Capital Improvement Program budget:

- Airport facility and runway upgrades – approximately \$2,402,000.
- Capital Equipment purchases for various departments - approximately \$4,837,973.
- Various Park projects - approximately \$3,954,000.
- Continuing upgrades to the Sanitary Sewer infrastructure - approximately \$64,081,000. The major project being the upgrade of the waste water treatment plant funding \$62,000,000 of the project to include upgrades of current buildings and construction of new buildings to expand and improve the processes performed by the Sanitary Sewer Utility for state compliance.
- Storm water improvement projects - approximately \$2,133,000.
- Water improvement projects – approximately \$278,000
- Various street and streetscaping improvement projects - approximately \$13,487,838. Major projects include the reconstruction of 5 roads (Airport Rd, Gillette St, Commerce St, Main St, and 20th St S)
- Various Economic Development and Housing projects – approximately \$22,241,930. The major project in economic development is the development of Riverside Point District for \$19.1 Million.
- Various City Facilities Improvement projects – approximately \$6,558,364. Major projects including funding towards the construction of a new fire station and rehab of existing fire station \$3,237,364, Renovation of City Hall Lobby and Chambers \$1,140,00, funding towards a remodel of the Police Department \$1,000,000.

The City of La Crosse, Wisconsin's Capital Assets

(in thousands of dollars)

| | Governmental | | Business-Type | | Total | |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Activities | | Activities | | | |
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Land and Land Improvements | \$ 13,029 | \$ 13,029 | \$ 7,822 | \$ 8,692 | \$ 20,851 | \$ 21,721 |
| Buildings and Improvements | 89,517 | 85,847 | 44,938 | 43,013 | 134,455 | 128,860 |
| Machinery and Equipment | 67,308 | 61,168 | 17,133 | 15,302 | 84,441 | 76,470 |
| Infrastructure/systems | 164,585 | 156,330 | 173,459 | 170,048 | 338,044 | 326,378 |
| Construction in Progress | 89,284 | 69,581 | 51,176 | 40,524 | 140,460 | 110,105 |
| Less: Accumulated Depreciation | (110,487) | (105,850) | (81,803) | (77,138) | (192,290) | (182,988) |
| Total | <u>\$313,236</u> | <u>\$280,105</u> | <u>\$212,725</u> | <u>\$200,441</u> | <u>\$525,961</u> | <u>\$480,546</u> |

Long-term Debt

The City's bond rating is AA by Standard & Poor's. Due to this rating the City is able to borrow at favorable interest rates for capital projects included in its annual capital improvement budget and for other special projects.

At the end of the 2021 fiscal year, the City of La Crosse had total general obligation debt outstanding of \$132,623,685 entirely backed by the full faith and credit of the government. This represents an increase of \$8,969,906 compared to the total general obligation debt outstanding as of the end of fiscal year 2020. This increase is due primarily to scheduled borrowing for equipment and capital projects.

In 2021, the City sold five new debt instruments. Issues A and B were dated November 10, 2021. Issue A was for 15-year Corporate Purpose Bonds for \$12,790,000 at a net interest rate of 1.627%. Issue B was for 10-year Promissory Notes for \$7,685,000 at a net interest rate of 1.112%. Issue C was dated December 23, 2021 and was for 10-year Promissory Notes for \$2,755,000 at a net interest rate of 1.246%. Series A and B funded a portion of the City's \$119,974,105 annual capital improvement program budget and its various projects: Street and Streetscaping projects, Bridge projects, Storm Sewer projects, Fire projects, Water Projects, Library projects, Park projects, and Miscellaneous Tax Incremental Financing projects. In addition to various capital projects and equipment, Series B also refunded two outstanding debt issuances, Debt Series 2010-A and Debt Series 2011-A. Series C was for implementing various energy efficiency improvements at various City facilities. The issues were rated AA by Standard & Poor's.

The fourth issue was a 5-year Note Anticipation Note for \$4,235,000 at a net interest rate of 1.680% dated May 3, 2021. This issue was to fund capital improvement projects within a City Tax Increment Financing (TIF) District.

The fifth debt issue was a 3-year Bond Anticipation Note for \$68,263,000 at a net interest rate of 0.950% dated May 21, 2021. This issue was to fund a new City wastewater treatment plant.

Wisconsin State Statutes limit the amount of general obligation debt a governmental entity may issue up to 5% of its total equalized valuation. The City of La Crosse has adopted a more stringent debt borrowing policy that states that its outstanding debt will not exceed 75% of the 5% State Statute allowable legal debt margin unless authorized by a 2/3 vote of the City Council. In addition, the City will not borrow a larger amount than is retired in the current year unless overridden by a 2/3 vote of the City Council. The current legal debt limitation for the City of La Crosse is \$233,628,745 and its outstanding debt subject to State statutory limit at December 31, 2021 is \$132,623,685 or approximately 56.77% of the statutory limit. After calculating the amounts available in the Debt Service Fund of \$17,269,070 which results in a net margin of indebtedness of \$118,274,130.

State Statutory Debt Limit

| | 2021 | 2020 |
|--|----------------|----------------|
| State Debt Limit (5% of equalized value) | \$ 233,628,745 | \$ 216,570,335 |
| Applicable long-term debt | (132,623,685) | (123,653,779) |
| Amount available in debt service fund | 17,269,070 | 22,290,782 |
| Margin of Indebtness | 118,274,130 | 115,207,338 |

City Policy Debt Limit

| | 2021 | 2020 |
|---------------------------------------|----------------|----------------|
| City Debt Limit (75% of State Limit) | \$ 175,221,559 | \$ 162,427,751 |
| Applicable long-term debt | (132,623,685) | (123,653,779) |
| Amount available in debt service fund | 17,269,070 | 22,290,782 |
| Margin of Indebtness | 59,866,944 | 61,064,754 |

Economic Factors Influencing the City of La Crosse, Wisconsin’s Future

- The 2021 unadjusted unemployment rate for the La Crosse MSA was 3.0% compared to the State average of 3.8% and compared to the National average of 5.3%.
- Inflationary trends in the region are comparable to national indices.
- There were 876 building permits issued in 2021 with a value of \$156,065,859 as compared to 970 building permits issued in 2020 with a value of \$59,001,464 and in 2019 984 permits issued with a value of \$153,038,209.

Requests for Information

This financial report is designed to provide a general overview of the City of La Crosse, Wisconsin’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Director of Finance, 400 La Crosse Street, La Crosse, Wisconsin 54601.

CITY OF LA CROSSE, WISCONSIN
BASIC FINANCIAL STATEMENTS

CITY OF LA CROSSE, WISCONSIN
GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF LA CROSSE, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2021

| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | PRIMARY GOVERNMENT | | | COMPONENT UNIT |
|---|-------------------------|--------------------------|-----------------------|----------------------|
| | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTAL | |
| ASSETS | | | | |
| Cash and investments | \$ 117,752,150 | \$ 80,409,142 | \$ 198,161,292 | \$ 1,070,548 |
| Receivables | | | | |
| Taxes | 52,013,506 | 697,859 | 52,711,365 | - |
| Accounts and other | 4,430,105 | 5,439,985 | 9,870,090 | - |
| Special assessments | 714,285 | 4,528 | 718,813 | - |
| Loans | 10,491,324 | - | 10,491,324 | 444,000 |
| Internal balances | (2,940,504) | 2,940,504 | - | - |
| Due from other governments | 3,160,371 | - | 3,160,371 | - |
| Inventories | 324,838 | 387,652 | 712,490 | - |
| Prepays | 122,270 | 499,958 | 622,228 | - |
| Restricted assets | | | | |
| Cash and investments | 13,769,937 | 2,948,413 | 16,718,350 | - |
| Other assets | - | 3,375 | 3,375 | - |
| Wisconsin Retirement System net pension | 17,896,696 | 1,432,233 | 19,328,929 | - |
| Capital assets (net of accumulated depreciation) | | | | |
| Capital assets not being depreciated | 102,313,100 | 55,012,916 | 157,326,016 | 12,140,762 |
| Capital assets being depreciated | 210,922,857 | 157,712,091 | 368,634,948 | - |
| TOTAL ASSETS | 530,970,935 | 307,488,656 | 838,459,591 | 13,655,310 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Wisconsin Retirement System pension | 29,817,254 | 2,386,206 | 32,203,460 | - |
| Wisconsin Retirement System LRLIF | 2,564,201 | 383,785 | 2,947,986 | - |
| OPEB healthcare | 2,036,280 | 246,527 | 2,282,807 | - |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 34,417,735 | 3,016,518 | 37,434,253 | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$ 565,388,670 | \$ 310,505,174 | \$ 875,893,844 | \$ 13,655,310 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION | | | | |
| LIABILITIES | | | | |
| Accounts payable | \$ 11,925,296 | \$ 4,184,784 | \$ 16,110,080 | \$ - |
| Accrued liabilities | | | | |
| Payroll | 1,232,466 | 160,239 | 1,392,705 | - |
| Interest | 680,251 | 273,985 | 954,236 | - |
| Other | 370,278 | 134 | 370,412 | - |
| Due to other governments | 724,839 | - | 724,839 | - |
| Deposit payable | 299,960 | - | 299,960 | - |
| Unearned revenue - other | 11,127,847 | - | 11,127,847 | - |
| Current portion of long-term obligations | 15,261,523 | 3,183,372 | 18,444,895 | - |
| Noncurrent portion of long-term obligations | 143,364,019 | 90,067,892 | 233,431,911 | 3,000,000 |
| TOTAL LIABILITIES | 184,986,479 | 97,870,406 | 282,856,885 | 3,000,000 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - tax roll | 51,540,638 | 143,701 | 51,684,339 | - |
| Wisconsin Retirement System pension | 39,215,240 | 3,138,307 | 42,353,547 | - |
| Wisconsin Retirement System LRLIF | 733,731 | 110,101 | 843,832 | - |
| OPEB healthcare | 12,426,555 | 1,504,449 | 13,931,004 | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 103,916,164 | 4,896,558 | 108,812,722 | - |
| NET POSITION | | | | |
| Net investment in capital assets | 217,823,794 | 185,387,145 | 403,210,939 | 10,000,000 |
| Restricted for | | | | |
| Special revenue | 606,019 | - | 606,019 | - |
| Debt service | 16,269,070 | - | 16,269,070 | - |
| Capital projects | 41,012,479 | 2,948,413 | 43,960,892 | - |
| Other activities | 17,896,696 | 1,432,233 | 19,328,929 | - |
| Unrestricted | (17,122,031) | 17,970,419 | 848,388 | 655,310 |
| TOTAL NET POSITION | 276,486,027 | 207,738,210 | 484,224,237 | 10,655,310 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION | \$ 565,388,670 | \$ 310,505,174 | \$ 875,893,844 | \$ 13,655,310 |

The accompanying notes are an integral part of these statements.

CITY OF LA CROSSE, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2021

| FUNCTIONS/PROGRAMS | EXPENSES | PROGRAM REVENUE | | | NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION | | | COMPONENT UNIT |
|--|----------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|-----------------------|----------------------|
| | | CHARGES FOR SERVICES | OPERATING GRANTS AND CONTRIBUTIONS | CAPITAL GRANTS AND CONTRIBUTIONS | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTALS | |
| PRIMARY GOVERNMENT | | | | | | | | |
| GOVERNMENTAL ACTIVITIES | | | | | | | | |
| General government | \$ 12,087,490 | \$ 2,211,660 | \$ 1,545,386 | \$ - | \$ (8,330,444) | | \$ (8,330,444) | |
| Public safety | 22,744,033 | 1,481,487 | 1,899,284 | 78,173 | (19,285,089) | | (19,285,089) | |
| Public works | 20,762,297 | 1,714,063 | 9,674,346 | - | (9,373,888) | | (9,373,888) | |
| Health and human services | 190,282 | - | - | - | (190,282) | | (190,282) | |
| Culture, recreation and education | 14,767,225 | 4,036,562 | 8,717,765 | 8,462 | (2,004,436) | | (2,004,436) | |
| Conservation and development | 3,909,819 | 1,258,393 | 1,720,859 | - | (930,567) | | (930,567) | |
| Interest and fiscal charges | 2,471,301 | - | - | - | (2,471,301) | | (2,471,301) | |
| TOTAL GOVERNMENTAL ACTIVITIES | 76,932,447 | 10,702,165 | 23,557,640 | 86,635 | (42,586,007) | | (42,586,007) | |
| BUSINESS-TYPE ACTIVITIES | | | | | | | | |
| Airport | 4,147,138 | 3,374,955 | - | 1,701,580 | | \$ 929,397 | 929,397 | |
| Parking | 3,282,211 | 2,024,114 | - | - | | (1,258,097) | (1,258,097) | |
| Water | 4,245,795 | 7,208,056 | - | - | | 2,962,261 | 2,962,261 | |
| Sewer | 7,359,809 | 8,548,786 | - | - | | 1,188,977 | 1,188,977 | |
| Storm | 1,091,105 | 2,569,995 | - | 1,241,560 | | 2,720,450 | 2,720,450 | |
| Sanitary Sewer District | 67,546 | 82,884 | - | - | | 15,338 | 15,338 | |
| TOTAL BUSINESS-TYPE ACTIVITIES | 20,193,604 | 23,808,790 | - | 2,943,140 | | 6,558,326 | 6,558,326 | |
| TOTAL PRIMARY GOVERNMENT | \$ 97,126,051 | \$ 34,510,955 | \$ 23,557,640 | \$ 3,029,775 | (42,586,007) | 6,558,326 | (36,027,681) | |
| COMPONENT UNIT | | | | | | | | |
| Redevelopment Authority | \$ 381,762 | \$ - | \$ - | \$ - | | | | \$ (381,762) |
| GENERAL REVENUE | | | | | | | | |
| Taxes | | | | | | | | |
| Property taxes | | | | | 48,525,472 | - | 48,525,472 | - |
| Other taxes | | | | | 4,279,410 | - | 4,279,410 | - |
| Intergovernmental revenues not restricted to specific programs | | | | | 13,772,964 | - | 13,772,964 | - |
| Interest and investment income | | | | | 456,161 | 296,402 | 752,563 | 9,985 |
| Miscellaneous | | | | | 2,867,454 | 133,107 | 3,000,561 | 23,000 |
| Transfers | | | | | (52,835) | 52,835 | - | - |
| TOTAL GENERAL REVENUE | | | | | 69,848,626 | 482,344 | 70,330,970 | 32,985 |
| CHANGE IN NET POSITION | | | | | 27,262,619 | 7,040,670 | 34,303,289 | (348,777) |
| NET POSITION - BEGINNING OF YEAR | | | | | 249,223,408 | 200,697,540 | 449,920,948 | 11,004,087 |
| NET POSITION - END OF YEAR | | | | | \$ 276,486,027 | \$ 207,738,210 | \$ 484,224,237 | \$ 10,655,310 |

The accompanying notes are an integral part of these statements.

CITY OF LA CROSSE, WISCONSIN
FUND FINANCIAL STATEMENTS

CITY OF LA CROSSE, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

| <u>ASSETS</u> | GENERAL FUND | FEDERAL GRANTS | HUD GRANTS | DEBT SERVICE FUND | BUILDINGS AND LAND CAPITAL PROJECTS | TOTAL NONMAJOR GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|----------------------|----------------------|----------------------|-------------------------|---|--|--------------------------------|
| Cash and investments | \$ 14,336,624 | \$ 13,547,945 | \$ 635,312 | \$ 16,316,085 | \$ 13,431,994 | \$ 48,896,908 | \$ 107,164,868 |
| Receivables | | | | | | | |
| Taxes | 37,223,138 | - | - | - | - | 14,561,475 | 51,784,613 |
| Accounts and other | 1,042,062 | 128,700 | 2,385,084 | 212,432 | - | 347,154 | 4,115,432 |
| Special assessments | - | - | - | - | - | 714,285 | 714,285 |
| Loan | - | - | 7,910,580 | 1,675,000 | - | 905,744 | 10,491,324 |
| Due from other funds | 3,523,772 | - | - | - | - | 737,837 | 4,261,609 |
| Due from other governments | 14,123 | - | 543,300 | - | - | 2,602,948 | 3,160,371 |
| Inventories | 32,545 | - | - | - | - | 170,219 | 202,764 |
| Prepays | 103,180 | - | - | - | - | 6,092 | 109,272 |
| Advances to other funds | 3,004,111 | - | - | 1,000,000 | - | 127,802 | 4,131,913 |
| TOTAL ASSETS | \$ 59,279,555 | \$ 13,676,645 | \$ 11,474,276 | \$ 19,203,517 | \$ 13,431,994 | \$ 69,070,464 | \$ 186,136,451 |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u> | | | | | | | |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ 1,101,113 | \$ 177,376 | \$ 319,182 | \$ 47,015 | \$ 1,504,912 | \$ 2,209,958 | \$ 5,359,556 |
| Accrued expenses | | | | | | | |
| Payroll | 1,125,171 | - | - | - | - | 107,295 | 1,232,466 |
| Other | 82,418 | - | - | - | - | - | 82,418 |
| Due to other funds | - | 2,879,943 | - | - | - | 188,027 | 3,067,970 |
| Due to other governments | 5,122 | 2,293 | - | - | - | 717,424 | 724,839 |
| Deposit payable | 234,770 | - | 3,490 | - | - | 61,700 | 299,960 |
| Unearned revenue - other | 308,227 | 10,695,908 | 10,295,585 | 1,887,432 | 21,924 | 1,424,003 | 24,633,079 |
| Advances from other funds | - | - | 250,000 | - | - | 5,105,005 | 5,355,005 |
| TOTAL LIABILITIES | 2,856,821 | 13,755,520 | 10,868,257 | 1,934,447 | 1,526,836 | 9,813,412 | 40,755,293 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable revenue - tax roll | 36,908,905 | - | - | - | - | 14,631,733 | 51,540,638 |
| Unavailable revenue - special assessments | - | - | - | - | - | 714,053 | 714,053 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 36,908,905 | - | - | - | - | 15,345,786 | 52,254,691 |
| FUND BALANCES | | | | | | | |
| Nonspendable | 3,445,096 | - | - | 1,000,000 | - | 304,113 | 4,749,209 |
| Restricted | - | - | 606,019 | 16,269,070 | 11,905,158 | 29,107,321 | 57,887,568 |
| Committed | - | - | - | - | - | 15,166,138 | 15,166,138 |
| Unassigned | 16,068,733 | (78,875) | - | - | - | (666,306) | 15,323,552 |
| TOTAL FUND BALANCES | 19,513,829 | (78,875) | 606,019 | 17,269,070 | 11,905,158 | 43,911,266 | 93,126,467 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 59,279,555 | \$ 13,676,645 | \$ 11,474,276 | \$ 19,203,517 | \$ 13,431,994 | \$ 69,070,464 | \$ 186,136,451 |

The accompanying notes are an integral part of these statements.

CITY OF LA CROSSE, WISCONSIN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

| | | |
|--|----------------------|------------------------------|
| Fund balances - total governmental funds | | \$ 93,126,467 |
| <i>Amounts reported for governmental activities in the statement of net position are different because:</i> | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position are: | | |
| Governmental capital asset | \$ 423,722,961 | |
| Governmental accumulated depreciation | <u>(110,487,004)</u> | 313,235,957 |
| Some revenues are unearned in the funds because they are not available to pay current period's expenditures: | | |
| Special assessments to be collected after year end | | 14,263,765 |
| Wisconsin Retirement System asset, deferred outflows of resources, and deferred inflows of resources are not current financial resources and are not reported in fund statements. | | 10,329,180 |
| Other post employment benefits deferred outflows of resources and deferred inflows of resources are not current financial resources and are not reported in fund statements. | | (10,390,275) |
| The assets, liabilities and net position of the internal service fund are included with governmental activities on the statement of net position. | | |
| Adjustment to reflect the consolidation to business-type activities | | 15,226,726 |
| Long term liabilities, including bonds and notes payable, are not due in the current period and therefore are not reported in the fund statements. Long term liabilities reported in the statement of net position that are not reported in the funds balance sheet are: | | |
| General obligation debt | \$ (113,476,013) | |
| Premium | (3,470,543) | |
| Accrued interest | (680,251) | |
| Vested employee benefits | (2,159,608) | |
| Wisconsin Retirement System OPEB liability | (5,865,033) | |
| Net OPEB liability | <u>(33,654,345)</u> | (159,305,793) |
| TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES | | <u>\$ 276,486,027</u> |

The accompanying notes are an integral part of these statements.

CITY OF LA CROSSE, WISCONSIN
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021

| | GENERAL FUND | FEDERAL GRANTS | HUD GRANTS | DEBT SERVICE FUND | BUILDINGS AND LAND CAPITAL PROJECTS | TOTAL NONMAJOR GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|--|----------------------|--------------------|-------------------|-------------------------|---|--|--------------------------------|
| REVENUE | | | | | | | |
| Taxes | \$ 36,555,926 | \$ - | \$ - | \$ 1,239,327 | \$ - | \$ 15,009,629 | \$ 52,804,882 |
| Special assessment | - | - | - | - | - | 341,847 | 341,847 |
| Intergovernmental | 18,746,816 | 440,533 | 1,630,648 | - | 5,082,986 | 10,481,024 | 36,382,007 |
| Licenses and permits | 1,697,724 | - | - | - | - | 818,518 | 2,516,242 |
| Fines, forfeits and penalties | 7,616 | - | - | - | - | 798,721 | 806,337 |
| Public charges for services | 685,487 | - | 1,625,281 | - | - | 3,080,900 | 5,391,668 |
| Intergovernmental charges for services | 1,866,383 | - | - | - | - | 507,195 | 2,373,578 |
| Miscellaneous | 580,370 | 13,664 | 60,418 | 161,195 | 135,416 | 1,911,151 | 2,862,214 |
| Change in fair value of investments | (589,598) | - | - | - | - | (31,207) | (620,805) |
| TOTAL REVENUE | <u>59,550,724</u> | <u>454,197</u> | <u>3,316,347</u> | <u>1,400,522</u> | <u>5,218,402</u> | <u>32,917,778</u> | <u>102,857,970</u> |
| EXPENDITURES | | | | | | | |
| Current | | | | | | | |
| General government | 8,290,429 | 196,754 | - | 40,924 | 66,350 | 792,247 | 9,386,704 |
| Public safety | 25,789,168 | 336,137 | - | - | - | 519,866 | 26,645,171 |
| Public works | 9,459,756 | - | - | - | - | 5,789,660 | 15,249,416 |
| Health and human services | 154,427 | - | - | - | - | 190,282 | 344,709 |
| Culture, recreation and education | 11,048,136 | - | - | - | - | 2,950,597 | 13,998,733 |
| Conservation and development | 432,722 | 535 | 2,676,517 | - | - | 806,084 | 3,915,858 |
| Debt service | | | | | | | |
| Principal | - | - | - | 17,794,168 | - | 171,590 | 17,965,758 |
| Interest | - | - | - | 2,333,229 | - | 33,548 | 2,366,777 |
| Other | - | - | - | 209,507 | - | 59,500 | 269,007 |
| Capital outlay | 875,788 | - | - | - | 21,852,450 | 22,186,167 | 44,914,405 |
| TOTAL EXPENDITURES | <u>56,050,426</u> | <u>533,426</u> | <u>2,676,517</u> | <u>20,377,828</u> | <u>21,918,800</u> | <u>33,499,541</u> | <u>135,056,538</u> |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | <u>3,500,298</u> | <u>(79,229)</u> | <u>639,830</u> | <u>(18,977,306)</u> | <u>(16,700,398)</u> | <u>(581,763)</u> | <u>(32,198,568)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Operating transfers in | 4,332,807 | - | - | 9,298,035 | 177,935 | 8,906,797 | 22,715,574 |
| Operating transfers (out) | (9,072,339) | - | - | - | (3,178,101) | (10,517,969) | (22,768,409) |
| Sale of capital assets | 1,353,949 | - | - | 234,657 | 29,450 | 103,133 | 1,721,189 |
| Issuance of long-term debt | 771,027 | - | - | 3,385,321 | 9,875,817 | 15,007,601 | 29,039,766 |
| Premium on long-term debt | - | - | - | 1,037,581 | - | - | 1,037,581 |
| TOTAL OTHER FINANCING (USES) SOURCES | <u>(2,614,556)</u> | <u>-</u> | <u>-</u> | <u>13,955,594</u> | <u>6,905,101</u> | <u>13,499,562</u> | <u>31,745,701</u> |
| NET CHANGE IN FUND BALANCE | 885,742 | (79,229) | 639,830 | (5,021,712) | (9,795,297) | 12,917,799 | (452,867) |
| FUND BALANCE - BEGINNING OF YEAR | <u>18,628,087</u> | <u>354</u> | <u>(33,811)</u> | <u>22,290,782</u> | <u>21,700,455</u> | <u>30,993,467</u> | <u>93,579,334</u> |
| FUND BALANCE - END OF YEAR | <u>\$ 19,513,829</u> | <u>\$ (78,875)</u> | <u>\$ 606,019</u> | <u>\$ 17,269,070</u> | <u>\$ 11,905,158</u> | <u>\$ 43,911,266</u> | <u>\$ 93,126,467</u> |

The accompanying notes are an integral part of these statements.

CITY OF LA CROSSE, WISCONSIN

CONCILIATION OF STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2021

Net change in fund balances - total governmental funds \$ (452,867)

Amounts reported for governmental activities in the statement of activities are different because:

The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.

| | | |
|--|------------------|------------|
| Capital outlay reported in governmental fund statements | \$ 44,914,405 | |
| Less noncapitalized outlay | (4,373,178) | |
| Depreciation expense reported in the statement of activities | (6,852,942) | |
| Less cost of capital assets disposed | <u>(557,645)</u> | |
| Amount by which capital outlays are greater than depreciation in the current period: | | 33,130,640 |

The proceeds from long-term obligations are reported in the governmental funds as a source of financing. In the statement of net position however, long-term obligations are not reported as a financing source, but rather constitute a long-term liability. (29,039,766)

Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. 236,374
 This year the accrual of these benefits decreased by:

Certain revenues are unavailable in the governmental funds because they are not available to pay current period expenditures. In the statement of activities these are recorded as revenue in the current year: (331,258)

Wisconsin Retirement System pension asset, deferred outflows of resources, and deferred inflows of resources changes: 5,292,409

Wisconsin Retirement System LRLIF deferred outflows of resources, liability, and deferred inflows of resources changes: (774,137)

Other post employment benefits deferred outflows of resources, liability, and deferred inflows of resources changes: 4,981,585

Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.
 The amount of long-term debt principal payments in the current year is: \$ 17,965,758

Governmental funds report the effect of debt discounts and premiums when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities.
 The net effect of these differences in the current year: (784,640)

Net change due to internal services funds incorporated into the statement of activities: \$ (3,344,611)
 Transfers from business-type funds for internal service fund activity: 471,590 (2,873,021)

In governmental funds interest payments and other debt costs on outstanding debt are reported as an expenditure when paid. In the statement of activities it is reported as it accrues.
 The amount of interest and other debt costs paid during the current period \$ 2,236,335
 The amount of interest and other debt costs accrued during the current period (2,324,793)
 Interest paid is less than interest accrued by: (88,458)

Change in net position - governmental activities \$ 27,262,619

The accompanying notes are an integral part of these statements.

CITY OF LA CROSSE, WISCONSIN
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
DECEMBER 31, 2021

| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | BUSINESS-TYPE ACTIVITIES | | | | | | TOTALS | GOVERNMENTAL ACTIVITIES |
|--|--------------------------|----------------------|-----------------------|----------------------|----------------------|----------------------------------|-----------------------|----------------------------|
| | AIRPORT | PARKING | SEWER | WATER | NONMAJOR STORM | NONMAJOR SANITARY DISTRICT | | INTERNAL SERVICE |
| ASSETS | | | | | | | | |
| CURRENT ASSETS | | | | | | | | |
| Cash and investments | \$ 4,479,075 | \$ 2,668,512 | \$ 60,494,742 | \$ 7,483,800 | \$ 4,993,792 | \$ 289,221 | \$ 80,409,142 | \$ 24,342,578 |
| Accounts receivable | | | | | | | | - |
| Customer | 201,698 | 763,219 | 1,525,372 | 1,334,510 | 1,438,988 | 59,444 | 5,323,231 | 314,673 |
| Other | - | 3,015 | 43,022 | 54,811 | 15,906 | - | 116,754 | - |
| Taxes | - | 143,700 | 200,595 | 276,519 | 77,045 | - | 697,859 | - |
| Inventories | 11,604 | - | 6 | 376,042 | - | - | 387,652 | 122,074 |
| Prepays | 497,302 | 401 | 1,014 | 922 | 319 | - | 499,958 | 12,998 |
| Restricted cash | | | | | | | | |
| Cash | 912,426 | - | 1,841,955 | 136,655 | 57,377 | - | 2,948,413 | 14,641 |
| TOTAL CURRENT ASSETS | 6,102,105 | 3,578,847 | 64,106,706 | 9,663,259 | 6,583,427 | 348,665 | 90,383,009 | 24,806,964 |
| NONCURRENT ASSETS | | | | | | | | |
| Capital assets (net of accumulated depreciation) | | | | | | | | |
| Capital assets not being depreciated | 31,070,367 | 3,774,886 | 15,939,739 | 1,144,157 | 3,083,767 | - | 55,012,916 | - |
| Capital assets being depreciated | 41,067,866 | 41,450,529 | 35,438,216 | 29,916,905 | 9,541,268 | 297,307 | 157,712,091 | - |
| NET CAPITAL ASSETS | 72,138,233 | 45,225,415 | 51,377,955 | 31,061,062 | 12,625,035 | 297,307 | 212,725,007 | - |
| Other assets | | | | | | | | |
| Special assessments receivable | - | - | - | 4,528 | - | - | 4,528 | - |
| Wisconsin Retirement System net pension | 261,722 | 185,458 | 410,703 | 447,940 | 126,410 | - | 1,432,233 | - |
| Other property | - | - | - | 3,375 | - | - | 3,375 | - |
| Advances to other funds | - | 1,000,000 | 20,728 | 202,364 | - | - | 1,223,092 | - |
| TOTAL OTHER ASSETS | 261,722 | 1,185,458 | 431,431 | 658,207 | 126,410 | - | 2,663,228 | - |
| TOTAL NONCURRENT ASSETS | 72,399,955 | 46,410,873 | 51,809,386 | 31,719,269 | 12,751,445 | 297,307 | 215,388,235 | - |
| TOTAL ASSETS | 78,502,060 | 49,989,720 | 115,916,092 | 41,382,528 | 19,334,872 | 645,972 | 305,771,244 | 24,806,964 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | |
| Wisconsin Retirement System pension | 436,048 | 308,987 | 684,262 | 746,302 | 210,607 | - | 2,386,206 | - |
| Wisconsin Retirement System LRLIF | 1,442 | 11,577 | 212,409 | 105,255 | 53,102 | - | 383,785 | - |
| OPEB healthcare | 29,431 | 40,171 | 55,855 | 121,070 | - | - | 246,527 | - |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 466,921 | 360,735 | 952,526 | 972,627 | 263,709 | - | 3,016,518 | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$ 78,968,981 | \$ 50,350,455 | \$ 116,868,618 | \$ 42,355,155 | \$ 19,598,581 | \$ 645,972 | \$ 308,787,762 | \$ 24,806,964 |

(Continued on page 27)

The accompanying notes are an integral part of these statements.

CITY OF LA CROSSE, WISCONSIN
STATEMENT OF NET POSITION - PROPRIETARY FUNDS - Continued
DECEMBER 31, 2021

| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u> | BUSINESS-TYPE ACTIVITIES | | | | | | TOTALS | GOVERNMENTAL ACTIVITIES |
|--|--------------------------|----------------------|-----------------------|----------------------|----------------------|----------------------------------|-----------------------|----------------------------|
| | AIRPORT | PARKING | SEWER | WATER | NONMAJOR STORM | NONMAJOR SANITARY DISTRICT | TOTALS | INTERNAL SERVICE |
| LIABILITIES | | | | | | | | |
| CURRENT LIABILITIES | | | | | | | | |
| Accounts payable | \$ 62,380 | \$ 14,170 | \$ 3,199,737 | \$ 191,661 | \$ 716,836 | \$ - | \$ 4,184,784 | \$ 6,565,740 |
| Accrued liabilities | | | | | | | | - |
| Payroll | 29,640 | 17,431 | 52,213 | 40,717 | 20,238 | - | 160,239 | - |
| Interest | 28,718 | 112,358 | 132,909 | - | - | - | 273,985 | - |
| Other | - | - | - | - | - | 134 | 134 | 287,860 |
| Due to other funds | - | - | - | 964,746 | - | - | 964,746 | - |
| Unearned revenue - other | - | - | - | - | - | - | - | 44,480 |
| Current portion of long-term obligations | 531,150 | 721,045 | 1,548,163 | 383,014 | - | - | 3,183,372 | - |
| TOTAL CURRENT LIABILITIES | <u>651,888</u> | <u>865,004</u> | <u>4,933,022</u> | <u>1,580,138</u> | <u>737,074</u> | <u>134</u> | <u>8,767,260</u> | <u>6,898,080</u> |
| NONCURRENT LIABILITIES | | | | | | | | |
| Long-term obligations | 3,362,916 | 13,854,048 | 69,826,897 | 2,902,573 | 121,459 | - | 90,067,893 | - |
| TOTAL LIABILITIES | <u>4,014,804</u> | <u>14,719,052</u> | <u>74,759,919</u> | <u>4,482,711</u> | <u>858,533</u> | <u>134</u> | <u>98,835,153</u> | <u>6,898,080</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Unavailable revenue - tax roll | - | 143,700 | - | - | - | - | 143,700 | - |
| Wisconsin Retirement System pension | 573,485 | 406,375 | 899,932 | 981,527 | 276,988 | - | 3,138,307 | - |
| Wisconsin Retirement System LRLIF | 695 | 3,313 | 60,780 | 30,118 | 15,195 | - | 110,101 | - |
| OPEB healthcare | 179,606 | 245,150 | 340,856 | 738,837 | - | - | 1,504,449 | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>753,786</u> | <u>798,538</u> | <u>1,301,568</u> | <u>1,750,482</u> | <u>292,183</u> | <u>-</u> | <u>4,896,557</u> | <u>-</u> |
| NET POSITION | | | | | | | | |
| Net investment in capital assets | 68,758,713 | 31,349,850 | 42,235,981 | 30,120,259 | 12,625,035 | 297,307 | 185,387,145 | - |
| Restricted for other | 1,174,148 | 185,458 | 2,252,658 | 584,595 | 183,787 | - | 4,380,646 | 14,641 |
| Unrestricted | 4,267,530 | 3,297,557 | (3,681,508) | 5,417,108 | 5,639,043 | 348,531 | 15,288,261 | 17,894,243 |
| TOTAL NET POSITION | <u>74,200,391</u> | <u>34,832,865</u> | <u>40,807,131</u> | <u>36,121,962</u> | <u>18,447,865</u> | <u>645,838</u> | <u>205,056,052</u> | <u>17,908,884</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION | | | | | | | | |
| | <u>\$ 78,968,981</u> | <u>\$ 50,350,455</u> | <u>\$ 116,868,618</u> | <u>\$ 42,355,155</u> | <u>\$ 19,598,581</u> | <u>\$ 645,972</u> | <u>\$ 308,787,762</u> | <u>\$ 24,806,964</u> |
| Net position - total enterprise funds | | | | | | | \$ 205,056,052 | |
| Adjustment to reflect the consolidation of internal service activities related to enterprise funds | | | | | | | 2,682,158 | |
| Net position of business-type activities | | | | | | | <u>\$ 207,738,210</u> | |

The accompanying notes are an integral part of these statements.

CITY OF LA CROSSE, WISCONSIN
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021

| | BUSINESS-TYPE ACTIVITIES | | | | | | TOTALS | GOVERNMENTAL ACTIVITIES |
|---|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------------------|----------------------|----------------------------|
| | AIRPORT | PARKING | SEWER | WATER | NONMAJOR STORM | NONMAJOR SANITARY DISTRICT | | INTERNAL SERVICE |
| OPERATING REVENUE | | | | | | | | |
| Charges for services | \$ 3,388,150 | \$ 1,714,891 | \$ 8,505,362 | \$ 7,038,419 | \$ 2,294,046 | \$ 82,884 | \$ 23,023,752 | \$ - |
| Interdepartmental Sales | - | - | - | - | - | - | - | 11,816,253 |
| Forfeited discounts | - | - | - | 69,570 | - | - | 69,570 | - |
| Other revenue | 42,760 | 3,075 | 42,846 | 99,566 | 275,851 | - | 464,098 | 579,550 |
| TOTAL OPERATING REVENUE | <u>3,430,910</u> | <u>1,717,966</u> | <u>8,548,208</u> | <u>7,207,555</u> | <u>2,569,897</u> | <u>82,884</u> | <u>23,557,420</u> | <u>12,395,803</u> |
| OPERATING EXPENSES | | | | | | | | |
| Plant and maintenance expenses: | | | | | | | | |
| Salaries and wages | 949,405 | 669,321 | 1,487,099 | 1,151,398 | 477,730 | - | 4,734,953 | 753,270 |
| Power | - | - | - | 325,470 | - | - | 325,470 | - |
| Chemicals | - | - | - | 59,358 | - | - | 59,358 | - |
| Supplies and expenses | 262,044 | 126,349 | 2,386,222 | 563,358 | 182,962 | 42,680 | 3,563,615 | 3,216 |
| Repairs and maintenance | 287,924 | 264,675 | 446,068 | 97,711 | 101,668 | 11,591 | 1,209,637 | - |
| TOTAL PLANT AND MAINTENANCE EXPENSES | <u>1,499,373</u> | <u>1,060,345</u> | <u>4,319,389</u> | <u>2,197,295</u> | <u>762,360</u> | <u>54,271</u> | <u>9,893,033</u> | <u>756,486</u> |
| General expenses: | | | | | | | | |
| Office supplies and other expenses | 11,556 | 7,491 | 5,499 | 31,749 | 1,005 | 220 | 57,520 | 13,493 |
| Outside services employed | 502,853 | 286,461 | 685,731 | 351,963 | 100,681 | 11,071 | 1,938,760 | 63,343 |
| Insurance expense | 47,892 | 87,494 | 105,444 | 13,107 | 8,953 | - | 262,890 | 1,537,257 |
| Employee benefits | - | - | - | 64,954 | - | - | 64,954 | 13,492,777 |
| Miscellaneous general expenses | 8,592 | 8,496 | 277,723 | 77,721 | 53,467 | - | 425,999 | 17,577 |
| Transportation | 49,187 | - | 13,043 | - | 3,261 | - | 65,491 | - |
| TOTAL GENERAL EXPENSES | <u>620,080</u> | <u>389,942</u> | <u>1,087,440</u> | <u>539,494</u> | <u>167,367</u> | <u>11,291</u> | <u>2,815,614</u> | <u>15,124,447</u> |
| Depreciation | 1,763,397 | 1,310,365 | 1,186,726 | 1,259,544 | 120,402 | 1,984 | 5,642,418 | - |
| Taxes | 59,043 | 28,646 | 89,211 | 91,976 | 27,124 | - | 296,000 | - |
| TOTAL OPERATING EXPENSES | <u>3,941,893</u> | <u>2,789,298</u> | <u>6,682,766</u> | <u>4,088,309</u> | <u>1,077,253</u> | <u>67,546</u> | <u>18,647,065</u> | <u>15,880,933</u> |
| OPERATING (LOSS) INCOME | <u>(510,983)</u> | <u>(1,071,332)</u> | <u>1,865,442</u> | <u>3,119,246</u> | <u>1,492,644</u> | <u>15,338</u> | <u>4,910,355</u> | <u>(3,485,130)</u> |
| NONOPERATING REVENUE (EXPENSES) | | | | | | | | |
| Interest income | 31,541 | 18,106 | 172,871 | 38,094 | 34,054 | 1,736 | 296,402 | 140,519 |
| Miscellaneous revenue | (55,955) | 306,148 | 578 | 501 | 98 | - | 251,370 | - |
| Sale of capital assets | (3,965) | 8,070 | 35,171 | - | 19,594 | - | 58,870 | - |
| Interest expense | (110,976) | (463,563) | (435,289) | (27,046) | - | - | (1,036,874) | - |
| Amortization | - | 36,162 | - | - | - | - | 36,162 | - |
| TOTAL NONOPERATING (EXPENSES) REVENUE | <u>(139,355)</u> | <u>(95,077)</u> | <u>(228,669)</u> | <u>11,549</u> | <u>53,746</u> | <u>1,736</u> | <u>(394,070)</u> | <u>140,519</u> |
| (LOSS) INCOME BEFORE TRANSFERS AND CONTRIBUTIONS | <u>(650,338)</u> | <u>(1,166,409)</u> | <u>1,638,773</u> | <u>3,130,795</u> | <u>1,546,390</u> | <u>17,074</u> | <u>4,516,285</u> | <u>(3,344,611)</u> |
| OPERATING TRANSFER IN (OUT) | - | 1,017,581 | (26,876) | (937,870) | - | - | 52,835 | - |
| CAPITAL CONTRIBUTIONS | 1,701,580 | - | - | - | 1,241,560 | - | 2,943,140 | - |
| CHANGE IN NET POSITION | <u>1,051,242</u> | <u>(148,828)</u> | <u>1,611,897</u> | <u>2,192,925</u> | <u>2,787,950</u> | <u>17,074</u> | <u>7,512,260</u> | <u>(3,344,611)</u> |
| NET POSITION - BEGINNING OF YEAR | <u>73,149,149</u> | <u>34,981,693</u> | <u>39,195,234</u> | <u>33,929,037</u> | <u>15,659,915</u> | <u>628,764</u> | <u>197,543,792</u> | <u>21,253,495</u> |
| NET POSITION - END OF YEAR | <u>\$ 74,200,391</u> | <u>\$ 34,832,865</u> | <u>\$ 40,807,131</u> | <u>\$ 36,121,962</u> | <u>\$ 18,447,865</u> | <u>\$ 645,838</u> | <u>\$205,056,052</u> | <u>\$ 17,908,884</u> |

The accompanying notes are an integral part of these statements.

CITY OF LA CROSSE, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021

| | BUSINESS-TYPE ACTIVITIES | | | | | | TOTALS | GOVERNMENTAL INTERNAL SERVICE |
|--|----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|----------------------------------|-----------------------------|-------------------------------------|
| | AIRPORT | PARKING | SEWER | WATER | NONMAJOR STORM | NONMAJOR SANITARY DISTRICT | | |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | | | | |
| Receipts from customers | \$ 3,969,467 | \$ 1,907,886 | \$ 8,076,008 | \$ 5,993,448 | \$ 1,654,730 | \$ 81,489 | \$ 21,683,028 | \$ 488,202 |
| Receipts from municipality | - | - | 366,964 | 1,175,920 | - | - | 1,542,884 | 11,816,253 |
| Payments to suppliers for goods and services | (1,584,942) | (794,515) | (2,021,844) | (1,495,277) | (306,477) | (65,562) | (6,268,617) | 82,395 |
| Payments for employees wages and benefits | (1,161,395) | (861,639) | (1,857,188) | (1,594,718) | (480,478) | - | (5,955,418) | (14,246,047) |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | <u>1,223,130</u> | <u>251,732</u> | <u>4,563,940</u> | <u>4,079,373</u> | <u>867,775</u> | <u>15,927</u> | <u>11,001,877</u> | <u>(1,859,197)</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | | | | | |
| Transfer (to) from governmental funds | - | 1,017,581 | (26,876) | (937,870) | - | - | 52,835 | - |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | | | | |
| Acquisition of property, plant and equipment | (1,079,676) | (344,075) | (13,443,701) | (735,048) | (2,300,093) | - | (17,902,593) | - |
| Retirement of long-term debt | (437,997) | (652,201) | (1,314,201) | (162,684) | - | - | (2,567,083) | - |
| Issuance of long-term debt | - | 37,508 | 68,473,623 | 174,976 | - | - | 68,686,107 | - |
| Interest paid | (113,376) | (468,100) | (334,101) | (27,046) | - | - | (942,623) | - |
| Contributed capital | 1,701,580 | - | - | 560 | 1,241,560 | - | 2,943,700 | - |
| NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES | <u>70,531</u> | <u>(1,426,868)</u> | <u>53,381,620</u> | <u>(749,242)</u> | <u>(1,058,533)</u> | <u>-</u> | <u>50,217,508</u> | <u>-</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | |
| Interest received | 31,541 | 54,268 | 172,871 | 38,094 | 34,054 | 1,736 | 332,564 | 140,519 |
| Advance to other funds, net | - | - | 62,238 | - | 32,494 | - | 94,732 | - |
| NET CASH PROVIDED BY INVESTING ACTIVITIES | <u>31,541</u> | <u>54,268</u> | <u>235,109</u> | <u>38,094</u> | <u>66,548</u> | <u>1,736</u> | <u>427,296</u> | <u>140,519</u> |
| NET CHANGE IN CASH AN CASH EQUIVALENTS | <u>1,325,202</u> | <u>(103,287)</u> | <u>58,153,793</u> | <u>2,430,355</u> | <u>(124,210)</u> | <u>17,663</u> | <u>61,699,516</u> | <u>(1,718,678)</u> |
| CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR | <u>4,066,299</u> | <u>2,771,799</u> | <u>4,182,904</u> | <u>5,190,100</u> | <u>5,175,379</u> | <u>271,558</u> | <u>21,658,039</u> | <u>26,075,897</u> |
| CASH AND CASH EQUIVALENTS - END OF YEAR | <u>\$ 5,391,501</u> | <u>\$ 2,668,512</u> | <u>\$ 62,336,697</u> | <u>\$ 7,620,455</u> | <u>\$ 5,051,169</u> | <u>\$ 289,221</u> | <u>\$ 83,357,555</u> | <u>\$ 24,357,219</u> |
| Reconciliation of operating income to net cash (used in) provided by operating activities | | | | | | | | |
| Operating (loss) income | \$ (510,983) | \$ (1,071,332) | \$ 1,865,442 | \$ 3,119,246 | \$ 1,492,644 | \$ 15,338 | \$ 4,910,355 | \$ (3,485,130) |
| Adjustments to reconcile operating (loss) income to net cash flows from operating activities | | | | | | | | |
| Depreciation | 1,763,397 | 1,310,365 | 1,186,726 | 1,259,544 | 120,402 | 1,984 | 5,642,418 | - |
| Changes in assets and liabilities | | | | | | | | |
| Decrease (increase) in assets | | | | | | | | |
| Receivables - customers | 538,557 | 275,400 | 18,924 | 86,974 | (1,009,784) | (1,395) | (91,324) | (372,356) |
| Receivables - other | - | (85,480) | (124,160) | (169,818) | (43,389) | - | (422,847) | - |
| Due from other governments | - | - | - | - | 138,006 | - | 138,006 | - |
| Inventories | (2,946) | - | - | 28,239 | - | - | 25,293 | 18,190 |
| Prepaid expenses | (65) | 14,796 | (49) | (273) | (30) | - | 14,379 | (12,966) |
| Wisconsin Retirement System pension | (75,484) | (65,185) | (118,953) | (133,363) | (32,734) | - | (425,719) | - |
| Wisconsin Retirement System LRLIF | (53,514) | (34,279) | 90,112 | 26,554 | 18,028 | - | 46,901 | - |
| OPEB healthcare | (92,487) | (91,254) | (338,607) | (225,294) | - | - | (747,642) | - |
| (Increase) decrease in liabilities | | | | | | | | |
| Accounts payable | (352,840) | 301 | 1,987,146 | 89,170 | 172,674 | - | 1,896,451 | 1,705,205 |
| Payroll payable | 5,337 | (1,167) | 3,530 | (1,905) | 11,958 | - | 17,753 | - |
| Other accrued expenses | 4,158 | (433) | (6,171) | (44,358) | - | - | (46,804) | 287,860 |
| Due to other funds | - | - | - | 44,657 | - | - | 44,657 | - |
| Total adjustments | <u>1,734,113</u> | <u>1,323,064</u> | <u>2,698,498</u> | <u>960,127</u> | <u>(624,869)</u> | <u>589</u> | <u>6,091,522</u> | <u>1,625,933</u> |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | <u>\$ 1,223,130</u> | <u>\$ 251,732</u> | <u>\$ 4,563,940</u> | <u>\$ 4,079,373</u> | <u>\$ 867,775</u> | <u>\$ 15,927</u> | <u>\$ 11,001,877</u> | <u>\$ (1,859,197)</u> |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | | | | | | | | |
| Cash and investments | \$ 4,479,075 | \$ 2,668,512 | \$ 60,494,742 | \$ 7,483,800 | \$ 4,993,792 | \$ 289,221 | \$ 80,409,142 | \$ 24,342,578 |
| Restricted cash | 912,426 | - | 1,841,955 | 136,655 | 57,377 | - | 2,948,413 | 14,641 |
| TOTAL CASH AND CASH EQUIVALENTS | <u>\$ 5,391,501</u> | <u>\$ 2,668,512</u> | <u>\$ 62,336,697</u> | <u>\$ 7,620,455</u> | <u>\$ 5,051,169</u> | <u>\$ 289,221</u> | <u>\$ 83,357,555</u> | <u>\$ 24,357,219</u> |

The accompanying notes are an integral part of these statements.

CITY OF LA CROSSE, WISCONSIN
STATEMENT OF NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2021

| <u>ASSETS</u> | <u>CUSTODIAL FUND</u> |
|---|-----------------------------|
| Cash and investments | \$ 35,843,073 |
| Taxes receivable | 22,116,728 |
| Accounts receivable | <u>2,701</u> |
| TOTAL ASSETS | <u>\$ 57,962,502</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u> | |
| LIABILITIES | |
| Accounts payable | \$ 44,169 |
| Due to other governments | 35,702,239 |
| Due to others | <u>106,552</u> |
| TOTAL LIABILITIES | <u>35,852,960</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Property taxes levied for subsequent year | <u>22,116,728</u> |
| NET POSITION | |
| Restricted for other governments | <u>(7,186)</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION | <u>\$ 57,962,502</u> |

The accompanying notes are an integral part of these statements.

CITY OF LA CROSSE, WISCONSIN
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
YEAR ENDED DECEMBER 31, 2021

| | CUSTODIAL FUND |
|-----------------------------------|-------------------|
| ADDITIONS | |
| Collections for other governments | \$ 54,671,912 |
| DEDUCTIONS | |
| Payments to other governments | 54,671,912 |
| Payments to others | 2,375 |
| TOTAL DEDUCTIONS | 54,674,287 |
| CHANGE IN NET POSITION | (2,375) |
| NET POSITION - BEGINNING OF YEAR | (4,811) |
| NET POSITION - END OF YEAR | \$ (7,186) |

The accompanying notes are an integral part of these statements.

CITY OF LA CROSSE, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - Summary of Significant Accounting Policies

The financial statements of the City of La Crosse (the “City”) have been prepared in conformity with generally accepted accounting principles (GAAP), as applied to government units.

The Governmental Accounting Standards Boards (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below.

Reporting Entity

The City of La Crosse, Wisconsin was incorporated under the provisions of Chapter 280, Laws of Wisconsin, 1883. The City operates under a Council-Mayor form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

The City’s basic financial statements include one component unit, as defined in GASB 14 and amended by GASB 39 and GASB 61.

The basis criterion for including a legally separate organization as a component unit is the degree of financial accountability the City has with the organization. A financial benefit or burden relationship needs to be present between the primary government and that organization for it to be included in the reporting entity as a component unit. The following circumstances set forth the City’s financial accountability for a legally separate organization:

- a. The City is financially accountable if it appoints a voting majority of the Organization’s governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the City.
- b. The City may be financially accountable if an organization is fiscally dependent on the City regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed governing board.

In addition, the primary government may determine, through exercise of management’s professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity’s financial statements from being misleading.

Discretely Presented Component Unit: The Redevelopment Authority of the City of La Crosse carries out blight eliminations, slum clearance, and urban renewal projects. The Authority consists of seven members who service five-year terms, with one member being a common council member. The members must be residents of the City of La Crosse. Members are appointed by the Mayor, subject to approval by four-fifths of the Council. Current audited financial information is included in the City’s financial statements. A separate audited financial statement was not issued.

This report includes all of the funds of the City of La Crosse, Wisconsin. The reporting entity for the City is based upon criteria established by Governmental Accounting Standards Board. All functions of the City for which it exercises oversight responsibility are included. The oversight responsibility includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters and special financing relationships. The report contains the La Crosse Public Library, La Crosse Center, La Crosse Municipal Airport, La Crosse Water Utility, Tax Incremental Districts No. 6, 7, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, and 20 and other funds and departments which are part of the City.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 1 - Summary of Significant Accounting Policies - Continued

The financial statements exclude the accounts of the City of La Crosse Housing Authority. The Housing Authority is a separate legal entity that administers federal and state funds to improve housing conditions in the City. Although the Governing Board is appointed by the Mayor and approved by the City Council, the City does not have the ability to impose its will on the Housing Authority nor does a financial benefit or burden exist with the Housing Authority. The grantor agencies and Housing Authority Board control the management, budget, and policies of the Housing Authority.

The financial statements also exclude the accounts of the La Crosse Public Schools and Winding Rivers Library System because these entities operate with separate governing boards that are not under the control or oversight of the City.

Basis of Presentation

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's proprietary funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water and sewer functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenue reported for the various functions concerned.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses to functions in the statement of activities. Program revenue includes 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenue are reported as general revenue.

Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and proprietary funds, each displayed in a separate column. All remaining governmental and proprietary funds are aggregated and reported as nonmajor funds. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, liabilities, revenue, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or proprietary fund that the City believes is particularly important to financial statement users may be reported as a major fund.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 1 - Summary of Significant Accounting Policies - Continued

The City reports the following major governmental funds:

General Fund - The General Fund is used to account for all financial resources, except those required to be accounted for in another fund.

Federal Grant Fund - The Federal Grant Fund is used to account for revenue and expenditures of various federal grants.

HUD Grants Fund - The HUD Grants fund is used to account for revenue and expenditures of Community Development Block Grant Funds and HOME Partnership program funds.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Building and Land Capital Projects Fund - The building and land capital projects fund is used to account for ongoing capital projects.

The City reports the following major proprietary funds:

Municipal Airport - This fund accounts for the operation, maintenance, and construction projects related to the airport.

Parking Utility - This fund is used to account for the operation, maintenance, and construction of the City's parking facilities as well as on-street parking.

Water Utility - All activities necessary to provide water services to residents of the City and outlying areas. Fund activities include administration, billing and collection, operations, maintenance, and financing.

Sewer Utility - This fund is used to account for sewage fees, collected from customers connected to the City's sewer system and for all expenses of operating this system.

Additionally, the City reports the following fund types:

Internal Service Funds - Internal Service Funds are used to account for funds that provide goods and services to other funds and departments within the City. The City has established seven internal service funds that are used to provide liability self-insurance, workers' compensation self-insurance, stockroom services, health self-insurance, Section 125 flex spending, fuel management, and payroll liabilities.

Fiduciary Custodial Fund Types - Custodial Funds are used to account for assets held by the City in a trustee capacity, or as an agent for individual, private organizations, other governments, and/or other funds.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 1 - Summary of Significant Accounting Policies - Continued

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Measurement and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes are recorded in the year levied as receivables and unavailable revenue. They are recognized as revenue in the succeeding year when services financed by the levy are being provided. Special assessments are recorded as revenue when they become measurable and available as current assets. Sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. Grants are recorded as revenue when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds and internal service funds are reported using the economic resources measurement focus and accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 1 - Summary of Significant Accounting Policies - Continued

The proprietary funds distinguish *operating* revenue and expenses from *nonoperating* items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the water and sewer utilities are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Cash and Investments - Cash and investments, as classified in the statement of cash flows, consists of highly liquid investments with an initial maturity of three months or less.

Accounts Receivable - Accounts receivable are recorded at gross amounts. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material. No provision for uncollectible accounts receivable has been made in the accompanying proprietary fund financial statements because the water and sewer utility has the right to place delinquent bills on the tax roll.

Due To/From Advance To/From Other Funds - During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as due to and from other funds. Long-term interfund loans (noncurrent portion) are reported as advances from and to other funds. In the governmental fund financial statements, advances to other funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation. Eliminations have been made for amounts due to/from and advance to/from within the same fund type on the government-wide statements.

Interfund Transactions - Non-exchange transactions which are not borrowing/lending (will not be repaid) are recorded as operating transfers, and exchange transactions are recorded as revenue and expenses. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers.

Inventory - Inventory is priced at the lower of cost (first-in, first-out) or market. The cost of governmental fund-type inventories are recorded as expenditures when purchased. A nonspendable fund balance has been recognized for inventory to signify that a portion of fund balance is not available for other subsequent expenditures.

Prepaid Items - Cash payments benefiting future periods have been recorded as prepaid items. They will be reflected as expenditures or expenses when incurred in the subsequent year. A nonspendable fund balance has been recognized for prepaid items to signify that a portion of fund balance is not available for other subsequent expenditures.

Restricted Cash and Investments - Restricted cash and investments are restricted assets set aside for longer term goals. The City's restricted cash includes the following:

Airport - Passenger facility charges collections.

Sewer - Resources set aside for repairs and maintenance of the sewer plant as required by the Wisconsin Department of Natural Resources.

Water - Proceeds from bonds.

Storm - Proceeds from bonds.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 1 - Summary of Significant Accounting Policies - Continued

Capital Assets - Capital assets, which include property, plant, equipment, and infrastructure, are reported at cost or estimated historical cost. Contributed assets are reported at estimated fair value at the time received. General infrastructure assets, such as roads, bridges, curbs, gutters, streets, sidewalks and drainage and lighting systems, acquired prior to January 1, 2003, are reported at estimated historical cost using deflated replacement cost. Capital assets are depreciated using the straight-line method. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Water, sewer, and storm water utility assets are being depreciated using rates prescribed by the Wisconsin Public Service Commission.

Major capital outlays for capital assets of business-type activities are included as part of the capitalized value of the assets constructed. Interest expenses incurred during construction were not capitalized as part of the additions to capital assets.

Capitalization thresholds and the estimated useful lives for the City are as follows:

| Capital Asset Category | Capitalization Threshold | Estimated Useful Life |
|--|--------------------------|-----------------------|
| Infrastructure | \$ 5,000 | 75 |
| Land | - | N/A |
| Land improvements | 5,000 | 10-100 |
| Buildings/structures/building improvements | 5,000 | 40-100 |
| Machinery and equipment | 5,000 | 10-100 |
| Vehicles | 5,000 | 10-30 |

Debt Premiums and Discounts - In the government-wide and proprietary fund financial statements, debt premiums and discounts are deferred and amortized over the life of the debt. Long-term debt is reported net of the applicable debt premium or discount.

In the fund financial statements, governmental fund types recognize premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

Compensated Absences - It is the City's policy to permit employees to accumulate earned but unused vacation, sick, and comp pay benefits. Vacation, sick, and comp pay is accrued when incurred in the government-wide and proprietary funds financial statements. Vacation, sick, and comp pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and fund liability of the governmental fund that will pay it.

Pensions - For purposes of measuring the net pension (asset), deferred outflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 1 - Summary of Significant Accounting Policies - Continued

Other Post-Employment Benefits (OPEB) LRLIF - The fiduciary net position of the local retiree life insurance fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB) Healthcare - The fiduciary net position of the OPEB healthcare has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB healthcare, OPEB healthcare expense, and information about the fiduciary net position of the OPEB healthcare and additions to/deductions from OPEB healthcare's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows and Inflows of Resources - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. The separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has three items that qualify for reporting in this category. It is the Wisconsin Retirement System pension and results from changes in the pension plan, LRLIF OPEB changes, and Healthcare OPEB.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. The separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The City has four items that qualify for reporting in this category: Unavailable revenue, Wisconsin Retirement System pension, LRLIF OPEB, and Healthcare OPEB. A deferred inflow from unavailable revenue arises under a modified accrual basis of accounting. The unavailable revenue is from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow in the period the amount becomes available. The Wisconsin Retirement System pension results from changes in pension trust.

Claims and Judgments - They are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year end.

Net Position Classifications - Net position represents the difference between the total assets and deferred outflows of resources and the total liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement for those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 1 - Summary of Significant Accounting Policies - Continued

Fund Balance Classifications - The City classifies its fund equity as follows:

1. Nonspendable fund balance consists of equity not in a spendable form or is legally or contractually required to be maintained intact.
2. Restricted fund balance consists of equity constrained to specific purposes by their providers, externally imposed by creditors, constitutional provisions or by enabling legislation.
3. Committed fund balance consists of equity constrained to specific purposes by the City itself, using its highest level of decision making authority - City Council policies.
4. Assigned fund balance consists of equity the governing body intends to use for a specific purpose, intent can be expressed by the governing body. The City Council has authorized the Finance Director to assign fund balances through its financial management policy.
5. Unassigned fund balance consists of equity available for any purpose.

When net losses occur, it is the City's policy to record the net loss against committed fund balance, then assigned fund balance, and lastly to unassigned fund balance. The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

State and Federal Aids - State general and categorical aids are recognized as revenue in the entitlement year. Federal aids and certain state aids for reimbursable programs are recognized as revenue in the year related program expenditures are incurred. Aids received prior to meeting revenue recognition criteria are recorded as deferred revenue.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events - The City evaluated subsequent events through September 20, 2022, the date which the financial statements were available to be issued.

NOTE 2 - Cash and Investments

State statutes permit the City and the Component Unit to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, state obligations, U.S. Treasury obligations, U.S. agency issues, repurchase agreements and other investments secured by federal securities, high grade commercial paper, and the local government pooled-investment fund administered by the state investment board. Available balances in the Debt Service Fund may be invested in municipal obligations, obligations of the United States and the local government pooled-investment fund. No significant violations of these restrictions occurred during the year.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 2 - Cash and Investments - Continued

As of December 31, 2021, the City had the following investments:

| <u>INVESTMENT</u> | <u>WEIGHTED AVERAGE MATURITIES</u> | <u>FAIR VALUE</u> |
|------------------------------------|--|------------------------------|
| State of Wisconsin Investment Pool | Less than one year | \$ 124,526,212 |
| Government Securities | More than one year | 31,589,220 |
| Repurchase Agreements | Less than one year | 16,258,904 |
| Corporate Bonds | More than one year | 20,495,867 |
| Bond Mutual Funds | Less than one year | 1,284,289 |
| Equity Mutual Funds | Less than one year | <u>777,696</u> |
| TOTAL | | <u>\$ 194,932,188</u> |

Determining Fair Value - The City categorizes its fair value measurements with in the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurement:

- 1) State of Wisconsin Local Government Investment Pool fair value is determined by the Pool's investment board based on published market quotations (level 2 inputs).
- 2) Government Securities, Corporate Bonds, and Bond and Equity Mutual Funds are determined based on published market quotations (level 1 inputs).
- 3) Deposits and investments with stated interest rates (saving accounts, CD, REPO) are stated at cost.

Investment Pool Information - Participation in the State of Wisconsin Local Government Investment Pool is voluntary. The Pool's regulatory oversight is provided by state statutes and its investment board. The fair value of the City's position in the Pool is the same as the value of the Pool shares. At December 31, 2021, the Pool's fair value was 100 percent of book value.

Income Allocation - Investment income is generally allocated to the fund that owns the investment.

Interest Rate Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to mature or may be tendered for purchase at the option of the holder within not more than seven years of the date acquired. The City has a formal investment policy that would further limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City's investment policy does not further limit its investment choices. All investments subject to credit risk had an S&P Rating of BBB+ or higher and a Moody's Rating of A2 or higher as of December 31, 2021. The State of Wisconsin Investment Pool is not rated, however, the investments at all times consist solely of securities and instruments in which municipalities are permitted to invest.

Custodial Credit Risk - Deposits - Custodial credit is the risk that, in the event of a bank failure, the City's and the Component Unit's deposits may not be returned to it. As of December 31, 2021, \$37,734,273 of the City's and the Component Unit's bank balance of \$51,367,711 was exposed to custodial credit risk as follows:

| | |
|---|-----------------------------|
| Uninsured, collateral pledged by bank in City's and the Component Unit's name | \$ 20,379,294 |
| Uninsured, uncollateralized | <u>17,354,979</u> |
| | <u>\$ 37,734,273</u> |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 2 - Cash and Investments - Continued

Custodial Credit Risk - Investments - Custodial credit is the risk that, in the event the failure of the counterparty, the City's investments may not be returned to it. As of December 31, 2021, \$16,258,904 of the City's investments subject to custodial credit risk of \$16,258,904 was exposed to custodial credit risk as follows:

Uninsured, collateral pledged by bank in City's name **\$ 16,258,904**

NOTE 3 - Property Taxes

Property taxes attach as an enforceable lien on property in December when the tax roll is certified. Taxes are levied on December 1 and are payable in four installments in January, March, May, and July, or are payable in full on January 31. The Component Unit has outstanding economic development loans. Special assessments, charges, and personal property taxes are payable in full on January 31. The City bills and collects its own property taxes and also taxes for the State, County, Area Technical College, and Area Public Schools until August 12, at which time all uncollected real estate taxes are turned over to the county for collection. Collection of the taxes and remittance of them to the appropriate entities are accounted for in the Property Tax Agency Fund. City property tax revenue is recognized in the year it is levied for and available for use. The 2021 tax roll (levied for 2022) has been set up as a receivable and offset by the amounts due to other governmental units and deferred tax roll revenue for the City's portion. Advance tax collections are offset against the receivable.

NOTE 4 - Rehabilitation Loans

The City has outstanding Urban Development Action Grant (UDAG) and Community Development Block Grant (CDBG) loans receivable with various businesses and homeowners. These loans are originally made from grant proceeds. The Component Unit has outstanding economic development loans. The loan agreements provide for various repayment options, including installment payments and payment in full upon transfer of the property secured by the loans. When the loans are repaid, the funds become the property of the City and are restricted for future rehabilitation loan projects.

The loans activity for the year was as follows:

| <u>PRIMARY GOVERNMENT</u> | <u>BALANCES</u> <u>1/1/21</u> | <u>ADDITIONS</u> | <u>PAYMENTS,</u> <u>FOREGIVENESS &</u> <u>FORECLOSURES</u> | <u>BALANCES</u> <u>12/31/21</u> |
|----------------------------|----------------------------------|--------------------------|--|------------------------------------|
| Housing Rehabilitation | \$ 36,000 | \$ - | \$ (3,000) | \$ 33,000 |
| HOME Program | 931,178 | - | (195,257) | 735,921 |
| NSP Program | 33,300 | - | - | 33,300 |
| Replacement Housing | 1,143,417 | 222,700 | (76,440) | 1,289,677 |
| TID #14 | 252,606 | - | (38,885) | 213,721 |
| TID #15 | 179,416 | 93,712 | (20,155) | 252,973 |
| Economic Development | 4,331,295 | - | (616,862) | 3,714,433 |
| TID #13 | 98,750 | 39,050 | (98,750) | 39,050 |
| Residential Rehabilitation | 4,239,655 | 415,654 | (476,060) | 4,179,249 |
| TOTAL | <u>\$ 11,245,617</u> | <u>\$ 771,116</u> | <u>\$ (1,525,409)</u> | <u>\$ 10,491,324</u> |

Interest receivable of \$2,611,819 associated with these loans is included in the Accounts Receivable and other line of the balance sheet.

COMPONENT UNIT

| | | | | |
|----------------------|--------------------------|--------------------|--------------------|--------------------------|
| Economic Development | <u>\$ 444,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 444,000</u> |
|----------------------|--------------------------|--------------------|--------------------|--------------------------|

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 5 - Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

GOVERNMENTAL ACTIVITIES

| | <u>BALANCES</u> <u>1/1/21</u> | <u>ADDITIONS</u> | <u>RETIREMENTS</u> | <u>ADJUSTMENTS/ TRANSFERS</u> | <u>BALANCES</u> <u>12/31/21</u> |
|--|----------------------------------|-----------------------------|--------------------------|-----------------------------------|------------------------------------|
| <i>Capital assets not being depreciated:</i> | | | | | |
| Land | \$ 13,028,660 | \$ - | \$ - | \$ - | \$ 13,028,660 |
| Construction in progress | <u>69,580,951</u> | <u>37,497,531</u> | <u>-</u> | <u>(17,794,042)</u> | <u>89,284,440</u> |
| Total capital assets not being depreciated | <u>82,609,611</u> | <u>37,497,531</u> | <u>-</u> | <u>(17,794,042)</u> | <u>102,313,100</u> |
| <i>Capital assets being depreciated</i> | | | | | |
| Buildings | 85,847,469 | 30,057 | 88,950 | 3,728,325 | 89,516,901 |
| Infrastructure | 140,213,409 | - | - | 6,509,413 | 146,722,822 |
| Improvements other than buildings | 16,117,519 | - | - | 1,744,384 | 17,861,903 |
| Machinery and equipment | <u>61,167,597</u> | <u>3,013,639</u> | <u>2,684,921</u> | <u>5,811,920</u> | <u>67,308,235</u> |
| Total capital assets being depreciated | <u>303,345,994</u> | <u>3,043,696</u> | <u>2,773,871</u> | <u>17,794,042</u> | <u>321,409,861</u> |
| <i>Less accumulated depreciation for:</i> | | | | | |
| Buildings | 21,658,339 | 389,351 | 165,739 | (67,970) | 21,813,981 |
| Infrastructure | 53,807,416 | 4,190,764 | - | - | 57,998,180 |
| Improvements other than buildings | 6,915,584 | 27,845 | - | (148,269) | 6,795,160 |
| Machinery and equipment | <u>23,468,949</u> | <u>2,244,982</u> | <u>2,050,487</u> | <u>216,239</u> | <u>23,879,683</u> |
| Total accumulated depreciation | <u>105,850,288</u> | <u>6,852,942</u> | <u>2,216,226</u> | <u>-</u> | <u>110,487,004</u> |
| Total capital assets being depreciated, net | <u>197,495,706</u> | <u>(3,809,246)</u> | <u>557,645</u> | <u>17,794,042</u> | <u>210,922,857</u> |
| <u>GOVERNMENTAL ACTIVITIES</u> | | | | | |
| CAPITAL ASSETS, NET | <u>\$ 280,105,317</u> | <u>\$ 33,688,285</u> | <u>\$ 557,645</u> | <u>\$ -</u> | <u>\$ 313,235,957</u> |

Depreciation expense for governmental activities was charged to functions as follows:

| | |
|------------------------------------|----------------------------|
| General Government | \$ 3,049,740 |
| Public Safety | 661,108 |
| Public Works | 1,184,070 |
| Transit | 759,512 |
| Culture, Recreation, and Education | <u>1,198,512</u> |
| Total | <u>\$ 6,852,942</u> |

BUSINESS-TYPE ACTIVITIES

| | <u>BALANCES</u> <u>1/1/21</u> | <u>ADDITIONS</u> | <u>RETIREMENTS</u> | <u>ADJUSTMENTS/ TRANSFERS</u> | <u>BALANCES</u> <u>12/31/21</u> |
|--|----------------------------------|-------------------|--------------------|-----------------------------------|------------------------------------|
| <i>Capital assets not being depreciated:</i> | | | | | |
| Land | \$ 4,706,365 | \$ - | \$ - | \$ (869,673) | \$ 3,836,692 |
| Construction in progress | <u>40,523,817</u> | <u>16,611,244</u> | <u>-</u> | <u>(5,958,837)</u> | <u>51,176,224</u> |
| Total capital assets not being depreciated | <u>45,230,182</u> | <u>16,611,244</u> | <u>-</u> | <u>(6,828,510)</u> | <u>55,012,916</u> |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 5 - Capital Assets - Continued

BUSINESS-TYPE ACTIVITIES - Continued

| | BALANCES <u>1/1/21</u> | ADDITIONS | RETIREMENTS | ADJUSTMENTS/ TRANSFERS | BALANCES <u>12/31/21</u> |
|--|---------------------------|------------------------|--------------------|---------------------------|-----------------------------|
| <i>Capital assets being depreciated</i> | | | | | |
| Land improvements | \$ 3,986,194 | \$ - | \$ - | \$ - | \$ 3,986,194 |
| Buildings | 43,013,217 | - | 246,425 | 2,171,118 | 44,937,910 |
| Equipment | 15,301,452 | 1,183,242 | 1,186,425 | 1,834,445 | 17,132,714 |
| Infrastructure | <u>170,048,007</u> | <u>651,307</u> | <u>241,647</u> | <u>3,000,952</u> | <u>173,458,619</u> |
| Total capital assets being depreciated | <u>232,348,870</u> | <u>1,834,549</u> | <u>1,674,497</u> | <u>7,006,515</u> | <u>239,515,437</u> |
| Less accumulated depreciation for: | | | | | |
| Land improvements | 2,928,595 | 230,205 | - | - | 3,158,800 |
| Buildings | 12,836,876 | 993,643 | 68,580 | 1,280,006 | 15,041,945 |
| Equipment | 11,485,493 | 814,220 | 870,448 | (56,089) | 11,373,176 |
| Infrastructure | <u>49,886,955</u> | <u>3,762,309</u> | <u>195,922</u> | <u>(1,223,917)</u> | <u>52,229,425</u> |
| Total accumulated depreciation | <u>77,137,919</u> | <u>5,800,377</u> | <u>1,134,950</u> | <u>-</u> | <u>81,803,346</u> |
| Total capital assets being depreciated, net accumulated depreciation | <u>155,210,951</u> | <u>(3,965,828)</u> | <u>539,547</u> | <u>7,006,515</u> | <u>157,712,091</u> |

BUSINESS-TYPE ACTIVITIES

CAPITAL ASSETS, NET OF

ACCUMULATED DEPRECIATION **\$ 200,441,133** **\$ 12,645,416** **\$ 539,547** **\$ 178,005** **\$ 212,725,007**

Depreciation expense was charged to functions as follows:

Business-type activities

| | |
|------------------------|--------------|
| Airport | \$ 1,763,397 |
| Parking Utility | 1,310,365 |
| Water Utility | 1,587,800 |
| Sewer Utility | 1,016,429 |
| Storm Utility | 120,402 |
| Sanitary Sewer Utility | <u>1,984</u> |
| | 5,800,377 |

Less: Water Utility joint metering and clearing

TOTAL

(157,959)
\$ 5,642,418

COMPONENT UNIT

| | BALANCES <u>1/1/21</u> | ADDITIONS | RETIREMENTS | BALANCES <u>12/31/21</u> |
|---|-----------------------------|----------------------------|--------------------|-----------------------------|
| <i>Capital assets not being depreciated:</i> | | | | |
| Land | \$ 10,000,000 | \$ - | \$ - | \$ 10,000,000 |
| Construction in progress | - | <u>2,140,762</u> | - | <u>2,140,762</u> |
| TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED | <u>\$ 10,000,000</u> | <u>\$ 2,140,762</u> | <u>\$ -</u> | <u>\$ 12,140,762</u> |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 6 - Long-Term Obligations

Details of the City's long-term obligations are set forth below:

Summary of Long-Term Obligations

| | <u>BALANCES</u> 1/1/21 | <u>ADDITIONS</u> | <u>PAYMENTS</u> | <u>AMOUNTS</u> <u>BALANCES</u> 12/31/21 | <u>DUE WITHIN</u> <u>ONE YEAR</u> |
|--|-----------------------------|----------------------------|-------------------------------|---|--------------------------------------|
| <u>GOVERNMENTAL ACTIVITIES</u> | | | | | |
| Bonds payable | \$ 79,256,295 | \$12,790,000 | \$ (14,315,584) | \$ 77,730,711 | \$ 5,000,751 |
| Notes payable - direct borrowing | 4,463,588 | 803,739 | (1,523,911) | 3,743,416 | 1,703,327 |
| Notes payable - direct placement | 12,637,854 | 14,675,000 | (1,582,736) | 25,730,118 | 2,628,547 |
| Loan - direct placement | 6,044,268 | 771,027 | (543,527) | 6,271,768 | 536,082 |
| Premium | 2,685,903 | 1,037,581 | (252,941) | 3,470,543 | 334,520 |
| Net OPEB obligation | 35,161,578 | - | (1,507,233) | 33,654,345 | 2,898,688 |
| Wisconsin retirement system: | | | | | |
| Net OPEB liability - LRLIF | 4,286,216 | 1,578,817 | - | 5,865,033 | - |
| Employee benefits: | | | | | |
| Vacation pay | 1,208,427 | 126,914 | - | 1,335,341 | 1,335,341 |
| Sick pay | 1,023,095 | - | (357,268) | 665,827 | 665,827 |
| Comp pay | 164,460 | - | (6,020) | 158,440 | 158,440 |
| TOTAL GOVERNMENTAL ACTIVITIES | <u>\$146,931,684</u> | <u>\$31,783,078</u> | <u>\$ (20,089,220)</u> | <u>\$158,625,542</u> | <u>\$15,261,523</u> |
| <u>BUSINESS-TYPE ACTIVITIES</u> | | | | | |
| Bonds payable - Airport | \$ 3,600,000 | \$ - | \$ (390,000) | \$ 3,210,000 | \$ 400,000 |
| Bonds payable - Parking | 13,850,000 | - | (605,000) | 13,245,000 | 630,000 |
| Bonds payable - Water Utility | 588,705 | - | (84,416) | 504,289 | 84,249 |
| Notes payable - Water Utility - direct placement | 167,146 | - | (26,619) | 140,527 | 27,098 |
| Notes payable - Sewer Utility - direct placement | 2,500,000 | - | (1,245,645) | 1,254,355 | 1,254,355 |
| Revenue bonds payable - Sewer Utility | - | 68,263,000 | - | 68,263,000 | - |
| Loan - direct placement | 545,923 | 423,107 | (175,529) | 793,501 | 234,627 |
| Premium | 666,805 | - | (39,874) | 626,931 | 39,874 |
| Net OPEB Obligation | 4,360,577 | - | (286,137) | 4,074,440 | 254,028 |
| Wisconsin retirement system: | | | | | |
| Net OPEB liability - LRLIF | 735,525 | 144,555 | - | 880,080 | - |
| Employee benefits: | | | | | |
| Vacation pay | 134,499 | 8,753 | - | 143,252 | 143,252 |
| Sick pay | 147,299 | - | (56,740) | 90,559 | 90,559 |
| Comp pay | 24,148 | 1,182 | - | 25,330 | 25,330 |
| TOTAL BUSINESS-TYPE ACTIVITIES | <u>\$ 27,320,627</u> | <u>\$68,840,597</u> | <u>\$ (2,909,960)</u> | <u>\$ 93,251,264</u> | <u>\$ 3,183,372</u> |
| <u>COMPONENT UNIT</u> | | | | | |
| Revenue bond payable - RDA | <u>\$ -</u> | <u>\$ 3,000,000</u> | <u>\$ -</u> | <u>\$ 3,000,000</u> | <u>\$ -</u> |

In prior years, the General Fund, Municipal Airport, Parking Utility, Water Utility, Sewer Utility, and Sanitary Sewer District Funds liquidated Vacation, Sick, and Comp Pay.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 6 - Long-Term Obligations - Continued

General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the City. The general obligation debt is expected to be repaid with general property taxes, special assessments, proprietary fund revenue, and tax increments (TIF). General obligation debt at December 31, 2021, is comprised of the following individual issues:

| <u>DESCRIPTION</u> | <u>ISSUE DATES</u> | <u>INTEREST RATES (%)</u> | <u>FINAL MATURITY</u> | <u>BALANCE 12/31/21</u> |
|--|------------------------|-------------------------------|---------------------------|------------------------------|
| Bonds Payable | | | | |
| GO Bonds Payable A | 2012 | 2.000 - 3.000 | 2026 | \$ 1,790,000 |
| GO Bonds Payable A | 2013 | 2.000 - 2.200 | 2027 | 2,215,000 |
| GO Bonds Payable A | 2015 | 2.000 - 3.000 | 2029 | 990,000 |
| GO Bonds Payable B | 2015 | 2.000 - 3.000 | 2024 | 630,000 |
| GO Bonds Payable A | 2017 | 3.000 - 5.000 | 2032 | 4,215,000 |
| GO Bonds Payable B | 2017 | 3.000 - 5.000 | 2032 | 2,580,000 |
| GO Bonds Payable D | 2017 | 3.000 - 3.500 | 2037 | 13,245,000 |
| GO Bonds Payable A | 2018 | 3.000 - 5.000 | 2033 | 3,020,000 |
| GO Bonds Payable A | 2019 | 2.125 - 5.000 | 2034 | 5,515,000 |
| GO Bonds Payable A | 2020 | 1.125 - 2.000 | 2035 | 6,070,000 |
| GO Bonds Payable C | 2020 | 0.750 - 2.350 | 2040 | 34,500,000 |
| GO Refunding Bonds Payable D | 2020 | 0.300 - 1.400 | 2031 | 7,130,000 |
| GO Bonds Payable A | 2021 | 1.670 - 4.000 | 2036 | <u>12,790,000</u> |
| TOTAL BONDS PAYABLE | | | | <u>94,690,000</u> |
| Notes Payable | | | | |
| GO Note Payable C - direct placement | 2015 | 2.000 | 2024 | 1,485,000 |
| State Trust Fund Loan 2015D - direct borrowing | 2015 | 3.250 | 2025 | 152,943 |
| State Trust Fund Loan 2015E - direct borrowing | 2015 | 3.750 | 2030 | 534,018 |
| GO Notes Payable A - direct placement | 2016 | 2.000 | 2026 | 2,930,000 |
| GO Notes Payable B - direct placement | 2016 | 0.800 - 4.000 | 2022 | 305,000 |
| GO Notes Payable C - direct placement | 2017 | 2.000 - 3.000 | 2027 | 1,060,000 |
| State Trust Fund Loan 2017E - direct borrowing | 2017 | 3.500 | 2027 | 524,792 |
| GO Notes Payable B - direct placement | 2018 | 3.000 | 2028 | 1,655,000 |
| GO Notes Payable B - direct placement | 2019 | 2.000 - 5.000 | 2029 | 1,145,000 |
| GO Notes Payable B - direct placement | 2020 | 1.125 - 2.000 | 2030 | 3,870,000 |
| State Trust Fund Loan - sewer | 2020 | 2.500 | 2022 | 1,254,355 |
| State Trust Fund Loan - TID 17 | 2020 | 2.500 | 2025 | 473,569 |
| GO Anticipation Notes Payable - direct placement | 2021 | 0.950 | 2026 | 4,235,000 |
| GO Notes Payable B - direct placement | 2021 | 1.000 - 2.000 | 2031 | 7,685,000 |
| GO Notes Payable C - direct placement | 2021 | 2.000 - 5.000 | 2031 | 2,755,000 |
| GO Notes Payable - TID 17 | 2021 | 3.500 | 2026 | <u>803,739</u> |
| TOTAL NOTES PAYABLE | | | | <u>30,868,416</u> |
| Loan Payable - direct placement | | | | |
| Financed purchase - BOA Phase I & Phase II | 2019 | 2.400 | 2039 | 4,858,494 |
| Financial purchase - Fleet vehicles | 2021 | 8.340 | 2026 | <u>2,206,775</u> |
| TOTAL LOANS PAYABLE | | | | <u>7,065,269</u> |
| TOTAL GENERAL OBLIGATION DEBT | | | | <u>\$ 132,623,685</u> |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 6 - Long-Term Obligations - Continued

General Obligation Debt Limit Calculation

The 2021 equalized valuation of the City as certified by the Wisconsin Department of Revenue is \$4,672,574,900. The legal debt limit and margin of indebtedness as of December 31, 2021, in accordance with Section 67.03(1)(b) of the Wisconsin Statutes follows:

| | |
|---|------------------------------|
| Debt limit (5 percent of \$4,672,574,900) | \$ 233,628,745 |
| Applicable long-term debt | (132,623,685) |
| Amount available in debt service fund | <u>17,269,070</u> |
| MARGIN OF INDEBTEDNESS | <u>\$ 118,274,130</u> |

Proprietary Fund Debt

Proprietary fund debt is expected to be repaid by fund revenue and is compromised of the following individual issue at December 31, 2021:

| <u>DESCRIPTION</u> | <u>ISSUE DATES</u> | <u>INTEREST RATES (%)</u> | <u>FINAL MATURITY</u> | <u>BALANCE 12/31/21</u> |
|------------------------------------|------------------------|-------------------------------|---------------------------|-----------------------------|
| Revenue Bond Anticipation Notes | 2021 | 0.950% | 2024 | <u>\$ 68,263,000</u> |

Component Unit Debt

Component unit debt is expected to be repaid by revenue of the entity and contributions from the City pursuant the contribution and cooperative agreement. Component unit debt at December 31, 2021, is compromised of the following individual issue:

| <u>DESCRIPTION</u> | <u>ISSUE DATES</u> | <u>INTEREST RATES (%)</u> | <u>FINAL MATURITY</u> | <u>BALANCE 12/31/21</u> |
|--|------------------------|-------------------------------|---------------------------|-----------------------------|
| Taxable Interim Redevelopment Revenue Bond | 2021 | 1.890% | 2026 | <u>\$ 3,000,000</u> |

Maturities of Long-Term Obligations

Maturities of the long-term obligations at December 31, 2021, are:

| <u>YEARS</u> | <u>GENERAL OBLIGATION DEBT</u> | | | | | |
|--------------|--------------------------------|-----------------------------|---|----------------------------|-----------------------------------|----------------------------|
| | <u>BONDS</u> | | <u>NOTES PAYABLE DIRECT BORROWING AND PLACEMENT</u> | | <u>LOANS DIRECT PLACEMENT</u> | |
| | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> |
| 2022 | \$ 6,115,000 | \$ 2,160,043 | \$ 5,613,327 | \$ 632,124 | \$ 995,706 | \$ 172,734 |
| 2023 | 6,155,000 | 2,054,252 | 4,092,724 | 544,732 | 952,065 | 163,802 |
| 2024 | 6,250,000 | 1,882,550 | 4,150,237 | 470,217 | 656,031 | 142,538 |
| 2025 | 6,225,000 | 1,703,053 | 3,194,942 | 369,613 | 472,759 | 121,263 |
| 2026 | 6,395,000 | 1,530,595 | 6,852,747 | 251,903 | 311,134 | 98,577 |
| 2027-2031 | 30,365,000 | 5,491,503 | 6,964,439 | 334,296 | 1,331,322 | 364,345 |
| 2032-2036 | 23,615,000 | 2,531,207 | - | - | 1,500,883 | 194,786 |
| 2037-2040 | 9,570,000 | 533,452 | - | - | 845,369 | 27,428 |
| TOTAL | <u>\$ 94,690,000</u> | <u>\$ 17,886,655</u> | <u>\$ 30,868,416</u> | <u>\$ 2,602,885</u> | <u>\$ 7,065,269</u> | <u>\$ 1,285,473</u> |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 6 - Long-Term Obligations - Continued

| YEARS | PROPRIETARY FUND DEBT | | COMPONENT UNIT DEBT | |
|-------|-----------------------|---------------------|---------------------|-------------------|
| | REVENUE BONDS | | REVENUE BONDS | |
| | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST |
| 2022 | \$ - | \$ 648,499 | \$ - | \$ 55,598 |
| 2023 | - | 648,499 | - | 56,700 |
| 2024 | 68,263,000 | 324,249 | - | 56,700 |
| 2025 | - | - | - | 56,700 |
| 2026 | - | - | 3,000,000 | 56,700 |
| | <u>\$ 68,263,000</u> | <u>\$ 1,621,247</u> | <u>\$ 3,000,000</u> | <u>\$ 282,398</u> |

Current Refunding - The City issued \$3,300,000 of refunding notes (a portion of the 2021 B issuance) for a current refunding of \$3,330,000 of outstanding 2010 A and 2011 A bonds. The transaction resulted in an economic gain of \$275,298 and a reduction of \$289,199 in future debt service payments.

NOTE 7 - Conduit Debt Obligations

From time to time, the City has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The outstanding balance at December 31, 2021 is \$5,189,083.

NOTE 8 - Wisconsin Retirement System

Plan Description - The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/publications/acfr.htm>.

Vesting - For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided - Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 8 - Wisconsin Retirement System - Continued

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

| Year | Core Fund Adjustment (%) | Variable Fund Adjustment (%) |
|-------------|---------------------------------|-------------------------------------|
| 2011 | (1.2) | 11.0 |
| 2012 | (7.0) | (7.0) |
| 2013 | (9.6) | 9.0 |
| 2014 | 4.7 | 25.0 |
| 2015 | 2.9 | 2.0 |
| 2016 | 0.5 | (5.0) |
| 2017 | 2.0 | 4.0 |
| 2018 | 2.4 | 17.0 |
| 2019 | 0.0 | (10.0) |
| 2020 | 1.7 | 21.0 |

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$3,505,883 in contributions from the employer.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 8 - Wisconsin Retirement System - Continued

Contribution rates as of December 31, 2021 are:

| Employee Category | Employee | Employer |
|---|----------|----------|
| General (including teachers, executives, and elected officials) | 6.75% | 6.75% |
| Protective with Social Security | 6.75% | 11.65% |
| Protective without Social Security | 6.75% | 16.25% |

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the City reported a liability (asset) of (\$19,328,929) for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the City's proportion was 0.30960272%, which was an increase of 0.0036532% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the City recognized pension expense of \$2,145,180.

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------|-------------------------------|
| Differences between expected and actual experience | \$27,974,893 | \$6,025,741 |
| Net differences between projected and actual earnings on pension plan investments | - | 36,288,485 |
| Changes in actuarial assumptions | 438,417 | - |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 29,999 | 39,321 |
| Employer contributions subsequent to the measurement date | 3,760,151 | - |
| Total | \$32,203,460 | \$42,353,547 |

\$3,760,151 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| Year ended December 31: | Deferred Outflows/ (Inflows) of Resources |
|-------------------------|---|
| 2022 | \$(3,589,831) |
| 2023 | (972,374) |
| 2024 | (6,565,804) |
| 2025 | (2,782,229) |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 8 - Wisconsin Retirement System - Continued

Actuarial Assumptions - The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|--------------------------------|
| Actuarial Valuation Date: | December 31, 2019 |
| Measurement Date of Net Pension Liability (Asset) | December 31, 2020 |
| Actuarial Cost Method: | Entry Age |
| Asset Valuation Method: | Fair Market Value |
| Long-Term Expected Rate of Return: | 7.0% |
| Discount Rate: | 7.0% |
| Salary Increases: | |
| Inflation | 3.0% |
| Seniority/Merit | 0.1% - 5.6% |
| Mortality: | Wisconsin 2018 Mortality Table |
| Post-retirement Adjustments* | 1.9% |

* *No Post-Retirement Adjustment is Guaranteed - Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total Pension Liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

Long-Term Expected Return on Plan Assets - The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns (as of December 31, 2020)

| | Asset Allocation % | Long-Term Expected Nominal Rate of Return % | Long-Term Expected Real Rate of Return % |
|-------------------------------------|--------------------------|---|---|
| <u>Core Fund Asset Class</u> | | | |
| Global Equities | 51 | 7.2 | 4.7 |
| Fixed Income | 25 | 3.2 | 0.8 |
| Inflation Sensitive Assets | 16 | 2.0 | (0.4) |
| Real Estate | 8 | 5.6 | 3.1 |
| Private Equity/Debt | 11 | 10.2 | 7.6 |
| Multi-Asset | 4 | 5.8 | 3.3 |
| Total Core Fund | 115 | 6.6 | 4.1 |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 8 - Wisconsin Retirement System - Continued

| | Asset Allocation % | Long-Term Expected Nominal Rate of Return % | Long-Term Expected Real Rate of Return % |
|--|--------------------------|---|---|
| <u>Variable Fund Asset Class</u> | | | |
| U.S. Equities | 70 | 6.6 | 4.1 |
| International Equities | 30 | 7.4 | 4.9 |
| Total Variable Fund | 100 | 7.1 | 4.6 |
| New England Pension Consultants Long-Term US CPI (Inflation) Forecast : 2.4% | | | |
| Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations | | | |

Single Discount Rate - A single discount rate of 7.00% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.00% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2020. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

| | 1% Decrease to Discount Rate (6.0%) | Current Discount Rate (7.0%) | 1% Increase To Discount Rate (8.0%) |
|--|---|------------------------------------|---|
| City of La Crosse's proportionate share of the net pension liability (asset) | \$18,398,460 | (\$19,328,929) | (\$47,039,411) |

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/acfr.htm>

Payables to the Pension Plan

At December 31, 2021, the City reported a payable of \$715,522 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2021.

CITY OF LA CROSSE, WISCONSIN
 NOTES TO BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2021

NOTE 9 - Local Retiree Life Insurance Fund - OPEB

General Information about the Other Post-Employment Benefits

Plan Description - The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position - ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/publications/acfr.htm>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at <https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do>.

Benefits Provided - The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2021 are:

| Coverage Type | Employer Contribution |
|------------------------------|------------------------------|
| 50% Post Retirement Coverage | 40% of employee contribution |
| 25% Post Retirement Coverage | 20% of employee contribution |

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2019 are as listed below:

| Life Insurance Member Contribution Rates* For the year ended December 31, 2019 | | |
|---|--------|--------------|
| Attained Age | Basic | Supplemental |
| Under 30 | \$0.05 | \$0.05 |
| 30-34 | 0.06 | 0.06 |
| 35-39 | 0.07 | 0.07 |
| 40-44 | 0.08 | 0.08 |
| 45-49 | 0.12 | 0.12 |
| 50-54 | 0.22 | 0.22 |
| 55-59 | 0.39 | 0.39 |
| 60-64 | 0.49 | 0.49 |
| 65-69 | 0.57 | 0.57 |
| *Disabled members under age 70 receive a waiver-of-premium benefit. | | |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 9 - Local Retiree Life Insurance Fund - OPEB - Continued

During the reporting period, the LRLIF recognized \$24,451 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2021, the City reported a liability of \$6,745,113 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2020, the City's proportion was 1.22622300%, which was an increase of 0.046911% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the City recognized OPEB expense of \$841,565.

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|--|
| Differences between expected and actual experience | \$ - | \$ 321,853 |
| Net differences between projected and actual earnings on OPEB investments | 98,203 | - |
| Changes in assumptions | 2,623,943 | 462,806 |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 149,137 | 59,173 |
| Employer contributions subsequent to the measurement date | 76,703 | - |
| Total | \$2,947,986 | \$ 843,832 |

\$76,703 reported as deferred outflows related to OPEB resulting from the City's Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year ended December 31, | Deferred Outflows/ (Inflows) of Resources |
|----------------------------|---|
| 2022 | \$ 378,860 |
| 2023 | 368,240 |
| 2024 | 357,301 |
| 2025 | 323,839 |
| 2026 | 398,483 |
| 2027 | 192,229 |
| 2028 | 8,499 |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 9 - Local Retiree Life Insurance Fund - OPEB - Continued

Actuarial Assumptions - The total OPEB liability in the January 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|--|--------------------------------|
| Actuarial Valuation Date: | January 1, 2020 |
| Measurement Date of Net OPEB Liability (Asset) | December 31, 2020 |
| Actuarial Cost Method: | Entry Age Normal |
| 20 Year Tax-Exempt Municipal Bond Yield: | 2.12% |
| Long-Term Expected Rated of Return: | 4.25% |
| Discount Rate: | 2.25% |
| Salary Increases | |
| Inflation: | 2.20% |
| Seniority/Merit: | 0.10% - 5.60% |
| Mortality: | Wisconsin 2018 Mortality Table |

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total OPEB Liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the January 1, 2020 actuarial valuation.

Long-Term Expected Return on Plan Assets - The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2020

| <u>Asset Class</u> | <u>Index</u> | <u>Target Allocation</u> | <u>Long-Term Expected Geometric Real Rate of Return</u> |
|-----------------------------------|-----------------|--------------------------|---|
| US Credit Bonds | Barclays Credit | 50% | 1.47% |
| US Mortgages | Barclays MBS | 50% | 0.82% |
| Inflation | | | 2.20% |
| Long-Term Expected Rate of Return | | | 4.25% |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 9 - Local Retiree Life Insurance Fund - OPEB - Continued

Single Discount Rate - A single discount rate of 2.25% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.87% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.74% as of December 31, 2019 to 2.12% as of December 31, 2020. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate - The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.25 percent, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

| | 1% Decrease to Discount Rate (1.25%) | Current Discount Rate (2.25%) | 1% Increase To Discount Rate (3.25%) |
|--|---|--|---|
| City of La Crosse's proportionate share of the net pension liability (asset) | \$9,175,280 | \$6,745,113 | \$4,907,245 |

OPEB Plan Fiduciary Net Position. Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/acfr.htm>.

NOTE 10 - Post-Employment Benefits Other Than Pensions

General Information about the Post-Employment Benefits Other Than Pensions

Plan Description - The other post-employment benefits (OPEB) other than pensions is a single-employer defined benefit OPEB plan. Benefit terms are established by employee handbooks and certain employment contracts and may be modified by the City Council. The plan is administered by the City and included in the City's financial statements.

Benefits Provided - Employees covered under the employee handbook hired prior to January 1, 2014 and at least 53-55 years of age (depending on employee category) with 10-20 years of continuous employment with the City (depending on employee category) are eligible to continue receiving medical coverage into retirement until reaching Medicare eligibility provided they pay the current employee portion of the premiums.

Police and fire employees hired prior to July 1, 2013 and at least 53 years of age with 15-20 years of continuous employment with the City (depending on employee category) are eligible to continue receiving medical coverage into retirement until reaching Medicare eligibility provided they pay the current employee portion of the premiums.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 10 - Post-Employment Benefits Other Than Pensions - Continued

Employees Covered - As of the December 31, 2020 measurement date, the following employees were covered by the benefit terms. The plan is closed to new entrants.

| | |
|--|-------------------|
| Inactive employees or beneficiaries currently receiving benefits | 157 |
| Inactive employees entitled to but not yet receiving benefits | - |
| Active employees | <u>252</u> |
| Total | <u>409</u> |

Contributions - The City Council has the authority to establish the contribution requirements for the plan. Under the current plan, no contributions are made directly, rather the eligible retirees continue to be covered under the City's healthcare plan and the City pays a portion of the premium. The Council establishes contribution rates based on premiums and an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the unfunded accrued liability. For the year ended December 31, 2021, the City paid \$3,464,664 in premium benefits.

Actuarial Assumptions - The OPEB healthcare liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|------------------------------------|--|
| Actuarial Valuation Date: | January 1, 2020 |
| Measurement Date: | December 31, 2020 |
| Actuarial Cost Method: | Entry Age Normal - Level % |
| Long-Term Expected Rate of Return: | N/A |
| Discount Rate: | 1.93% |
| Salary Increases: | 4% |
| Mortality: | WRS December 31, 2019 Valuation |
| Medical Care Cost Trend: | 5% decreasing by .40% per year to 4.5%, and level thereafter |

The actuarial valuation was based upon the data provided by the City and utilized the premium rate history of the City's medical plans as well as the trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of January 1, 2020. Actuarial assumptions are based upon the Wisconsin Retirement System December 31, 2019 Actuarial Valuation Report.

Long-Term Expected Return on Plan Assets - As of the measurement date, there were no plan assets.

Discount Rate - A discount rate of 1.93% was used to measure the total OPEB healthcare liability. This discount rate was based on a 20 year municipal bond rate. Based on these assumptions, the plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB healthcare liability.

Changes in the OPEB Healthcare Liability

| | |
|--|--|
| | <u>OPEB HEALTHCARE LIABILITY</u> |
| BEGINNING BALANCE | <u>\$39,522,155</u> |
| Changes for the year: | |
| Service | 1,353,237 |
| Interest | 732,355 |
| Changes of assumption and other inputs | (726,246) |
| Benefit payments | <u>(3,152,716)</u> |
| NET CHANGES | <u>(1,793,370)</u> |
| ENDING BALANCE | <u>\$37,728,785</u> |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 10 - Post-Employment Benefits Other Than Pensions - Continued

Sensitivity of the OPEB Healthcare Liability to Changes in the Healthcare Cost Trend Rate -

The following presents the OPEB healthcare liability calculated using the healthcare cost trend rate of 5 percent decreasing to 4.5 percent, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (4 percent decreasing to 3.5 percent) or 1-percentage-point higher (6 percent decreasing to 5.5 percent) than the current rate:

| | 1% Decrease to Healthcare Cost Rate (4% decreasing to 3.5%) | Current Healthcare Cost Rate (5% decreasing to 4.5%) | 1% Increase to Healthcare Cost Rate (6% decreasing to 5.5%) |
|---------------------------|--|---|--|
| OPEB healthcare liability | \$35,556,271 | \$37,728,785 | \$40,052,703 |

Sensitivity of the OPEB Healthcare Liability to Changes in the Discount Rate - The following presents the OPEB healthcare liability calculated using the discount rate of 1.93 percent, as well as what the OPEB healthcare liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.93 percent) or 1-percentage-point higher (2.93 percent) than the current rate:

| | 1% Decrease to Discount Rate (1.25%) | Current Discount Rate (2.25%) | 1% Increase to Discount Rate (3.25%) |
|---------------------------|--|----------------------------------|--|
| OPEB healthcare liability | \$41,166,952 | \$37,728,785 | \$34,720,847 |

Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB Healthcare

For the year ended December 31, 2021, the City recognized OPEB healthcare expense of \$2,576,513.

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB healthcare from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual experience | \$ - | \$11,199,507 |
| Changes in assumptions | 2,282,807 | 2,731,497 |
| Net differences between projected and actual earnings on pension plan investments | - | - |
| Employer contributions subsequent to the measurement date | - | - |
| Total | \$2,282,807 | \$13,931,004 |

\$-0- reported as deferred outflows related to OPEB healthcare resulting from contributions subsequent to the measurement date will be recognized as a reduction on the net OPEB healthcare liability (asset) in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB healthcare will be recognized in expense as follows:

CITY OF LA CROSSE, WISCONSIN
 NOTES TO BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2021

NOTE 10 - Post-Employment Benefits Other Than Pensions - Continued

| Year ending December 31 | Deferred Outflows/ (Inflows) of Resources |
|----------------------------|--|
| 2022 | \$(4,662,103) |
| 2023 | (4,662,103) |
| 2024 | (2,228,496) |
| 2025 | (95,495) |

Payables to the OPEB Healthcare Plan - The City reported a payable of zero for the outstanding amount of contributions to the OPEB Healthcare plan required for the year ended December 31, 2021.

NOTE 11 - Interfund Receivables, Payables, and Transfers

| <u>RECEIVABLE FUND</u> | <u>PAYABLE FUND</u> | <u>AMOUNT</u> |
|-------------------------------|---------------------|----------------------------|
| Due To/From Other Funds | | |
| General | Water Utility | \$ 964,746 |
| General | CDBG Grants | 449,606 |
| General | Federal Grants | 1,921,393 |
| General | Housing | 41,950 |
| General | TIF District #10 | 44,444 |
| General | TIF District #15 | 101,633 |
| La Crosse Center | Federal Grants | 508,944 |
| | | <u>\$ 4,032,716</u> |
| Advances To/From Other Funds: | | |
| General Fund | Transit | \$ 2,528,526 |
| General Fund | TIF District #12 | 65,585 |
| General Fund | Special Assigned | 160,000 |
| Parking Utility | TIF District #11 | 1,000,000 |
| Water Utility | TIF District #10 | 202,364 |
| Sewer Utility | TIF District #12 | 20,728 |
| Debt Service Fund | TIF District #11 | 1,000,000 |
| Special Assigned | TIF District #12 | 127,802 |
| General Fund | CDBG Grants | 250,000 |
| | | <u>\$ 5,355,005</u> |

The above balances resulted from the timing differences between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, (3) payments between funds are made, and (4) loans made between funds.

Individual fund transfers during 2021 are as follows:

| <u>TRANSFER OUT</u> | <u>TRANSFER IN:</u> | | | |
|------------------------------------|----------------------------|----------------------------|---|--|
| | <u>GENERAL FUND</u> | <u>DEBT SERVICE</u> | <u>BUILDING AND LAND CAPITAL PROJECTS</u> | <u>NONMAJOR GOVERNMENTAL FUNDS</u> |
| General Fund | \$ - | \$ 9,072,339 | \$ - | \$ - |
| Building and Land Capital Projects | - | - | - | 3,178,101 |
| Nonmajor Governmental Funds | 3,368,061 | 225,696 | 177,935 | 5,728,696 |
| Water Utility | 937,870 | - | - | - |
| Sewer Utility | 26,876 | - | - | - |
| TOTAL | <u>\$ 4,332,807</u> | <u>\$ 9,298,035</u> | <u>\$ 177,935</u> | <u>\$ 8,906,797</u> |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 11 - Interfund Receivables, Payables, and Transfers - Continued

| | <u>TRANSFER IN:</u> | | |
|------------------------------------|----------------------------|--------------------------|----------------------------|
| | <u>PARKING UTILITY</u> | <u>STORM UTILITY</u> | <u>TOTAL</u> |
| <u>TRANSFER OUT:</u> | | | |
| General Fund | \$ - | \$ - | \$ 9,072,339 |
| Building and Land Capital Projects | - | - | 3,178,101 |
| Nonmajor Governmental Funds | 1,017,581 | - | 10,517,969 |
| Water Utility | - | - | 937,870 |
| Sewer Utility | - | - | 26,876 |
| TOTAL | <u>\$ 1,017,581</u> | <u>\$ -</u> | <u>\$23,733,155</u> |

Generally, transfers are used to move revenue from the fund that collects them to the fund that the budget requires to expend them and use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 12 - Net Position and Fund Balances

Portions of fund balances and net position are not available for current appropriations or expenditures as follows:

| <u>FUND</u> | <u>PURPOSE/REASON</u> | <u>AMOUNT</u> |
|------------------|----------------------------|--------------------------|
| <u>Deficits</u> | | |
| TIF District #10 | Awaiting future TIF levies | \$ 246,808 |
| TIF District #12 | Awaiting future TIF levies | 180,463 |
| TIF District #15 | Awaiting future TIF levies | 102,804 |
| Housing | Awaiting future revenue | 42,950 |
| Federal Grants | Awaiting future revenue | 78,875 |
| | Total Deficits | <u>\$ 651,900</u> |

Portions of fund balances and net position are not available for current appropriations or expenditures as follows:

| <u>FUND</u> | <u>PURPOSE/REASON</u> | <u>AMOUNT</u> |
|---------------------|----------------------------------|----------------------------|
| <u>Nonspendable</u> | | |
| General Fund | Inventory and prepaid expenses | \$ 135,725 |
| General Fund | Advances to other funds | 3,004,111 |
| General Fund | Delinquent personal property tax | 305,260 |
| La Crosse Center | Inventory | 11,309 |
| Transit | Prepaid expenses and inventory | 163,552 |
| Special Assigned | Prepaid expenses | 1,450 |
| Special Assigned | Advances to other funds | 127,802 |
| Debt Service | Advances to other funds | 1,000,000 |
| | Total Nonspendable | <u>\$ 4,749,209</u> |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 12 - Net Position and Fund Balances - Continued

| <u>FUND</u> | <u>PURPOSE/REASON</u> | <u>AMOUNT</u> |
|--|--|-----------------------------|
| <u>Restricted</u> | | |
| Debt Service | Future debt repayment | \$ 16,269,070 |
| Building and Land Capital Projects | Unspent bond monies | 11,905,158 |
| Capital Projects | Unspent bond monies | 2,014,215 |
| TIF District #11 | Future TIF expenditures | 1,706,980 |
| TIF District #13 | Future TIF expenditures | 7,993,334 |
| TIF District #14 | Future TIF expenditures | 4,269,167 |
| TIF District #16 | Future TIF expenditures | 699,752 |
| TIF District #17 | Future TIF expenditures | 896,404 |
| TIF District #18 | Future TIF expenditures | 394,764 |
| TIF District #19 | Future TIF expenditures | 141 |
| TIF District #20 | Future TIF expenditures | 141 |
| Equipment | Unspent bond monies | 1,728,356 |
| Flood Control Plan | Unspent bond monies | 38,433 |
| Parks and Recreation | Unspent bond monies | 1,035,309 |
| Roadway and Infrastructure | Unspent bond monies | 8,330,325 |
| HUD Grants | Future loan payments | 606,019 |
| | Total Restricted | <u>\$ 57,887,568</u> |
| <u>Committed</u> | | |
| State Grants | Future grant expenditures | \$ 154,987 |
| Library | Future library expenditures | 2,370,695 |
| La Crosse Center | Future La Crosse Center expenditures | 1,202,836 |
| Special Assessments | Future special assessment expenditures | 256,120 |
| Special Assigned | Expenditures related to prior year budget commitments | 8,399,405 |
| Room Tax | Future room tax expenditures | 2,782,095 |
| | Total Committed | <u>\$ 15,166,138</u> |
| <u>Restricted - Governmental Activities</u> | | |
| Capital Projects | Various projects | \$ 41,012,479 |
| Debt Service | Future debt repayment | 16,269,070 |
| Special Revenue | Unspent bond monies | 606,019 |
| Other Activities | Wisconsin Retirement System pension asset | 17,896,696 |
| | Total Restricted - Governmental Activities | <u>\$ 75,784,264</u> |
| <u>Restricted - Proprietary Funds and Business-Type Activities</u> | | |
| Airport | Restricted for future projects | \$ 912,426 |
| Airport | Wisconsin Retirement System pension asset | 261,722 |
| Parking | Wisconsin Retirement System pension asset | 185,458 |
| Sewer | DNR replacement reserve | 1,841,955 |
| Sewer | Wisconsin Retirement System pension asset | 410,703 |
| Water | Replacement fund | 136,655 |
| Water | Wisconsin Retirement System pension asset | 447,940 |
| Storm | Restricted for future projects | 57,377 |
| Storm | Wisconsin Retirement System pension asset | 126,410 |
| | Total Restricted - Proprietary Funds and Business-Type Activities | <u>\$ 4,380,646</u> |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 13 - Contingent Liabilities and Commitments

The City is a defendant in several lawsuits. In the opinion of the City Attorney and the City's management, resolution of these cases will not result in any material adverse effect on the City's operations or financial position. During 2020, notices of injury were filed by a neighboring township's property owners regarding alleged private well contamination. As of the financial statement date, the dollar amount of a potential liability could not be reasonably determined as it is not yet probable that a liability will be incurred.

All capital projects fund balances consist of unspent bond proceeds which have been restricted for future projects.

The Component Unit has contracted with a master developer for a development project. The contract includes performance incentives with a maximum of \$825,000.

NOTE 14 - Tax Incremental Finance Districts

Tax increment financing, as authorized by Section 66.1105 of the Wisconsin Statutes, is a method by which the City can recover its development and public improvement costs in Tax Incremental Finance District (TIF) designated areas. These costs are recovered from the increased valuation in the designated area. The City has financed development and public improvement costs in its TIF through general fund advances and through the issuance of general obligation long-term debt. Project costs have been reported primarily as Capital Projects Funds expenditures. Tax increments will be used to repay general fund advances and to meet maturing debt obligations incurred to provide financing for development and public improvement costs within the tax incremental district. The District is allowed to collect tax increments until its termination date. Any over-collections are returned to the various taxing entities of the District. The City becomes liable for any cost not recovered by the termination date.

The City has thirteen active Tax Incremental Financing Districts. The following are project summaries of the activity and status of the districts through December 31, 2021:

| | #6 | #10 | #11 | #12 | #13 | #14 |
|--|-------------------|---------------------|----------------------|---------------------|-----------------------|---------------------|
| SOURCES OF FUNDS | | | | | | |
| TIF tax collections | \$ 28,978,169 | \$ 757,788 | \$ 34,630,543 | \$ 8,023,599 | \$ 13,468,535 | \$ 14,384,505 |
| Exempt computer aids | 1,346,970 | 95,322 | 5,066,505 | 123,135 | 1,749,557 | 11,596,832 |
| Payment from other government | - | 688,807 | - | - | - | - |
| Sale of assets | 237,347 | 26,806 | 828,002 | 42,200 | 335,315 | 405,689 |
| Grants | 441,015 | - | 5,432,773 | 42,640 | 375,000 | 1,238,367 |
| Economic development proceeds | - | - | 640 | - | 128 | - |
| DNR loan | - | - | - | - | 216,657 | - |
| Judgment/liquidated damages | - | - | 2,000,000 | - | 200,000 | - |
| Loan repayments | - | - | 699,910 | - | 51,250 | - |
| Rents - net of costs | - | - | - | - | 52,261 | - |
| Interest income | 9,461 | 846 | 59,989 | 5,271 | - | 68,465 |
| Proceeds from long-term debt | 33,692,804 | 240,750 | 37,061,983 | 7,355,928 | 8,586,767 | 1,185,993 |
| Settlement from private | - | - | - | - | - | 3,376,628 |
| Transfers from other TIF's | 18,413,128 | - | 400,608 | 748,500 | 2,036 | 5,000 |
| TOTAL SOURCES | 83,118,894 | 1,810,319 | 86,180,953 | 16,341,273 | 25,037,506 | 32,261,479 |
| USES OF FUNDS | | | | | | |
| Capital expenditures | 36,896,621 | 1,845,157 | 56,407,143 | 9,476,320 | 10,838,396 | 17,829,482 |
| Principal and interest on long-term debt | 43,651,697 | 183,629 | 25,417,268 | 7,012,673 | 5,495,470 | 450,823 |
| Interest on advances | 138,075 | 28,341 | 893,509 | 32,743 | 46,157 | 8,781 |
| Incentives for reverse TIF | - | - | 1,756,053 | - | 150,000 | 9,703,226 |
| Final distribution | 1,728,914 | - | - | - | - | - |
| Transfers to other TIF's | 703,587 | - | - | - | 514,149 | - |
| TOTAL USES | 83,118,894 | 2,057,127 | 84,473,973 | 16,521,736 | 17,044,172 | 27,992,312 |
| FUND (DEFICIT) BALANCES AS OF DECEMBER 31, 2021 | \$ - | \$ (246,808) | \$ 1,706,980 | \$ (180,463) | \$ 7,993,334 | \$ 4,269,167 |
| FUTURE REQUIREMENTS | | | | | | |
| Debt service | \$ - | \$ 2,901 | \$ 18,488,173 | \$ 4,514,672 | \$ 4,651,164 | \$ 25,823 |
| Advances from other funds | - | 202,364 | 2,000,000 | 214,115 | - | - |
| Interest on advances | - | 838 | 10,650 | 10,472 | - | - |
| Proceeds from other governments | - | 826,989 | - | - | - | - |
| Estimated payable (developer's agreement) | - | - | 4,120,000 | - | 250,000 | 6,690,000 |
| Less receivables/plus payables | - | 44,444 | 459,840 | 14,423 | 13,686 | 91,114 |
| TOTAL FUTURE REQUIREMENTS | - | 1,077,536 | 25,078,663 | 4,753,682 | 4,914,850 | 6,806,937 |
| Less cash on hand (deficit) | - | - | (4,166,820) | (48,075) | (8,007,020) | (4,360,281) |
| BALANCE TO BE COLLECTED ON TIF DISTRICT | \$ - | \$ 1,077,536 | \$ 20,911,843 | \$ 4,705,607 | \$ (3,092,170) | \$ 2,446,656 |
| DISTRICT TERMINATION DATE | 2021 | 2030 | 2031 | 2032 | 2026 | 2026 |
| 2021 Tax Increment | \$ - | \$ 301,342 | \$ 4,718,465 | \$ 602,955 | \$ 3,716,862 | \$ 1,690,808 |

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 14 - Tax Incremental Finance Districts - Continued

| | <u>#15</u> | <u>#16</u> | <u>#17</u> | <u>#18</u> | <u>#19</u> | <u>#20</u> |
|--|---------------------|---------------------|----------------------|---------------------|-----------------|------------------|
| SOURCES OF FUNDS | | | | | | |
| TIF tax collections | \$ 4,810,784 | \$ 807,948 | \$ 5,763,162 | \$ - | \$ - | \$ - |
| Exempt computer aids | 472,622 | 12,989 | 85,897 | - | - | - |
| Payment from other government | - | - | 1,003,448 | - | - | - |
| Sale of assets | 295 | - | 72,207 | - | - | - |
| Grants | - | - | 2,722 | - | - | - |
| Economic development proceeds | - | 30,000 | - | - | - | - |
| Judgment/liquidated damages | 4,670 | - | - | - | - | - |
| Loan repayments | 20,316 | - | - | - | - | - |
| Interest income | 2,700 | 2,776 | 17,317 | 557 | 1 | 1 |
| Proceeds from long-term debt | - | 1,736,875 | 16,190,000 | - | - | - |
| Proceeds from entity | 272,935 | 803,739 | - | - | - | - |
| Transfers from other TIF's | - | - | - | 514,149 | 10,000 | 10,000 |
| TOTAL SOURCES | <u>5,584,322</u> | <u>3,394,327</u> | <u>23,134,753</u> | <u>514,706</u> | <u>10,001</u> | <u>10,001</u> |
| USES OF FUNDS | | | | | | |
| Capital expenditures | 4,419,463 | 2,668,658 | 16,814,133 | 119,942 | 9,860 | 9,860 |
| Principal and interest on long-term debt | 24 | - | 5,423,788 | - | - | - |
| Interest on advances | - | 25,917 | 428 | - | - | - |
| Incentives for reverse TIF | 1,267,639 | - | - | - | - | - |
| TOTAL USES | <u>5,687,126</u> | <u>2,694,575</u> | <u>22,238,349</u> | <u>119,942</u> | <u>9,860</u> | <u>9,860</u> |
| FUND (DEFICIT) BALANCES AS OF DECEMBER 31, 2021 | <u>\$ (102,804)</u> | <u>\$ 699,752</u> | <u>\$ 896,404</u> | <u>\$ 394,764</u> | <u>\$ 141</u> | <u>\$ 141</u> |
| FUTURE REQUIREMENTS | | | | | | |
| Debt service | \$ - | \$ - | \$ 12,098,328 | \$ - | \$ - | \$ - |
| Estimated payable (developer's agreement) | 4,400,000 | - | 625,000 | - | - | - |
| Less receivables/plus payables | 102,804 | 87,312 | 89,676 | 89,845 | - | - |
| TOTAL FUTURE REQUIREMENTS | <u>4,502,804</u> | <u>87,312</u> | <u>12,813,004</u> | <u>89,845</u> | <u>-</u> | <u>-</u> |
| Less cash on hand (deficit) | - | (787,064) | (986,080) | (484,609) | (141) | (141) |
| BALANCE TO BE COLLECTED OF TIF DISTRICT | <u>\$ 4,502,804</u> | <u>\$ (699,752)</u> | <u>\$ 11,826,924</u> | <u>\$ (394,764)</u> | <u>\$ (141)</u> | <u>\$ (141)</u> |
| DISTRICT TERMINATION DATE | 2033 | 2034 | 2035 | 2042 | 2042 | 2042 |
| 2021- Tax Increment | <u>\$ 920,533</u> | <u>\$ 340,314</u> | <u>\$ 2,111,561</u> | <u>\$ 14,415</u> | <u>\$ -</u> | <u>\$ 22,581</u> |

CITY OF LA CROSSE, WISCONSIN
 NOTES TO BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2021

NOTE 15 - Risk Management

Self-Insured Programs

Effective 1986, the City began to self-insure its liability and workers' compensation exposures. The Liability Claims Fund is to be used solely for settling liability claims. The Workers' Compensation Fund is to be used only to meet any compensation claims under the Wisconsin Workers' Compensation Act. Funding comes from the City's annual operating budgets of the general and enterprise funds. The City must provide for 100 percent of any claims awarded by the funds.

The City also established a self-funded health plan for its employees. The plan administrators, Customer Benefit Administrators and Quartz (formerly Gundersen Lutheran Health Plan), are responsible for the approval, processing, and payment of claims, after which they bill the City for reimbursement. The City is also responsible for a monthly administrative fee. The plan reports on a fiscal year ending December 31.

As part of the health care coverage of the Plan, the City purchases specific stop loss insurance. Specific coverage pays claims in excess of \$100,000 per individual after the City has met a \$100,000 special combined aggregating deductible.

Claims Liabilities - The City records an estimated liability for health care, workers' compensation, and liability claims against the City. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred but not reported based on historical experience.

Unpaid Claims Liabilities - The following represent the changes in approximate aggregate liabilities for the City from January 1, 2020 to December 31, 2021:

| | <u>Health Care</u> | <u>Workers' Compensation</u> | <u>Liability</u> |
|---|----------------------------|----------------------------------|--------------------------|
| Liability Balance, January 1, 2020 | \$ 3,987,929 | \$ 1,258,337 | \$ 598,959 |
| Claims and changes in estimates | 7,704,848 | (318,128) | 51,273 |
| Claim payments | <u>(8,366,353)</u> | <u>(6,838)</u> | <u>(113,262)</u> |
| Liability Balance, January 1, 2021 | 3,326,424 | 933,371 | 536,970 |
| Claims and changes in estimates | 11,999,378 | (42,638) | 40,189 |
| Claim payments | <u>(10,317,539)</u> | <u>(38,911)</u> | <u>(128,649)</u> |
| LIABILITY BALANCE, DECEMBER 31, 2021 | <u>\$ 5,008,263</u> | <u>\$ 851,822</u> | <u>\$ 448,510</u> |

Claim payments are primarily funded through charges to the other funds.

Participation in Risk Pool

On January 1, 2014, the City joined Wisconsin Municipal Mutual Insurance Company (WMMIC). The WMMIC was organized as a non-assessable mutual insurance company on November 1, 1987. WMMIC is comprised on nineteen members, three cities, fifteen counties, and one special-use district. Members purchase general liability (including law enforcement professional), auto liability, cyberliability, and public official's errors and omissions liability insurance. Members also purchase workers compensation reinsurance through WMMIC. WMMIC provides claims administration for members for their self-funded liability and workers compensation programs.

CITY OF LA CROSSE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021

NOTE 15 - Risk Management - Continued

The WMMIC provides the City with \$10,000,000 of liability coverage for losses over their self-insured retention level of \$150,000 per occurrence with a \$600,000 aggregate stop loss. An annual premium is charged to cover expected claims and administrative costs. The claims component of the premium is determined by independent actuaries and allocated among the participating members based on payroll and loss history.

The WMMIC is a policy driven organization and as such, all WMMIC policies are approved by the Board of Directors. WMMIC members control the company through a strong committee structure that meets at least quarterly and makes recommendations to the Board of Directors. The Board of Directors and its Officers are comprised of official representatives of their respective member municipality.

The City is exposed to various risks of loss to torts; theft, damage, and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There has been no significant reduction in insurance coverage from the previous year. There have been no settlements in excess of coverage in any of the prior three fiscal years.

CITY OF LA CROSSE, WISCONSIN
REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LA CROSSE, WISCONSIN
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2021

| | BUDGETED AMOUNTS | | ACTUAL | VARIANCE WITH |
|--|-----------------------------|-----------------------------|-----------------------------|--------------------------|
| | ORIGINAL | FINAL | | FINAL BUDGET |
| | | | | POSITIVE (NEGATIVE) |
| REVENUE | | | | |
| Taxes | \$ 35,936,076 | \$ 35,936,076 | \$ 36,555,926 | \$ 619,850 |
| Intergovernmental | 15,996,675 | 15,996,675 | 18,746,816 | 2,750,141 |
| Licenses and permits | 1,474,593 | 1,474,593 | 1,697,724 | 223,131 |
| Fines, forfeits, and penalties | 750 | 750 | 7,616 | 6,866 |
| Public charges for services | 1,185,835 | 1,185,835 | 685,487 | (500,348) |
| Intergovernmental charges for services | 1,908,064 | 1,908,064 | 1,866,383 | (41,681) |
| Miscellaneous | 940,919 | 940,919 | 580,370 | (360,549) |
| Miscellaneous | - | - | (589,598) | (589,598) |
| TOTAL REVENUE | <u>57,442,912</u> | <u>57,442,912</u> | <u>59,550,724</u> | <u>2,107,812</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | 7,584,675 | 7,546,775 | 8,290,429 | (743,654) |
| Public safety | 26,193,372 | 26,561,441 | 25,789,168 | 772,273 |
| Public works | 10,177,004 | 10,177,004 | 9,459,756 | 717,248 |
| Health and human services | 149,000 | 149,000 | 154,427 | (5,427) |
| Culture, recreation, and education | 10,787,414 | 10,819,118 | 11,048,136 | (229,018) |
| Conservation and development | 422,823 | 422,823 | 432,722 | (9,899) |
| Debt service | | | | |
| Principal | 6,000 | 6,000 | - | 6,000 |
| Capital outlay | 589,500 | 139,500 | 875,788 | (736,288) |
| TOTAL EXPENDITURES | <u>55,909,788</u> | <u>55,821,661</u> | <u>56,050,426</u> | <u>(228,765)</u> |
| EXCESS OF REVENUE OVER EXPENDITURES | <u>1,533,124</u> | <u>1,621,251</u> | <u>3,500,298</u> | <u>1,879,047</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | 12,262,047 | 12,262,047 | 4,332,807 | (7,929,240) |
| Operating transfers (out) | (13,565,687) | (13,567,723) | (9,072,339) | 4,495,384 |
| Sale of capital assets | 35,000 | 35,000 | 1,353,949 | 1,318,949 |
| Issuance of long-term debt | - | - | 771,027 | 771,027 |
| TOTAL OTHER FINANCING (USES) | <u>(1,268,640)</u> | <u>(1,270,676)</u> | <u>(2,614,556)</u> | <u>(1,343,880)</u> |
| NET CHANGE IN FUND BALANCE | 264,484 | 350,575 | 885,742 | 535,167 |
| FUND BALANCE - BEGINNING OF YEAR | <u>18,628,087</u> | <u>18,628,087</u> | <u>18,628,087</u> | <u>-</u> |
| FUND BALANCE - END OF YEAR | <u>\$ 18,892,571</u> | <u>\$ 18,978,662</u> | <u>\$ 19,513,829</u> | <u>\$ 535,167</u> |

The accompanying notes are an integral part of this schedule.

CITY OF LA CROSSE, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
YEAR ENDED DECEMBER 31, 2021

Budgets and Budgetary Accounting - The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Finance Committee recommends to the Common Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted in the Council Chambers to obtain taxpayer comments.
3. Prior to December 1, the budget is legally enacted through passage of a resolution.
4. The Director of Finance is authorized to transfer budget amounts within departments; however, any revisions that alter the total expenditures of any department must be approved by the Common Council.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund. Capital Projects Funds are budgeted on a project basis, rather than an annual basis. Formal budgets are not adopted for the Special Revenue Funds since they are not supported by property taxes, and effective control is achieved through alternative methods. Since all general obligation debt is secured by the full faith and credit of the City, budgetary control of the Debt Service Fund is achieved in the General Fund (which budgets an operating transfer to Debt Service for payment of principal and interest).
6. Budgets for the General Fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
7. Budgetary expenditure control is exercised at the department level within the Fund.
8. Budgeted amounts are as authorized in the original budget resolution and subsequent revisions are authorized by the Common Council.
9. The supplementary appropriations to decrease the total General Fund budget during the year were \$88,127.
10. Appropriations lapse at year end, except those identified as designated for carry over budget items.

Excess of Actual Expenditures Over Budget

General Fund expenditures exceeded budget in general government by \$743,654, health and human services by \$5,427, culture, recreation, and education by \$229,018 conservation and development by \$9,899 and capital outlay by \$736,288 for the year ended December 31, 2021. The over expenditures were financed by under expenditures in other functions and greater than anticipated revenue.

CITY OF LA CROSSE, WISCONSIN
OPEB HEALTHCARE DEFINED BENEFIT PLAN SCHEDULES
YEAR ENDED DECEMBER 31, 2021

SCHEDULE OF CHANGES IN THE OPEB HEALTHCARE LIABILITY AND RELATED RATIOS
Last 10 Fiscal Years

| | 2021 | 2020 | 2019 | 2018 |
|--|----------------------|----------------------|----------------------|----------------------|
| Total OPEB Healthcare Liability | | | | |
| Service cost | \$ 1,353,237 | \$ 1,039,468 | \$ 1,665,034 | \$ 1,512,531 |
| Interest | 732,355 | 1,618,378 | 1,792,678 | 2,161,436 |
| Changes of benefit terms | - | - | - | - |
| Differences between expected and actual experience | - | (13,863,827) | - | (8,856,250) |
| Changes of assumptions or other input | (726,246) | 2,816,961 | 879,410 | (3,448,173) |
| Benefit payments | (3,152,716) | (3,464,664) | (4,414,782) | (4,449,578) |
| Administrative expense | - | - | - | - |
| Other changes | - | - | (3,291) | (2,208,450) |
| Net Changes in Total OPEB Healthcare Liability | (1,793,370) | (11,853,684) | (80,951) | (15,288,484) |
| Total OPEB Healthcare Liability - Beginning | 39,522,155 | 51,375,839 | 51,456,790 | 66,745,274 |
| Total OPEB Healthcare Liability - Ending | \$ 37,728,785 | \$ 39,522,155 | \$ 51,375,839 | \$ 51,456,790 |
| Covered payroll | \$ 19,887,610 | \$ 19,122,675 | \$ 20,440,991 | \$ 20,440,991 |
| Net OPEB healthcare liability as a percentage of covered payroll | 189.71% | 206.68% | 251.34% | 251.73% |

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

| | 2021 | 2020 | 2019 | 2018 |
|---|---------------|---------------|---------------|---------------|
| Actuarially determined contributions | \$ - | \$ - | \$ - | \$ - |
| Contributions in relation to the actuarially determined contributions | - | - | - | - |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - |
| Covered payroll | \$ 19,887,610 | \$ 19,122,675 | \$ 20,440,991 | \$ 20,440,991 |
| Contributions as a percentage of covered payroll | - | - | - | - |
| Actuarial valuation date | 1/1/2020 | 1/1/2020 | 1/1/2018 | 1/1/2018 |
| Measurement date | 12/31/2020 | 12/31/2020 | 12/31/2018 | 12/31/2018 |

The City implemented the Government Accounting Standards Board Statement No. 75 for the year ended December 31, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the preceding years.

Notes to Required Supplementary Information for the Year Ended December 31, 2021

Methods and assumptions used to determine actuarially calculations - entry age normal cost, 30 year level % open amortization, fair market value asset valuation, 2.25% discount rate, 4% salary increases, Wisconsin 2019 mortality table.

Changes of benefit terms - there were no changes of benefit terms.

Changes of assumptions - there were no changes in the assumptions.

CITY OF LA CROSSE, WISCONSIN
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES
YEAR ENDED DECEMBER 31, 2021

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Last 10 Fiscal Years

| Pension Plan Fiscal Year | Proportion of the Net Pension Liability (Asset) | Proportionate Share of the Net Pension Liability (Asset) | Covered Payroll | Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset) |
|--------------------------|---|--|-----------------|---|--|
| 2020 | 0.30960272% | \$ (19,328,929) | \$ 36,278,721 | -53.28% | 105.26% |
| 2019 | 0.30594952% | (9,865,210) | 35,174,534 | -28.05% | 102.96% |
| 2018 | 0.29907982% | 10,640,823 | 33,894,372 | 31.39% | 96.45% |
| 2017 | 0.28830557% | (8,560,134) | 32,414,141 | -26.41% | 102.93% |
| 2016 | 0.27955334% | 2,304,187 | 31,820,938 | 7.24% | 99.12% |
| 2016 | 0.27169553% | 4,414,500 | 30,422,348 | 14.51% | 98.20% |
| 2014 | 0.27001724% | (6,632,361) | 29,513,033 | -22.47% | 102.74% |

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

| City Fiscal Year End | Contractually Required Contributions | Contributions in Relation to the Contractually Required Contributions | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|----------------------|--------------------------------------|---|----------------------------------|-----------------|--|
| 2021 | \$ 3,505,883 | \$ (3,505,883) | \$ - | \$ 36,278,721 | 9.66% |
| 2020 | 3,250,304 | (3,250,304) | - | 35,174,534 | 9.24% |
| 2019 | 3,168,907 | (3,168,907) | - | 33,894,372 | 9.35% |
| 2018 | 3,030,212 | (3,030,212) | - | 32,414,141 | 9.35% |
| 2017 | 2,755,204 | (2,755,204) | - | 31,820,938 | 8.66% |
| 2017 | 2,661,909 | (2,661,909) | - | 30,422,348 | 8.75% |
| 2015 | 2,689,659 | (2,689,659) | - | 29,513,033 | 9.11% |

The City implemented the Government Accounting Standards Board Statement No. 68 for the year ended December 31, 2015. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the preceding years.

Notes to Required Supplementary Information for the Year Ended December 31, 2021

Changes of benefit terms - there were no changes of benefit terms.

Changes of assumptions - No significant change in assumptions were noted from the prior year.

CITY OF LA CROSSE, WISCONSIN
WISCONSIN RETIREMENT SYSTEM LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
YEAR ENDED DECEMBER 31, 2021

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
Last 10 Fiscal Years

| OPEB Plan Fiscal Year | Proportion of the Net OPEB Liability (Asset) | Proportionate Share of the Net OPEB Liability (Asset) | Covered Payroll | Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset) |
|-----------------------|--|---|-----------------|--|---|
| 2020 | 1.22622300% | \$ 6,745,113 | \$ 32,350,000 | 20.85% | 31.36% |
| 2019 | 1.17931200% | 5,021,740 | 31,321,000 | 16.03% | 37.58% |
| 2018 | 1.20713400% | 3,114,813 | 30,307,000 | 10.28% | 48.69% |
| 2017 | 1.19802700% | 3,604,360 | 50,380,462 | 7.15% | 44.81% |

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

| City Fiscal Year End | Contractually Required Contributions | Contributions in Relation to the Contractually Required Contributions | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|----------------------|--------------------------------------|---|----------------------------------|-----------------|--|
| 2021 | \$ 24,451 | (24,451) | \$ - | \$ 32,350,000 | 0.08% |
| 2020 | 21,319 | (21,319) | - | 31,321,000 | 0.07% |
| 2019 | 23,257 | (23,257) | - | 30,307,000 | 0.08% |
| 2018 | 22,750 | (22,750) | - | 50,380,462 | 0.05% |

The City implemented the Government Accounting Standards Board Statement No. 75 for the year ended December 31, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the proceeding years.

Notes to Required Supplementary Information for the Year Ended December 31, 2021

Changes of benefit terms - there were no changes of benefit terms for any participating employer in the local retiree life insurance fund.

Changes of assumptions - The Single Discount Rate assumption used to develop Total OPEB Liability changed from the prior year.

CITY OF LA CROSSE, WISCONSIN

SUPPLEMENTARY INFORMATION

CITY OF LA CROSSE, WISCONSIN
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

| <u>ASSETS</u> | <u>SPECIAL REVENUE FUNDS</u> | <u>CAPITAL PROJECT FUNDS</u> | <u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u> |
|--|--------------------------------------|--------------------------------------|--|
| Cash and investments | \$ 15,910,428 | \$ 32,986,480 | \$ 48,896,908 |
| Receivable | | | |
| Taxes | 158,635 | 14,402,840 | 14,561,475 |
| Accounts and other | 185,232 | 161,922 | 347,154 |
| Special assessments | 714,285 | - | 714,285 |
| Loan | 400,000 | 505,744 | 905,744 |
| Due from other funds | 700,841 | 36,996 | 737,837 |
| Due from other governments | 2,602,948 | - | 2,602,948 |
| Inventories | 170,219 | - | 170,219 |
| Prepays | 6,092 | - | 6,092 |
| Advances to other funds | 127,802 | - | 127,802 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL ASSETS | <u>\$ 20,976,482</u> | <u>\$ 48,093,982</u> | <u>\$ 69,070,464</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND</u> | | | |
| <u>FUND BALANCES</u> | | | |
| LIABILITIES | | | |
| Accounts payable | \$ 413,805 | \$ 1,796,153 | \$ 2,209,958 |
| Accrued expenses | | | |
| Payroll | 107,295 | - | 107,295 |
| Due to other funds | - | 188,027 | 188,027 |
| Due to other governments | 633,124 | 84,300 | 717,424 |
| Deposit payable | 61,700 | - | 61,700 |
| Unearned revenue - other | 797,459 | 626,544 | 1,424,003 |
| Advances from other funds | 2,688,526 | 2,416,479 | 5,105,005 |
| TOTAL LIABILITIES | <u>4,701,909</u> | <u>5,111,503</u> | <u>9,813,412</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable revenue - tax roll | 191,897 | 14,439,836 | 14,631,733 |
| Unavailable revenue - special assessments | 705,706 | 8,347 | 714,053 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>897,603</u> | <u>14,448,183</u> | <u>15,345,786</u> |
| FUND BALANCES | | | |
| Nonspendable | 304,113 | - | 304,113 |
| Restricted | - | 29,107,321 | 29,107,321 |
| Committed | 15,166,138 | - | 15,166,138 |
| Unassigned | (93,281) | (573,025) | (666,306) |
| TOTAL FUND BALANCES | <u>15,376,970</u> | <u>28,534,296</u> | <u>43,911,266</u> |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF | <u>\$ 20,976,482</u> | <u>\$ 48,093,982</u> | <u>\$ 69,070,464</u> |
| RESOURCES AND FUND BALANCES | | | |

CITY OF LA CROSSE, WISCONSIN
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021

| | SPECIAL REVENUE FUNDS | CAPITAL PROJECT FUNDS | TOTAL NONMAJOR GOVERNMENTAL FUNDS |
|---|-----------------------------|-----------------------------|--|
| REVENUE | | | |
| Taxes | \$ 403,977 | \$ 14,605,652 | \$ 15,009,629 |
| Special assessment | 341,847 | - | 341,847 |
| Intergovernmental | 5,369,251 | 5,111,773 | 10,481,024 |
| Licenses and permits | 817,928 | 590 | 818,518 |
| Fines, forfeits and penalties | 798,721 | - | 798,721 |
| Public charges for services | 2,980,147 | 100,753 | 3,080,900 |
| Intergovernmental charges for services | 507,195 | - | 507,195 |
| Miscellaneous | 1,554,980 | 356,171 | 1,911,151 |
| Change in fair value of investments | (31,207) | - | (31,207) |
| TOTAL REVENUE | 12,742,839 | 20,174,939 | 32,917,778 |
| EXPENDITURES | | | |
| Current | | | |
| General government | 627,069 | 165,178 | 792,247 |
| Public safety | 519,866 | - | 519,866 |
| Public works | 5,783,357 | 6,303 | 5,789,660 |
| Health and human services | 190,282 | - | 190,282 |
| Culture, recreation and education | 2,950,597 | - | 2,950,597 |
| Conservation and development | 575,118 | 230,966 | 806,084 |
| Debt service | | | |
| Principal | 6,015 | 165,575 | 171,590 |
| Interest | 793 | 32,755 | 33,548 |
| Other | - | 59,500 | 59,500 |
| Capital outlay | 357,636 | 21,828,531 | 22,186,167 |
| TOTAL EXPENDITURES | 11,010,733 | 22,488,808 | 33,499,541 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | 1,732,106 | (2,313,869) | (581,763) |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating transfers in | 7,631,907 | 1,274,890 | 8,906,797 |
| Operating transfers (out) | (2,209,586) | (8,308,383) | (10,517,969) |
| Sale of capital assets | 25,347 | 77,786 | 103,133 |
| Issuance of long-term debt | - | 15,007,601 | 15,007,601 |
| TOTAL OTHER FINANCING SOURCES | 5,447,668 | 8,051,894 | 13,499,562 |
| EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | 7,179,774 | 5,738,025 | 12,917,799 |
| FUND BALANCE - BEGINNING OF YEAR | 8,197,196 | 22,796,271 | 30,993,467 |
| FUND BALANCE - END OF YEAR | \$ 15,376,970 | \$ 28,534,296 | \$ 43,911,266 |

CITY OF LA CROSSE, WISCONSIN
COMBINING BALANCE SHEETS
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

| <u>ASSETS</u> | STATE GRANTS | LOCAL GRANTS | LIBRARY | LA CROSSE CENTER | TRANSIT | SPECIAL ASSESSMENTS | SPECIAL ASSIGNED | ROOM TAX | TOTAL NONMAJOR SPECIAL REVENUE FUNDS |
|--|-------------------|------------------|---------------------|---------------------|---------------------|------------------------|---------------------|---------------------|--|
| Cash and investments | \$ 400,552 | \$ 20,593 | \$ 2,370,695 | \$ 819,211 | \$ 638,274 | \$ 88,006 | \$ 8,800,217 | \$ 2,772,880 | \$ 15,910,428 |
| Receivable | | | | | | | | | |
| Taxes | - | - | - | - | - | 158,635 | - | - | 158,635 |
| Accounts and other | 1,954 | - | - | 16,013 | 79,919 | 900 | 77,231 | 9,215 | 185,232 |
| Special assessments | - | - | - | - | - | 714,285 | - | - | 714,285 |
| Loan | - | - | - | - | - | - | 400,000 | - | 400,000 |
| Due from other funds | - | - | - | 508,944 | - | 191,897 | - | - | 700,841 |
| Due from other governments | 66,722 | - | - | - | 2,529,526 | - | 6,700 | - | 2,602,948 |
| Inventories | - | - | - | 11,309 | 158,910 | - | - | - | 170,219 |
| Prepays | - | - | - | - | 4,642 | - | 1,450 | - | 6,092 |
| Advances to other funds | - | - | - | - | - | - | 127,802 | - | 127,802 |
| TOTAL ASSETS | \$ 469,228 | \$ 20,593 | \$ 2,370,695 | \$ 1,355,477 | \$ 3,411,271 | \$ 1,153,723 | \$ 9,413,400 | \$ 2,782,095 | \$ 20,976,482 |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u> | | | | | | | | | |
| <u>LIABILITIES</u> | | | | | | | | | |
| Accounts payable | \$ 76,427 | \$ - | \$ - | \$ 59,054 | \$ 74,021 | \$ - | \$ 204,303 | \$ - | \$ 413,805 |
| Accrued expenses | | | | | | | | | |
| Payroll | - | - | - | 10,231 | 97,064 | - | - | - | 107,295 |
| Due to other governments | - | - | - | - | 606,308 | - | 26,816 | - | 633,124 |
| Deposit payable | - | - | - | - | - | - | 61,700 | - | 61,700 |
| Unearned revenue - other | 237,814 | 20,593 | - | 72,047 | 35,081 | - | 431,924 | - | 797,459 |
| Advances from other funds | - | - | - | - | 2,528,526 | - | 160,000 | - | 2,688,526 |
| TOTAL LIABILITIES | 314,241 | 20,593 | - | 141,332 | 3,341,000 | - | 884,743 | - | 4,701,909 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | | | | | |
| Unavailable revenue - tax roll | - | - | - | - | - | 191,897 | - | - | 191,897 |
| Unavailable revenue - special assessments | - | - | - | - | - | 705,706 | - | - | 705,706 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | - | - | - | - | 897,603 | - | - | 897,603 |
| <u>FUND BALANCES</u> | | | | | | | | | |
| Nonspendable | - | - | - | 11,309 | 163,552 | - | 129,252 | - | 304,113 |
| Committed | 154,987 | - | 2,370,695 | 1,202,836 | - | 256,120 | 8,399,405 | 2,782,095 | 15,166,138 |
| Unassigned | - | - | - | - | (93,281) | - | - | - | (93,281) |
| TOTAL FUND BALANCES | 154,987 | - | 2,370,695 | 1,214,145 | 70,271 | 256,120 | 8,528,657 | 2,782,095 | 15,376,970 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | \$ 469,228 | \$ 20,593 | \$ 2,370,695 | \$ 1,355,477 | \$ 3,411,271 | \$ 1,153,723 | \$ 9,413,400 | \$ 2,782,095 | \$ 20,976,482 |

CITY OF LA CROSSE, WISCONSIN
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2021

| | STATE GRANTS | LOCAL GRANTS | LIBRARY | LA CROSSE CENTER | TRANSIT | SPECIAL ASSESSMENTS | SPECIAL ASSIGNED | ROOM TAX | TOTAL NONMAJOR SPECIAL REVENUE FUNDS |
|---|-------------------|-----------------|---------------------|---------------------|------------------|------------------------|---------------------|---------------------|--|
| REVENUE | | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,270 | \$ 400,707 | \$ 403,977 |
| Special assessment | - | - | - | - | - | 341,847 | - | - | 341,847 |
| Intergovernmental | 504,200 | 25,418 | - | 508,944 | 4,249,426 | - | 81,263 | - | 5,369,251 |
| Licenses and permits | - | - | - | - | - | - | 817,928 | - | 817,928 |
| Fines, forfeits and penalties | - | - | - | - | - | - | 798,721 | - | 798,721 |
| Public charges for services | - | - | - | 1,471,699 | 251,833 | - | 1,247,400 | 9,215 | 2,980,147 |
| Intergovernmental charges for services | - | - | - | - | 342,484 | - | 164,711 | - | 507,195 |
| Miscellaneous | 726 | - | 464,943 | 6,347 | 218,920 | 149 | 858,823 | 5,072 | 1,554,980 |
| Change in fair value of investments | - | - | (31,207) | - | - | - | - | - | (31,207) |
| TOTAL REVENUE | 504,926 | 25,418 | 433,736 | 1,986,990 | 5,062,663 | 341,996 | 3,972,116 | 414,994 | 12,742,839 |
| EXPENDITURES | | | | | | | | | |
| Current | | | | | | | | | |
| General government | 130,712 | 22,775 | - | - | - | - | 473,582 | - | 627,069 |
| Public safety | 300,048 | 2,523 | - | - | - | - | 217,295 | - | 519,866 |
| Public works | - | - | - | - | 5,725,293 | 58,064 | - | - | 5,783,357 |
| Health and human services | - | - | - | - | - | - | 190,282 | - | 190,282 |
| Culture, recreation and education | 28,378 | 120 | 291,165 | 1,091,142 | - | - | 1,539,792 | - | 2,950,597 |
| Conservation and development | 135,624 | - | - | - | - | - | 439,494 | - | 575,118 |
| Debt service | | | | | | | | | |
| Principal | - | - | - | - | 6,015 | - | - | - | 6,015 |
| Interest | - | - | - | - | 793 | - | - | - | 793 |
| Capital outlay | 37,151 | - | - | - | 97,993 | 63,446 | 159,046 | - | 357,636 |
| TOTAL EXPENDITURES | 631,913 | 25,418 | 291,165 | 1,091,142 | 5,830,094 | 121,510 | 3,019,491 | - | 11,010,733 |
| EXCESS OF REVENUE (UNDER) OVER EXPENDITURES | (126,987) | - | 142,571 | 895,848 | (767,431) | 220,486 | 952,625 | 414,994 | 1,732,106 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Operating transfers in | - | - | - | - | 800,925 | 35,634 | 3,878,247 | 2,917,101 | 7,631,907 |
| Operating transfers (out) | - | - | - | - | (69,800) | - | (1,589,786) | (550,000) | (2,209,586) |
| Sale of capital assets | - | - | - | - | 25,347 | - | - | - | 25,347 |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - | 756,472 | 35,634 | 2,288,461 | 2,367,101 | 5,447,668 |
| EXCESS OF REVENUE AND OTHER SOURCES (UNDER) OVER EXPENDITURES AND OTHER USES | (126,987) | - | 142,571 | 895,848 | (10,959) | 256,120 | 3,241,086 | 2,782,095 | 7,179,774 |
| FUND BALANCE - BEGINNING OF YEAR | 281,974 | - | 2,228,124 | 318,297 | 81,230 | - | 5,287,571 | - | 8,197,196 |
| FUND BALANCE - END OF YEAR | \$ 154,987 | \$ - | \$ 2,370,695 | \$ 1,214,145 | \$ 70,271 | \$ 256,120 | \$ 8,528,657 | \$ 2,782,095 | \$ 15,376,970 |

CITY OF LA CROSSE, WISCONSIN
COMBINING BALANCE SHEETS
NONMAJOR CAPITAL PROJECT FUNDS
DECEMBER 31, 2021

| <u>ASSETS</u> | CAPITAL PROJECTS | TIF 7 | TIF 10 | TIF 11 | TIF 12 | TIF 13 | TIF 14 | TIF 15 | TIF 16 | TIF 17 |
|---|---------------------|-------------------|-------------------|---------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| Cash and investments | \$ 2,024,187 | \$ 382,110 | \$ - | \$ 4,166,820 | \$ 48,075 | \$ 8,007,020 | \$ 4,360,281 | \$ - | \$ 787,064 | \$ 986,080 |
| Receivable | | | | | | | | | | |
| Taxes | - | - | 301,342 | 4,718,465 | 602,955 | 3,716,862 | 1,690,808 | 920,533 | 340,314 | 2,111,561 |
| Accounts and other | - | - | - | - | - | - | 95,415 | - | - | 66,507 |
| Loan | - | - | - | - | - | 39,050 | 213,721 | 252,973 | - | - |
| Due from other funds | - | - | - | - | - | - | - | - | - | - |
| TOTAL ASSETS | \$ 2,024,187 | \$ 382,110 | \$ 301,342 | \$ 8,885,285 | \$ 651,030 | \$ 11,762,932 | \$ 6,360,225 | \$ 1,173,506 | \$ 1,127,378 | \$ 3,164,148 |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u> | | | | | | | | | | |
| LIABILITIES | | | | | | | | | | |
| Accounts payable | \$ 1,625 | \$ 382,110 | \$ - | \$ 459,840 | \$ 14,423 | \$ 11,823 | \$ 184,592 | \$ 1,171 | \$ 87,312 | \$ 156,183 |
| Accrued expenses | | | | | | | | | | |
| Due to other funds | - | - | 44,444 | - | - | - | - | 101,633 | - | - |
| Due to other governments | - | - | - | - | - | - | - | - | - | - |
| Unearned revenue - other | - | - | - | - | - | 40,913 | 215,658 | 252,973 | - | - |
| Advances from other funds | - | - | 202,364 | 2,000,000 | 214,115 | - | - | - | - | - |
| TOTAL LIABILITIES | 1,625 | 382,110 | 246,808 | 2,459,840 | 228,538 | 52,736 | 400,250 | 355,777 | 87,312 | 156,183 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | | | |
| Unavailable revenue - tax roll | - | - | 301,342 | 4,718,465 | 602,955 | 3,716,862 | 1,690,808 | 920,533 | 340,314 | 2,111,561 |
| Unavailable revenue - special assessments | 8,347 | - | - | - | - | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 8,347 | - | 301,342 | 4,718,465 | 602,955 | 3,716,862 | 1,690,808 | 920,533 | 340,314 | 2,111,561 |
| FUND BALANCES | | | | | | | | | | |
| Restricted | 2,014,215 | - | - | 1,706,980 | - | 7,993,334 | 4,269,167 | - | 699,752 | 896,404 |
| Unassigned | - | - | (246,808) | - | (180,463) | - | - | (102,804) | - | - |
| TOTAL FUND BALANCES | 2,014,215 | - | (246,808) | 1,706,980 | (180,463) | 7,993,334 | 4,269,167 | (102,804) | 699,752 | 896,404 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 2,024,187 | \$ 382,110 | \$ 301,342 | \$ 8,885,285 | \$ 651,030 | \$ 11,762,932 | \$ 6,360,225 | \$ 1,173,506 | \$ 1,127,378 | \$ 3,164,148 |

(Continued on page 75)

CITY OF LA CROSSE, WISCONSIN
COMBINING BALANCE SHEETS
NONMAJOR CAPITAL PROJECT FUNDS - Continued
DECEMBER 31, 2021

| <u>ASSETS</u> | <u>TIF 18</u> | <u>TIF 19</u> | <u>TIF 20</u> | <u>CAPITAL EQUIPMENT</u> | <u>FLOODPLAIN CONTROL</u> | <u>HOUSING</u> | <u>PARKS AND RECREATION</u> | <u>ROADWAY AND INFRA- STRUCTURE</u> | <u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u> |
|---|-------------------|---------------|------------------|------------------------------|-------------------------------|-----------------|---------------------------------|---|---|
| Cash and investments | \$ 484,609 | \$ 141 | \$ 141 | \$ 1,871,963 | \$ 38,433 | \$ - | \$ 1,177,696 | \$ 8,651,860 | \$ 32,986,480 |
| Receivable | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | 14,402,840 |
| Accounts and other | - | - | - | - | - | - | - | - | 161,922 |
| Loan | - | - | - | - | - | - | - | - | 505,744 |
| Due from other funds | 14,415 | - | 22,581 | - | - | - | - | - | 36,996 |
| TOTAL ASSETS | \$ 499,024 | \$ 141 | \$ 22,722 | \$ 1,871,963 | \$ 38,433 | \$ - | \$ 1,177,696 | \$ 8,651,860 | \$ 48,093,982 |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u> | | | | | | | | | |
| LIABILITIES | | | | | | | | | |
| Accounts payable | \$ 89,845 | \$ - | \$ - | \$ 59,307 | \$ - | \$ 1,000 | \$ 25,387 | \$ 321,535 | \$ 1,796,153 |
| Accrued expenses | | | | | | | | | |
| Due to other funds | - | - | - | - | - | 41,950 | - | - | 188,027 |
| Due to other governments | - | - | - | 84,300 | - | - | - | - | 84,300 |
| Unearned revenue - other | - | - | - | - | - | - | 117,000 | - | 626,544 |
| Advances from other funds | - | - | - | - | - | - | - | - | 2,416,479 |
| TOTAL LIABILITIES | 89,845 | - | - | 143,607 | - | 42,950 | 142,387 | 321,535 | 5,111,503 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| Unavailable revenue - tax roll | 14,415 | - | 22,581 | - | - | - | - | - | 14,439,836 |
| Unavailable revenue - special assessments | - | - | - | - | - | - | - | - | 8,347 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 14,415 | - | 22,581 | - | - | - | - | - | 14,448,183 |
| FUND BALANCES | | | | | | | | | |
| Restricted | 394,764 | 141 | 141 | 1,728,356 | 38,433 | - | 1,035,309 | 8,330,325 | 29,107,321 |
| Unassigned | - | - | - | - | - | (42,950) | - | - | (573,025) |
| TOTAL FUND BALANCES | 394,764 | 141 | 141 | 1,728,356 | 38,433 | (42,950) | 1,035,309 | 8,330,325 | 28,534,296 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 499,024 | \$ 141 | \$ 22,722 | \$ 1,871,963 | \$ 38,433 | \$ - | \$ 1,177,696 | \$ 8,651,860 | \$ 48,093,982 |

CITY OF LA CROSSE, WISCONSIN
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED DECEMBER 31, 2021

| | CAPITAL PROJECTS | TIF 6 | TIF 7 | TIF 10 | TIF 11 | TIF 12 | TIF 13 | TIF 14 | TIF 15 | TIF 16 | TIF 17 |
|---|---------------------|--------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------------|
| REVENUE | | | | | | | | | | | |
| Taxes | \$ - | \$ 1,728,914 | \$ 326,395 | \$ 248,546 | \$ 4,059,977 | \$ 542,019 | \$ 2,973,445 | \$ 1,745,831 | \$ 884,858 | \$ 262,065 | \$ 1,833,602 |
| Intergovernmental | - | 50,903 | - | 4,956 | 495,845 | 9,488 | 208,099 | 742,283 | 77,240 | 2,102 | 17,393 |
| Licenses and permits | - | - | - | - | - | - | 295 | - | 295 | - | - |
| Public charges for services | - | - | - | - | 40,226 | - | - | 40,211 | 20,316 | - | - |
| Miscellaneous | 22,930 | 3,379 | - | 590 | 38,095 | 2,965 | 65,395 | 35,031 | 1,870 | 2,286 | 83,384 |
| TOTAL REVENUE | <u>22,930</u> | <u>1,783,196</u> | <u>326,395</u> | <u>254,092</u> | <u>4,634,143</u> | <u>554,472</u> | <u>3,247,234</u> | <u>2,563,356</u> | <u>984,579</u> | <u>266,453</u> | <u>1,934,379</u> |
| EXPENDITURES | | | | | | | | | | | |
| Current | | | | | | | | | | | |
| General government | 88,597 | - | - | - | - | - | - | - | - | - | - |
| Public works | - | - | - | - | - | - | - | - | - | - | - |
| Conservation and development | - | 4,482 | - | 16,992 | 44,368 | 16,992 | 41,173 | 29,299 | 17,861 | 16,992 | 41,453 |
| Debt service | | | | | | | | | | | |
| Principal | - | - | - | - | - | 49,144 | - | - | - | - | 116,431 |
| Interest | - | - | - | 120 | 1,183 | 21,996 | - | - | - | - | 9,456 |
| Other | - | - | - | - | - | - | 59,500 | - | - | - | - |
| Capital outlay | 44,182 | - | - | 318,978 | 1,863,256 | 64,280 | 681,912 | 3,603,383 | 864,895 | 311,007 | 379,212 |
| TOTAL EXPENDITURES | <u>132,779</u> | <u>4,482</u> | <u>-</u> | <u>336,090</u> | <u>1,908,807</u> | <u>152,412</u> | <u>782,585</u> | <u>3,632,682</u> | <u>882,756</u> | <u>327,999</u> | <u>546,552</u> |
| EXCESS OF REVENUE (UNDER) OVER EXPENDITURES | <u>(109,849)</u> | <u>1,778,714</u> | <u>326,395</u> | <u>(81,998)</u> | <u>2,725,336</u> | <u>402,060</u> | <u>2,464,649</u> | <u>(1,069,326)</u> | <u>101,823</u> | <u>(61,546)</u> | <u>1,387,827</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | |
| Operating transfers in | 174,550 | - | - | - | - | - | 2,036 | - | - | - | - |
| Operating transfers (out) | (177,478) | (2,425,524) | (326,395) | (6,000) | (1,770,200) | (400,000) | (536,274) | (708,636) | (91,039) | - | (1,072,581) |
| Sale of capital assets | - | - | - | - | - | - | - | - | - | - | - |
| Issuance of long-term debt | - | - | - | - | - | - | 4,235,000 | - | - | 803,739 | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(2,928)</u> | <u>(2,425,524)</u> | <u>(326,395)</u> | <u>(6,000)</u> | <u>(1,770,200)</u> | <u>(400,000)</u> | <u>3,700,762</u> | <u>(708,636)</u> | <u>(91,039)</u> | <u>803,739</u> | <u>(1,072,581)</u> |
| EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | <u>(112,777)</u> | <u>(646,810)</u> | <u>-</u> | <u>(87,998)</u> | <u>955,136</u> | <u>2,060</u> | <u>6,165,411</u> | <u>(1,777,962)</u> | <u>10,784</u> | <u>742,193</u> | <u>315,246</u> |
| FUND BALANCE - BEGINNING OF YEAR | <u>2,126,992</u> | <u>646,810</u> | <u>-</u> | <u>(158,810)</u> | <u>751,844</u> | <u>(182,523)</u> | <u>1,827,923</u> | <u>6,047,129</u> | <u>(113,588)</u> | <u>(42,441)</u> | <u>581,158</u> |
| FUND BALANCE - END OF YEAR | <u>\$ 2,014,215</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (246,808)</u> | <u>\$ 1,706,980</u> | <u>\$ (180,463)</u> | <u>\$ 7,993,334</u> | <u>\$ 4,269,167</u> | <u>\$ (102,804)</u> | <u>\$ 699,752</u> | <u>\$ 896,404</u> |

(Continued on page 77)

CITY OF LA CROSSE, WISCONSIN
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS - Continued
YEAR ENDED DECEMBER 31, 2021

| | TIF 18 | TIF 19 | TIF 20 | CAPITAL EQUIPMENT | FLOODPLAIN CONTROL | HOUSING | PARKS AND RECREATION | ROADWAY AND INFRA- STRUCTURE | TOTAL NONMAJOR CAPITAL PROJECT FUNDS |
|---|-------------------|----------------|----------------|----------------------|-----------------------|--------------------|-------------------------|---------------------------------------|--|
| REVENUE | | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 14,605,652 |
| Intergovernmental | - | - | - | 2,152,898 | - | - | - | 1,350,566 | 5,111,773 |
| Licenses and permits | - | - | - | - | - | - | - | - | 590 |
| Public charges for services | - | - | - | - | - | - | - | - | 100,753 |
| Miscellaneous | 557 | 1 | 1 | 3,538 | 236 | - | 797 | 95,116 | 356,171 |
| TOTAL REVENUE | 557 | 1 | 1 | 2,156,436 | 236 | - | 797 | 1,445,682 | 20,174,939 |
| EXPENDITURES | | | | | | | | | |
| Current | | | | | | | | | |
| General government | - | - | - | - | - | 37,905 | - | 38,676 | 165,178 |
| Public works | - | - | - | - | - | - | - | 6,303 | 6,303 |
| Conservation and development | 452 | 451 | 451 | - | - | - | - | - | 230,966 |
| Debt service | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | 165,575 |
| Interest | - | - | - | - | - | - | - | - | 32,755 |
| Other | - | - | - | - | - | - | - | - | 59,500 |
| Capital outlay | 110,081 | - | - | 5,319,088 | - | - | 704,371 | 7,563,886 | 21,828,531 |
| TOTAL EXPENDITURES | 110,533 | 451 | 451 | 5,319,088 | - | 37,905 | 704,371 | 7,608,865 | 22,488,808 |
| EXCESS OF REVENUE (UNDER) OVER EXPENDITURES | (109,976) | (450) | (450) | (3,162,652) | 236 | (37,905) | (703,574) | (6,163,183) | (2,313,869) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Operating transfers in | 514,149 | 10,000 | 10,000 | 221,969 | - | - | 106,186 | 236,000 | 1,274,890 |
| Operating transfers (out) | - | - | - | (207,169) | - | - | (116,409) | (470,678) | (8,308,383) |
| Sale of capital assets | - | - | - | 46,795 | - | 30,991 | - | - | 77,786 |
| Issuance of long-term debt | - | - | - | 2,295,662 | - | - | 1,350,000 | 6,323,200 | 15,007,601 |
| TOTAL OTHER FINANCING SOURCES (USES) | 514,149 | 10,000 | 10,000 | 2,357,257 | - | 30,991 | 1,339,777 | 6,088,522 | 8,051,894 |
| EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | 404,173 | 9,550 | 9,550 | (805,395) | 236 | (6,914) | 636,203 | (74,661) | 5,738,025 |
| FUND BALANCE - BEGINNING OF YEAR | (9,409) | (9,409) | (9,409) | 2,533,751 | 38,197 | (36,036) | 399,106 | 8,404,986 | 22,796,271 |
| FUND BALANCE - END OF YEAR | \$ 394,764 | \$ 141 | \$ 141 | \$ 1,728,356 | \$ 38,433 | \$ (42,950) | \$ 1,035,309 | \$ 8,330,325 | \$ 28,534,296 |

CITY OF LA CROSSE, WISCONSIN
STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS
DECEMBER 31, 2021

| <u>ASSETS</u> | <u>STOCK ROOM</u> | <u>SELF INSURED HEALTH</u> | <u>S125 FLEX SPENDING</u> | <u>LIABILITY CLAIMS</u> | <u>WORKER'S COMPENSATION</u> | <u>FUEL MANAGEMENT</u> | <u>PAYROLL LIABILITIES</u> | <u>TOTALS</u> |
|---|--------------------------|--------------------------------|-------------------------------|-----------------------------|----------------------------------|----------------------------|--------------------------------|-----------------------------|
| CURRENT ASSETS | | | | | | | | |
| Cash and investments | \$ 19,922 | \$ 20,268,642 | \$ 624,545 | \$ 225,383 | \$ 2,197,250 | \$ 755,814 | \$ 251,022 | \$ 24,342,578 |
| Accounts receivable | | | | | | | | |
| Customer | - | 26,449 | 7,216 | - | - | - | 281,008 | 314,673 |
| Inventories | 122,074 | - | - | - | - | - | - | 122,074 |
| Prepays | - | 23 | - | - | - | - | 12,975 | 12,998 |
| RESTRICTED ASSETS | | | | | | | | |
| Cash | - | - | - | - | 14,641 | - | - | 14,641 |
| TOTAL ASSETS | <u>\$ 141,996</u> | <u>\$ 20,295,114</u> | <u>\$ 631,761</u> | <u>\$ 225,383</u> | <u>\$ 2,211,891</u> | <u>\$ 755,814</u> | <u>\$ 545,005</u> | <u>\$ 24,806,964</u> |
| <u>LIABILITIES AND NET POSITION</u> | | | | | | | | |
| LIABILITIES | | | | | | | | |
| CURRENT LIABILITIES | | | | | | | | |
| Accounts payable | \$ - | \$ 5,008,263 | \$ - | \$ 448,510 | \$ 851,822 | \$ - | \$ 257,145 | \$ 6,565,740 |
| Other | - | - | - | - | - | - | 287,860 | 287,860 |
| Unearned revenue - other | - | 44,480 | - | - | - | - | - | 44,480 |
| TOTAL LIABILITIES | <u>-</u> | <u>5,052,743</u> | <u>-</u> | <u>448,510</u> | <u>851,822</u> | <u>-</u> | <u>545,005</u> | <u>6,898,080</u> |
| NET POSITION | | | | | | | | |
| Restricted for other | - | - | - | - | 14,641 | - | - | 14,641 |
| Unrestricted | 141,996 | 15,242,371 | 631,761 | (223,127) | 1,345,428 | 755,814 | - | 17,894,243 |
| TOTAL NET POSITION | <u>141,996</u> | <u>15,242,371</u> | <u>631,761</u> | <u>(223,127)</u> | <u>1,360,069</u> | <u>755,814</u> | <u>-</u> | <u>17,908,884</u> |
| TOTAL LIABILITIES AND NET POSITION | <u>\$ 141,996</u> | <u>\$ 20,295,114</u> | <u>\$ 631,761</u> | <u>\$ 225,383</u> | <u>\$ 2,211,891</u> | <u>\$ 755,814</u> | <u>\$ 545,005</u> | <u>\$ 24,806,964</u> |

CITY OF LA CROSSE, WISCONSIN
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2021

| | STOCK ROOM | SELF INSURED HEALTH | S125 FLEX SPENDING | LIABILITY CLAIMS | WORKER'S COMPENSATION | FUEL MANAGEMENT | TOTALS |
|---|-------------------|------------------------|-----------------------|---------------------|--------------------------|--------------------|----------------------|
| OPERATING REVENUE | | | | | | | |
| Interdepartmental sales | \$ - | \$ 10,756,526 | \$ 481,474 | \$ 130,827 | \$ 444,016 | \$ 3,410 | \$ 11,816,253 |
| Other revenues | 346 | 415,964 | 28,748 | 51,114 | 83,378 | - | 579,550 |
| TOTAL OPERATING REVENUE | <u>346</u> | <u>11,172,490</u> | <u>510,222</u> | <u>181,941</u> | <u>527,394</u> | <u>3,410</u> | <u>12,395,803</u> |
| OPERATING EXPENSES | | | | | | | |
| Plant and maintenance expenses: | | | | | | | |
| Salaries and wages | - | 162,829 | 348,702 | - | 241,739 | - | 753,270 |
| Supplies and expenses | - | 3,216 | - | - | - | - | 3,216 |
| TOTAL PLANT AND MAINTENANCE EXPENSES | <u>-</u> | <u>166,045</u> | <u>348,702</u> | <u>-</u> | <u>241,739</u> | <u>-</u> | <u>756,486</u> |
| GENERAL EXPENSES | | | | | | | |
| Office supplies and other expenses | 10,098 | 3,395 | - | - | - | - | 13,493 |
| Outside services employed | - | 58,854 | - | - | - | 4,489 | 63,343 |
| Insurance expense | - | 1,369,697 | - | 128,649 | 38,911 | - | 1,537,257 |
| Employee benefits | - | 13,492,777 | - | - | - | - | 13,492,777 |
| Miscellaneous general expenses | - | 17,577 | - | - | - | - | 17,577 |
| TOTAL GENERAL EXPENSES | <u>10,098</u> | <u>14,942,300</u> | <u>-</u> | <u>128,649</u> | <u>38,911</u> | <u>4,489</u> | <u>15,124,447</u> |
| TOTAL OPERATING EXPENSES | <u>10,098</u> | <u>15,108,345</u> | <u>348,702</u> | <u>128,649</u> | <u>280,650</u> | <u>4,489</u> | <u>15,880,933</u> |
| OPERATING (LOSS) INCOME | (9,752) | (3,935,855) | 161,520 | 53,292 | 246,744 | (1,079) | (3,485,130) |
| NONOPERATING REVENUE | | | | | | | |
| Interest income | - | 132,394 | 3,484 | - | - | 4,641 | 140,519 |
| CHANGE IN NET POSITION | (9,752) | (3,803,461) | 165,004 | 53,292 | 246,744 | 3,562 | (3,344,611) |
| NET POSITION - BEGINNING OF YEAR | 151,748 | 19,045,832 | 466,757 | (276,419) | 1,113,325 | 752,252 | 21,253,495 |
| NET POSITION - END OF YEAR | <u>\$ 141,996</u> | <u>\$ 15,242,371</u> | <u>\$ 631,761</u> | <u>\$ (223,127)</u> | <u>\$ 1,360,069</u> | <u>\$ 755,814</u> | <u>\$ 17,908,884</u> |

CITY OF LA CROSSE, WISCONSIN
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2021

| | STOCK ROOM | SELF INSURED HEALTH | S125 FLEX SPENDING | LIABILITY CLAIMS | WORKER'S COMPENSATION | FUEL MANAGEMENT | PAYROLL LIABILITIES | TOTALS |
|---|------------------|-----------------------|--------------------|--------------------|-----------------------|-------------------|---------------------|-----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | | | | |
| Receipts from customers | \$ 346 | \$ 315,645 | \$ 37,719 | \$ 51,114 | \$ 83,378 | \$ - | \$ - | \$ 488,202 |
| Receipts from municipality | - | 10,756,526 | 481,474 | 130,827 | 444,016 | 3,410 | - | 11,816,253 |
| Payments to municipality | - | - | - | - | - | - | - | - |
| Payments to suppliers for goods and services | 7,735 | 229,109 | (63,413) | (217,109) | (120,460) | (4,489) | 251,022 | 82,395 |
| Payments for employees wages and benefits | - | (13,655,606) | (348,702) | - | (241,739) | - | - | (14,246,047) |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | 8,081 | (2,354,326) | 107,078 | (35,168) | 165,195 | (1,079) | 251,022 | (1,859,197) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | |
| Interest received | - | 132,394 | 3,484 | - | - | 4,641 | - | 140,519 |
| NET CHANGE IN CASH AND CASH EQUIVALENTS | 8,081 | (2,221,932) | 110,562 | (35,168) | 165,195 | 3,562 | 251,022 | (1,718,678) |
| CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR | 11,841 | 22,490,574 | 513,983 | 260,551 | 2,046,696 | 752,252 | - | 26,075,897 |
| CASH AND CASH EQUIVALENTS - END OF YEAR | \$ 19,922 | \$ 20,268,642 | \$ 624,545 | \$ 225,383 | \$ 2,211,891 | \$ 755,814 | \$ 251,022 | \$ 24,357,219 |
| RECONCILIATION OF OPERATING (LOSS) INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | | | | | | | | |
| Operating (loss) income | \$ (9,752) | \$ (3,935,855) | \$ 161,520 | \$ 53,292 | \$ 246,744 | \$ (1,079) | \$ - | \$ (3,485,130) |
| Changes in assets and liabilities | | | | | | | | |
| Decrease (increase) in receivables - customers | - | (100,319) | 8,971 | - | - | - | (281,008) | (372,356) |
| Decrease in inventories | 18,190 | - | - | - | - | - | - | 18,190 |
| Decrease in prepaid expenses | - | 9 | - | - | - | - | (12,975) | (12,966) |
| (Decrease) increase in accounts payable | (357) | 1,681,839 | (63,413) | (88,460) | (81,549) | - | 257,145 | 1,705,205 |
| Total adjustments | 17,833 | 1,581,529 | (54,442) | (88,460) | (81,549) | - | 251,022 | 1,625,933 |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | \$ 8,081 | \$ (2,354,326) | \$ 107,078 | \$ (35,168) | \$ 165,195 | \$ (1,079) | \$ 251,022 | \$ (1,859,197) |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | | | | | | | | |
| Cash and investments | \$ 19,922 | \$ 20,268,642 | \$ 624,545 | \$ 225,383 | \$ 2,197,250 | \$ 755,814 | \$ 251,022 | \$ 24,342,578 |
| Restricted cash | - | - | - | - | 14,641 | - | - | 14,641 |
| TOTAL CASH AND CASH EQUIVALENTS | \$ 19,922 | \$ 20,268,642 | \$ 624,545 | \$ 225,383 | \$ 2,211,891 | \$ 755,814 | \$ 251,022 | \$ 24,357,219 |

CITY OF LA CROSSE, WISCONSIN

OTHER REPORT



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Common Council
City of La Crosse, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of La Crosse (the "City") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 20, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described below that we consider to be a material weakness:

2021-001 - Material Audit Adjustments

Program: City-wide

Criteria: Generally accepted accounting principles

Condition: Material audit adjustments were required to prevent the City's financial statements from being materially misstated.

Questioned Costs: Not applicable.

Context: Internal controls did not identify that adjustments should be recorded.

Effect: This weakness could result in undetected errors and irregularities and misstated interim financial reports.

Information: Systematic problem.

Prior Year Finding: Prior year finding 2020-001.

Recommendation: Improve the City's financial reporting internal controls to prevent these types of adjustments from occurring in the future. Document which accounting procedures are needed to be completed on a recurring basis to detect material adjustments.

Management's Response: The City will incorporate financial reporting internal controls to detect material adjustments, prevent materially misstated financial statements and increase the accuracy of the interim financial reports used by management.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of La Crosse, Wisconsin's Response to Findings

City of La Crosse, Wisconsin's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of La Crosse, Wisconsin's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
September 20, 2022



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1252

Agenda Date: 11/3/2022

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Status: New Business

In Control: Finance & Personnel Committee

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CITY OF LA CROSSE, WISCONSIN

**FEDERAL AND STATE
SINGLE AUDIT REPORTS**

DECEMBER 31, 2021

CITY OF LA CROSSE, WISCONSIN

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DECEMBER 31, 2021

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE AND SCHEDULES OF EXPENDITURES OF
FEDERAL AND STATE AWARDS AS REQUIRED BY
THE UNIFORM GUIDANCE, FEDERAL AVIATION ADMINISTRATION,
AND STATE SINGLE AUDIT GUIDELINES**

To the Common Council
City of La Crosse, Wisconsin

Report on Compliance for Each Major Federal, State, and PFC Program

Opinion on Each Major Federal and State Program and the Passenger Facility Charge Program

We have audited the City of La Crosse, Wisconsin's ("City") compliance with the types of compliance requirements described in the OMB *Compliance Supplement*, Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration ("PFC Guide"), and *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of the City's major federal and state programs and the passenger facility charge program for the year ended December 31, 2021. The City's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs and its passenger facility charge program for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration, and *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

Our responsibilities under those standards, the Uniform Guidance, the PFC Audit Guide, and State single audit guidelines are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Schedules of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of La Crosse, Wisconsin as of and for the year ended December 31, 2021, and have issued our report, thereon, dated September 20, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards, Federal Transit Administration Reconciliation, and Schedule of Passenger Facility Charges Collected and Expended are presented for purposes of additional analysis, as required by the Uniform Guidance, Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration, and *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
September 20, 2022

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2021

| GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER | ASSISTANCE LISTING NUMBER | PASS-THROUGH ENTITY IDENTIFYING NUMBER | PASSED THROUGH TO SUBRECIPIENTS | TOTAL FEDERAL EXPENDITURES | TOTAL STATE EXPENDITURES |
|--|---------------------------------|---|---------------------------------------|-------------------------------|-----------------------------|
| <u>U.S. DEPARTMENT OF COMMERCE</u> | | | | | |
| Investments for Economic Development Facilities | 11.300 | N/A | \$ - | \$ 1,241,560 | \$ - |
| <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u> | | | | | |
| CDGB - Entitlement Grant Cluster | | | | | |
| Community Development Block Grant | 14.218 | N/A | 278,417 | 945,767 | - |
| COVID-19 - Community Development Block Grant | 14.218 | | 287,748 | 343,602 | - |
| Total CDBG - Entitlement Grant Cluster | | | 566,165 | 1,289,369 | - |
| Home Investment Partnership Program | 14.239 | N/A | - | 341,279 | - |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | 566,165 | 1,630,648 | - |
| <u>U.S. DEPARTMENT OF JUSTICE</u> | | | | | |
| <u>Direct Programs</u> | | | | | |
| <u>OFFICE OF JUSTICE PROGRAMS</u> | | | | | |
| COVID 19 - Coronavirus Emergency Supplemental Funding Program 2020-VD-BX-0045 1/20/20-1/31/22 | 16.034 | 2020-VD-BX-0045 | - | 1,760 | - |
| Violence Against Women Formula Grant - DART | 16.588 | 2016-WE-AX-0049 | - | 154,089 | - |
| Body Worn Camera Policy Grant | 16.835 | 2020-BC-BX-0030 | - | 128,700 | - |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2019-DJ-BX-0138 | - | 6,209 | - |
| Bulletproof Vest Partnership Program | 16.607 | 207348 | - | 6,700 | - |
| <u>Wisconsin Department of Justice</u> | | | | | |
| Project Safe Neighborhood Grant 2019-PW-01-15805 | 16.609 | 2020-PW-01-16561 | - | 3,963 | - |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | - | 301,421 | - |
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u> | | | | | |
| <u>Transit Cluster</u> | | | | | |
| <u>Federal Transit Administration</u> | | | | | |
| Bus and Bus Facilities Program | 20.526 | WI-2021-011-01 | - | 99,976 | - |
| Bus and Bus Facilities Program | 20.526 | WI-2020-024-01 | - | 393,295 | - |
| Total 20.526 | | | - | 493,271 | - |
| <u>Wisconsin Department of Transportation</u> | | | | | |
| American Rescue Plan Act 2021 Allocation | 20.507 | WI-2022-035-00 | - | 394,775 | - |
| <u>Federal Highway Administration Transit Cluster</u> | | | | | |
| COVID-19 - Federal Transit Formula Grant | 20.507 | COVID 19-WI-90-X931 | - | 2,019,637 | - |
| COVID-19 - Federal Transit Formula Grant | 20.507 | COVID 19-MN-90-X292-00 | - | 114,114 | - |
| Federal Transit Formula/Section 9 Operational Assistance Grant | 20.507/395.104 | WI-2021-013-01 | - | 1,269,116 | 1,404,357 |
| Total Federal Highway Administration Transit Cluster | | | - | 3,402,867 | 1,404,357 |
| Total Transit Cluster | | | - | 4,290,913 | 1,404,357 |

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS - Continued
YEAR ENDED DECEMBER 31, 2021

| GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER | ASSISTANCE LISTING NUMBER | PASS-THROUGH ENTITY IDENTIFYING NUMBER | PASSED THROUGH TO SUBRECIPIENTS | TOTAL FEDERAL EXPENDITURES | TOTAL STATE EXPENDITURES |
|---|---------------------------------|---|---------------------------------------|-------------------------------|-----------------------------|
| <u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u> | | | | | |
| <u>Wisconsin Department of Transportation - Continued</u> | | | | | |
| Small Community Air Service Development | 20.930 | DOT-OST-2017-0155-0031 | \$ - | \$ 304,207 | \$ - |
| <u>Federal Aviation Administration</u> | | | | | |
| COVID-19 - Airport Improvement Program | 20.106 | LSE-GLG-3-55-003-045-2020 | - | 343,576 | - |
| <u>Wisconsin Department of Administration</u> | | | | | |
| Local Airport Development | 20.106 | N/A | - | 31,070 | - |
| Total 20.106 | | | - | 374,646 | - |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | - | 4,969,766 | 1,404,357 |
| <u>DEPARTMENT OF THE TREASURY</u> | | | | | |
| <u>Wisconsin Department of Administration</u> | | | | | |
| American Rescue Plan Act | 21.019 | N/A | - | 188,653 | - |
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | | | |
| <u>Wisconsin Department of Health and Human Services</u> | | | | | |
| Children's Health Insurance Program - Lead Paint Grant | 93.767 | 435100-G20-LEADSAFEPRO-12 | - | 85,028 | - |
| <u>SMALL BUSINESS ADMINISTRATION</u> | | | | | |
| COVID 19- Shuttered Venue Operators Grant | 59.075 | | | | |
| SBAHQ21SV011358 | | SBAHQ21SV011358 | - | 1,919,629 | - |
| SBAHQ21SV011358S1 | | SBAHQ21SV011358S1 | - | 959,814 | - |
| TOTAL 59.075/SMALL BUSINESS ADMINISTRATION | | | - | 2,879,443 | - |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITIES</u> | | | | | |
| <u>WI Dept of Natural Resources</u> | | | | | |
| Boating Safety Financial Assistance | 97.012 | N/A | - | 3,506 | - |
| <u>Federal Emergency Management Agency</u> | | | | | |
| Assistance to Fire Fighters | 97.044 | EMW-2018-FO-02792 | - | 78,173 | - |
| Fire Prevention and Safety Program | 97.044 | EMW-2019-FP-00115 | - | 104,762 | - |
| Total 97.044 | | | - | 182,935 | - |
| <u>WI Dept of Military Affairs</u> | | | | | |
| Disaster Grants - Public assistance | 465.305 | PA-05-WI-4402-PW-00075 | - | - | 41,043 |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITIES | | | - | 186,441 | 41,043 |

(Continued on page 7)

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS - Continued
YEAR ENDED DECEMBER 31, 2021

| GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER | ASSISTANCE LISTING NUMBER | PASS-THROUGH ENTITY IDENTIFYING NUMBER | PASSED THROUGH TO SUBRECIPIENTS | TOTAL FEDERAL EXPENDITURES | TOTAL STATE EXPENDITURES |
|---|---------------------------------|---|---------------------------------------|-------------------------------|-----------------------------|
| <u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u> | | | | | |
| Recreation Boating Facilities | 370.573 | RBF-1750/RBF-1715 | \$ - | \$ - | \$ 4,033 |
| Boating Enforcement | 370.550 | N/A | - | - | 7,222 |
| RU Recycling Grant | 370.587 | N/A | - | - | 25,000 |
| RU Recycling Grant | 370.670 | N/A | - | - | 168,156 |
| RU Consolidation Grant | 370.673 | N/A | - | - | 13,444 |
| TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES | | | - | - | 217,855 |
| <u>WISCONSIN DEPARTMENT OF JUSTICE</u> | | | | | |
| Drug Trafficking Response Grant | 455.208 | 2021-DT-01-16005 | - | - | 3,272 |
| TOTAL AWARDS | | | \$ 566,165 | \$ 11,482,960 | \$ 1,666,527 |

NOTE 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of La Crosse, Wisconsin and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the financial statements.

NOTE 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. City of La Crosse, Wisconsin has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 - Disclosure of Other Forms of Assistance

The City of La Crosse, Wisconsin received no federal awards of non-monetary assistance that are required to be disclosed for the year end December 31, 2021.

The City of La Crosse, Wisconsin had no federal loans or loan guarantees required to be disclosed for the year ended December 31, 2021.

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2021

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal and state programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) Yes No

Identification of federal major programs:

| <u>Assistance Listing Numbers</u> | <u>Name of Federal Program/Cluster</u> |
|-----------------------------------|---|
| 11.300 | Investments for Economic Development Facilities |
| 20.106 | Airport Improvement Program |
| 20.507/20.526 | Federal Transit Cluster |
| 59.075 | Shuttered Venue Operators Grant |

Identification of state major program:

395.104 Section 9 Operational Assistance Grant

Dollar threshold used to distinguish between
 Type A and Type B federal and state programs: \$750,000
 Type A and Type B state programs: \$250,000

Auditee qualified as low-risk auditee? Yes No

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
DECEMBER 31, 2021

Section II - Financial Statement Findings

2021-001 - Material Audit Adjustments

Program: City-wide

Criteria: Generally accepted accounting principles

Condition: Material audit adjustments were required to prevent the City's financial statements from being materially misstated.

Questioned Costs: Not applicable.

Context: Internal controls did not identify that adjustments should be recorded.

Effect: This weakness could result in undetected errors and irregularities and misstated interim financial reports.

Information: Systematic problem.

Prior Year Finding: Prior year finding 2020-001.

Recommendation: Improve the City's financial reporting internal controls to prevent these types of adjustments from occurring in the future. Document which accounting procedures are needed to be completed on a recurring basis to detect material adjustments.

Management's Response: The City will incorporate financial reporting internal controls to detect material adjustments, prevent materially misstated financial statements and increase the accuracy of the interim financial reports used by management.

Section III - Federal Award Findings and Questioned Costs - None

Section IV - Other Findings and Questioned Costs - None

Section V - Status of Prior Year Findings

2020-001 - Material Audit Adjustments - Repeated for 2021

2020-002 - Account Reconciliations - Cleared for 2021

2020-003 - ATM Cash - Cleared for 2021

2020-004 - PFC Cash and Interest Allocation - Cleared for 2021

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
DECEMBER 31, 2021

Section VI - Other Issues

- | | | |
|----|--|-----|
| 1. | Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? | No |
| 2. | Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> | |
| | Department of Health and Human Services | No |
| | Department of Workforce Development | No |
| | Department of Corrections | N/A |

Section VI - Other Issues - Continued

- | | | |
|----|---|----|
| 3. | Was a Management Letter or other document conveying audit comments issued as a result of this audit? (Yes/No) | No |
|----|---|----|

- | | | |
|----|-------------------------------|--|
| 4. | Name and signature of partner |  <hr style="width: 100%;"/> |
|----|-------------------------------|--|

Monica Hauser, CPA
Partner

- | | | |
|----|----------------|----------------------------|
| 5. | Date of report | <hr style="width: 100%;"/> |
|----|----------------|----------------------------|

September 20, 2022

CITY OF LA CROSSE, WISCONSIN
FEDERAL TRANSIT ADMINISTRATION RECONCILIATION
YEAR ENDED DECEMBER 31, 2021

ACCRUED BASIS REVENUE PER FINANCIAL STATEMENT/SINGLE AUDIT

| | |
|--|----------------------------|
| Operating revenue | \$ 401,032 |
| Damage income | 7,429 |
| Dividends | 55,848 |
| Intergovernmental grants | 4,125,717 |
| Transfer from other funds | 800,925 |
| Other income | 36,288 |
| Intergovernmental charges | <u>436,349</u> |
| REVENUE PER FINANCIAL STATEMENT/SINGLE AUDIT | 5,863,588 |
| Less: Other revenue (contra expense) | <u>7,429</u> |
| REVENUE PER NTD REPORT | <u>\$ 5,856,159</u> |

| | |
|----------------------------------|----------------------------|
| Expenses per single audit | \$ 5,863,588 |
| Add: Depreciation expense | 759,512 |
| Loss on fixed assets | <u>217,812</u> |
| EXPENSES PER FINANCIAL STATEMENT | 6,840,912 |
| Less: Contra expenses | <u>7,429</u> |
| EXPENSES PER NTD REPORT | <u>\$ 6,833,483</u> |

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF PASSENGER FACILITY CHARGES COLLECTED AND EXPENDED
YEAR ENDED DECEMBER 31, 2021

In accordance with the "Passenger Facility Charge Audit Compliance and Reporting Guide for Public Agencies", issued by the Federal Aviation Administration, the Passenger Facility Charges (PFC) program of the La Crosse Municipal Airport (LSE) has been included in the City of La Crosse's federal single audit. The following is a detailed schedule of PFC Collected and Expended:

| | | <u>ACTUAL</u> |
|---|----------------------|----------------|
| BALANCE OF UNLIQUIDATED PFC REVENUE AS OF JANUARY 1, 2021 | \$ | <u>386,151</u> |
| REVENUE | | |
| PFC collected | | 327,088 |
| Interest earned | | <u>2,941</u> |
| TOTAL REVENUE | | <u>330,029</u> |
| EXPENDITURES | <u>BUDGET</u> | |
| Planning studies | \$ 31,192 | - |
| Runway safety project | 29,253 | - |
| Security access system | 15,213 | - |
| Taxiway safety improvements | 80,351 | - |
| Runway safety improvements | 63,244 | - |
| Land acquisitions | 174,117 | - |
| ARFF building and other safety items | 94,695 | - |
| ARFF vehicle replacement | 16,134 | - |
| PFC administrative costs | 418,954 | - |
| Snow removal equipment | 2,944,642 | - |
| Pavement evaluation and management system | 10,259 | - |
| Airfield sealcoating | 64,507 | - |
| Reconstruct runway 18/36 Phase I | 144,454 | - |
| Construct airport entrance sign | 29,987 | - |
| Reconstruct runway 18/36 Phases II & III | 323,461 | - |
| Approach lighting system | 72,195 | - |
| Airport master plan update | 226,436 | 716 |
| Ground level passenger loading bridges | 48,161 | - |
| Environmental assessment | 100,000 | - |
| Reconstruction of runway 13/31 | 38,844 | - |
| Baggage handling system | 400,000 | - |
| Airport electrical upgrades - Phase I | 44,500 | - |
| Terminal development | 75,000 | - |
| Reconstruct taxiway B and east apron | 70,027 | - |
| Airfield electrical improvements | 26,922 | - |
| Aircraft rescue/firefighting | 500,000 | - |
| Taxiway G, H, F Reconstruction | 380,000 | - |
| Taxiway A Reconstruction, Phase I & II | 49,026 | - |
| Land use compatibility plan | 115,000 | - |
| Security enhancements | 10,857 | - |
| Non revenue producing parking lot | 56,272 | - |
| Access road reconstruction | 691,288 | - |
| Reconstruct perimeter road | 69,234 | - |
| Extension of Taxiway F | 356,299 | - |
| Runway 3/36 Reconfiguration | 81,091 | - |
| Mobile ADA lift | 41,327 | - |
| Commercial terminal bldg upgrades | 4,983 | - |
| Finger print equipment | 7,605 | - |
| Runway 18/36 pavement maintenance | 71,240 | - |
| Commercial terminal Bldg Upgrades-PH II | 129,657 | - |
| Commercial terminal Bldg Upgrades-PH III | 3,715,313 | 434,300 |
| Emergency Radio System Upgrade | 236,000 | - |
| Acquire Land for Runway Protection Zone | 65,000 | - |
| Wildlife Hazard assessment Management | 1,849 | - |
| Runway Lighting Rehab | 70,000 | 2,773 |
| Taxiway Lighting Rehab | 100,000 | 530 |
| Taxiway F Pavement Rehab | 35,681 | - |
| Perimeter Gate/Fencing Replacement | 156,050 | 303 |
| Terminal Apron Expansion & Rehab | 150,000 | - |
| Roof Rehabilitation, SRE Building | 105,505 | - |
| TOTAL EXPENDITURES | <u>\$ 12,741,825</u> | <u>438,622</u> |
| BALANCE OF UNLIQUIDATED PFC REVENUE AS OF DECEMBER 31, 2021 | \$ | <u>277,558</u> |



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1282

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Agenda Number:

Resolution levying Special Charges for Services performed in 2022.

RESOLUTION

BE IT RESOLVED by the Common Council of the City of La Crosse that the City Clerk and Director of Finance are hereby authorized and instructed to take any and all necessary steps to enter on the 2022 Tax Roll special assessments, parking district assessments, special charges, special taxes, unpaid bills, and unpaid Sanitary District #1 charges, in accordance with the provisions of the Wisconsin Statutes.

BE IT FURTHER RESOLVED that the City Clerk is authorized to attach a list of said charges following passage of this resolution.



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1299

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution amending Appendix C Fee Schedule regarding fee for burglar or robbery false alarms under sec. 14-65 of the La Crosse Municipal Code.

RESOLUTION

WHEREAS, alarm users that produce false alarms will be assessed false alarm user fees if the number of false alarms exceed four (4) in a 12-month period between July 1 and June 30 of each year; and

WHEREAS, the primary purpose of assessing false alarm fees is to reduce the incidence of false alarms by eliminating those that are preventable or avoidable and to encourage the installation of reliable alarm systems.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby approves the following change to Appendix C.

| | | | |
|-------|--|------|----------|
| 14-64 | Burglar or robbery alarm system false alarm fee: First through fourth false alarm | 2022 | No Fee |
| 14-64 | Burglar or robbery alarm system false alarm fee: Fifth through ninth false alarm, each | 2022 | \$50.00 |
| 14-64 | Burglar or robbery alarm system false alarm fee: Tenth false alarm and each one thereafter | 2022 | \$100.00 |
| 14-64 | Late fee for any unpaid accounts after 30 days of invoice | 2022 | \$20.00 |

BE IT FURTHER RESOLVED that all other fees included within Appendix C remain unchanged.

BE IT FURTHER RESOLVED that City staff is authorized to take any and all steps necessary to effectuate this resolution.



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1300

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution authorizing the Police Department to accept an Office of Justice Programs “2022 Connect and Protect: Law Enforcement Behavioral Health Response Program” grant to fund one (1) Police Officer position.

RESOLUTION

WHEREAS, the La Crosse Police Department created a Community Resource Unit wherein police staff co-respond with a member of the La Crosse County Human Services Crisis Unit and assist in mental health calls for service; and

WHEREAS, the Community Resource Unit has proven to be a successful asset in mental health response and assistance to consumers in our community; and

WHEREAS, the La Crosse Police Department has a desire to expand our Community Resource Unit Co-Responder program in partnership with the La Crosse County Human Services Crisis Program; and

WHEREAS, the La Crosse Police Department has applied for an Office of Justice Programs “2022 Connect and Protect: Law Enforcement Behavioral Health Response Program” grant in the amount of \$369,008.00, a portion of which will fund one (1) FTE sworn police officer position for thirty-six (36) months, and the other portion would be used to fund a Crisis Response employee in the La Crosse County Human Services Crisis Unit; and

WHEREAS, approval of the grant requires a local match of \$134,185.00 which would also be shared with La Crosse County and spread out over the next three years; and

WHEREAS, the City of La Crosse is not obligated to maintain the position without the grant funding assistance.

NOW, THEREFORE BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby authorizes the Police Department to accept the Connect and Protect Grant to fund one (1) FTE sworn police officer position.

BE IT FURTHER RESOLVED that the Police Department is authorized to add one (1) FTE sworn Police Officer position to the Police Department’s table of organization, bringing the total sworn positions to one-hundred (100) as a result of said grant.

BE IT FURTHER RESOLVED that the City’s portion of the local match in the amount of \$77,335.00 will be allocated from the Police Department operating budget salary/benefits.

BE IT FURTHER RESOLVED that the Finance Director, Police Chief and Mayor are hereby authorized to take any and steps necessary to effectuate this resolution.

September 29, 2022

Dear Avrie Schott,

On behalf of Attorney General Merrick B. Garland, it is my pleasure to inform you the Office of Justice Programs (OJP) has approved the application submitted by CITY OF LA CROSSE for an award under the funding opportunity entitled 2022 BJA FY 22 Connect and Protect: Law Enforcement Behavioral Health Response Program. The approved award amount is \$369,008.

Review the Award Instrument below carefully and familiarize yourself with all conditions and requirements before accepting your award. The Award Instrument includes the Award Offer (Award Information, Project Information, Financial Information, and Award Conditions) and Award Acceptance. For COPS Office and OVW funding the Award Offer also includes any Other Award Documents.

Please note that award requirements include not only the conditions and limitations set forth in the Award Offer, but also compliance with assurances and certifications that relate to conduct during the period of performance for the award. These requirements encompass financial, administrative, and programmatic matters, as well as other important matters (e.g., specific restrictions on use of funds). Therefore, all key staff should receive the award conditions, the assurances and certifications, and the application as approved by OJP, so that they understand the award requirements. Information on all pertinent award requirements also must be provided to any subrecipient of the award.

Should you accept the award and then fail to comply with an award requirement, DOJ will pursue appropriate remedies for non-compliance, which may include termination of the award and/or a requirement to repay award funds.

Prior to accepting the award, your Entity Administrator must assign a Financial Manager, Grant Award Administrator, and Authorized Representative(s) in the Justice Grants System (JustGrants). The Entity Administrator will need to ensure the assigned Authorized Representative(s) is current and has the legal authority to accept awards and bind the entity to the award terms and conditions. To accept the award, the Authorized Representative(s) must accept all parts of the Award Offer in the Justice Grants System (JustGrants), including by executing the required declaration and certification, within 45 days from the award date.

To access your funds, you will need to enroll in the Automated Standard Application for Payments (ASAP) system, if you haven't already completed the enrollment process in ASAP. The Entity Administrator should have already received an email from ASAP to initiate this process.

Congratulations, and we look forward to working with you.

Maureen Henneberg
Deputy Assistant Attorney General

Office for Civil Rights Notice for All Recipients

The Office for Civil Rights (OCR), Office of Justice Programs (OJP), U.S. Department of Justice (DOJ) has been delegated the responsibility for ensuring that recipients of federal financial assistance from the OJP, the Office of Community Oriented Policing Services (COPS), and the Office on Violence Against Women (OVW) are not engaged in discrimination prohibited by law. Several federal civil rights laws, such as Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973, require recipients of federal financial assistance to give assurances that they will comply with those laws. Taken together, these civil rights laws prohibit recipients of

federal financial assistance from DOJ from discriminating in services and employment because of race, color, national origin, religion, disability, sex, and, for grants authorized under the Violence Against Women Act, sexual orientation and gender identity. Recipients are also prohibited from discriminating in services because of age. For a complete review of these civil rights laws and nondiscrimination requirements, in connection with DOJ awards, see <https://ojp.gov/funding/Explore/LegalOverview/CivilRightsRequirements.htm>.

Under the delegation of authority, the OCR investigates allegations of discrimination against recipients from individuals, entities, or groups. In addition, the OCR conducts limited compliance reviews and audits based on regulatory criteria. These reviews and audits permit the OCR to evaluate whether recipients of financial assistance from the Department are providing services in a nondiscriminatory manner to their service population or have employment practices that meet equal-opportunity standards.

If you are a recipient of grant awards under the Omnibus Crime Control and Safe Streets Act or the Juvenile Justice and Delinquency Prevention Act and your agency is part of a criminal justice system, there are two additional obligations that may apply in connection with the awards: (1) complying with the regulation relating to Equal Employment Opportunity Programs (EEOs); and (2) submitting findings of discrimination to OCR. For additional information regarding the EEO requirement, see 28 CFR Part 42, subpart E, and for additional information regarding requirements when there is an adverse finding, see 28 C.F.R. §§ 42.204(c), .205(c)(5).

The OCR is available to help you and your organization meet the civil rights requirements that are associated with DOJ grant funding. If you would like the OCR to assist you in fulfilling your organization's civil rights or nondiscrimination responsibilities as a recipient of federal financial assistance, please do not hesitate to contact the OCR at askOCR@ojp.usdoj.gov.

Memorandum Regarding NEPA

[NEPA Letter Type](#)

OJP - Categorical Exclusion

[NEPA Letter](#)

None of the following activities will be conducted whether under the Office of Justice Programs federal action or a related third party action:

- (1) New construction
- (2) Any renovation or remodeling of a property located in an environmentally or historically sensitive area, including property (a) listed on or eligible for listing on the National Register of Historic Places, or (b) located within a 100-year flood plain, a wetland, or habitat for an endangered species
- (3) A renovation that will change the basic prior use of a facility or significantly change its size
- (4) Research and technology whose anticipated and future application could be expected to have an effect on the environment
- (5) Implementation of a program involving the use of chemicals (including the identification, seizure, or closure of clandestine methamphetamine laboratories)

Additionally, the proposed action is neither a phase nor a segment of a project that when reviewed in its entirety would not meet the criteria for a categorical exclusion.

Consequently, the subject federal action meets the Office of Justice Programs' criteria for a categorical exclusion as contained in paragraph 4(b) of Appendix D to Part 61 of Title 28 of the Code of Federal Regulations.

Questions about this determination may be directed to your grant manager or Orbin Terry, Environmental Coordinator for the Bureau of Justice Assistance.

NEPA Coordinator

First Name

Orbin

Middle Name

Last Name

Terry



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1301

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Agenda Number:

Resolution authorizing the Police Department to accept a Wisconsin Department of Administration "SAFER Communities LEA" grant.

RESOLUTION

WHEREAS, the La Crosse Police Department has been notified of a Wisconsin Department of Administration "SAFER Communities LEA" grant that is available to the City of La Crosse Police Department; and

WHEREAS, the Wisconsin Department of Administration grant was awarded in the amount of \$152,940.47 for permitted uses such as recruitment, community policing initiatives, and training, amongst many others; and

WHEREAS, said grant requires no local matching funds.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby authorizes the Police Department to accept the Wisconsin Department of Administration "SAFER Communities LEA" grant.

BE IT FURTHER RESOLVED that said grant funds will be used for law enforcement programs related to recruitment, training, and community policing initiatives from March 14, 2022 through June 30, 2023.

BE IT FURTHER RESOLVED that the Police Chief and Finance Director are hereby authorized to take any and all steps necessary to effectuate this resolution.

Neises, Stephanie

Subject: FW: SAFER Communities LEA Grant Expense Categories

From: Miller, Linnea <millerl@cityoflacrosse.org>
Sent: Wednesday, October 12, 2022 12:22 PM
To: Neises, Stephanie <neisess@cityoflacrosse.org>
Subject: FW: SAFER Communities LEA Grant Expense Categories

Lt. Linnea Miller
Professional Standards/Community Services Bureau
La Crosse Police Department
400 La Crosse St.
La Crosse, WI 54601
608-789-7205 office
608-789-7250 fax
millerl@cityoflacrosse.org

From: DOA LEA Grant <LEAGrant@wisconsin.gov>
Sent: Friday, June 3, 2022 03:46 PM
Subject: SAFER Communities LEA Grant Expense Categories

*** **CAUTION:** This email originated from an external sender. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe. ***

Hello LEA Agencies – this email is going out to all LEA agencies that submitted their contact information here: <https://wi.accessgov.com/doa-wi/Forms/Page/intergov/lawenforcement-contact/>

The program web page is located here: <https://doa.wi.gov/Pages/LocalGovtsGrants/LEAGrant.aspx>

Please direct any questions to leagrant@wisconsin.gov. Thank you.

More information and an MOU for signature will be coming soon.

*** **

Program: Tribal and Local Law Enforcement Agency Initiative

Award Amount: Each tribal and local law enforcement agency in the State of Wisconsin (referred to herein as “LEAs” or “Grantees”) has been allocated a certain sum (its “Allocation”) based on the size of the population it serves, with an add-on for LEAs serving communities where violent crime exceeds the state average. The Allocation for each LEA is available [here](#) and incorporated by reference herein.

Program Duration: An LEA may use its Allocation to reimburse eligible expenditures incurred **between March 15, 2022 and June 30, 2023**. Expenditures incurred outside that time window are not eligible for reimbursement under this Program. For purposes of this Program, an expenditure is not “incurred” until the LEA or its affiliated Tribal or local government has paid it.

How it Works: During a quarterly Reporting Period, an LEA may draw down its Allocation and receive allocated funds by reporting eligible expenditures for reimbursement through the Program’s online reporting system. DOA will

process these submissions and reimburse each LEA's reported eligible expenditures from the remaining balance of its Allocation. The first Reporting Period is expected to occur during a two-week period in September 2022; they will occur on a quarterly basis thereafter until the completion of the Program.

Example: An LEA has a \$20,000 allocation. During the September 2022 Reporting Period, it uses the online reporting system to report \$8,000 in eligible expenditures incurred since March 15, 2022. DOA processes the reimbursement request and pays \$8,000 to the LEA, leaving \$12,000 in the LEA's Allocation. In the next quarterly Reporting Period, the LEA submits another \$7,000 in eligible expenditures. Those eligible expenditures are again processed and reimbursed, leaving the LEA with \$5,000 of its Allocation remaining to reimburse expenditures reported in subsequent Reporting Periods.

Permitted Uses of Funds: The Program is intended to provide LEAs with additional resources to help offset certain costs associated with hiring, training, testing, and equipping law-enforcement officers, as well as updating certain technology and policies and implementing new crime-reduction initiatives. The following expenditures are eligible for reimbursement under the Program, subject to the limitations set forth in the MOU, this Program Schedule, and applicable state and federal law:

1. **Recruitment incentives.** The Program will reimburse the costs of certain financial incentives to recruit new officers, jail personnel, and dispatchers (referred to collectively below as "new hires"), as follows:
 - a. The costs of a new hire's academy or other formal preparatory training, to the extent the new hire's training costs are reimbursed by the LEA following acceptance of employment.
 - b. A signing bonus of up to \$2,000 for each new hire.
 - c. For each new hire whose most recent employer was an out-of-state governmental agency, an additional bonus of up to \$500 for each year of relevant out-of-state experience as a law enforcement officer, jailer, or dispatcher, up to an additional \$2,000. Thus, for a new hire from an out-of-state law governmental agency with four or more years' relevant experience, this Program will reimburse the cost of providing a signing bonus of up to \$4,000.

Each new hire who receives recruitment incentives that are reimbursed through this Program must provide the LEA with a written statement affirming that the new hire intends to complete at least three years' continuous employment with the LEA. The LEA is responsible for collecting and maintaining those statements; it does not need to provide copies of those statements when making reimbursement requests unless specifically requested by DOA.

Each LEA is responsible for conducting appropriate background checks on employment candidates. New hires with a record of misconduct are not eligible to receive recruitment incentives that are reimbursed through this Program.

2. **Medical testing.** The Program will reimburse the costs of job-related medical testing of officers, including physical examinations, hearing tests, drug tests, pre-employment psychological examinations, and other medical testing.
3. **Training.** The Program will reimburse the costs of providing training to help reduce violence and improve community safety, including programs to train officers in any of the following subject areas:
 - a. Crisis intervention, including training for interactions with individuals suffering from mental illness and addiction.
 - b. Resiliency and suicide prevention.
 - c. Use-of-force options and de-escalation tactics, including scenario-based training aimed at stabilizing potentially dangerous situations to allow more time and options for safe resolution.
 - d. Implicit bias.
 - e. "Active bystander" training.
 - f. The emergency detention process.
 - g. Homicide investigation.
 - h. Any annual recertification training required by the Wisconsin Law Enforcement Standards Board.
4. **Wellness and counseling programs.** The Program will reimburse the costs of providing wellness, counseling, or behavioral health programs or services to officers.

5. **Officer equipment and technology, excluding weapons.** The Program will reimburse the costs of purchasing the following equipment or technology:
- a. Uniforms, duty belts, holsters, handcuffs, boots, bulletproof vests and other protective gear, radios, flashlights, and other equipment of a similar nature.
 - b. License-plate readers, security cameras, and smart cameras.
 - c. Mobile data computers.
 - d. Body cameras and body camera-activating holsters.

Weapons (including non-lethal weapons) and ammunition are not eligible for reimbursement through this Program.

6. **Temporary contract personnel.** The Program will reimburse the costs of retaining temporary contract personnel to assist with processing evidence, reducing backlogs, or other tasks that help LEAs conduct criminal investigations. When reporting these expenditures in the online reporting system, the LEA must identify the contractor used and the nature of the services performed.

7. **Sworn law enforcement officers, jail personnel, and dispatchers.** The Program will reimburse certain costs associated with sworn law enforcement officers, as follows:
- a. The additional payroll costs associated with increasing part-time officers, dispatchers, or jail personnel to full-time positions.
 - b. For LEAs that adopt or engage in initiatives to reduce violent crime (including offenses involving firearms), the payroll costs of officers for time worked on such initiatives.
 - c. The payroll costs of officers for time worked on Crisis Intervention Teams.
 - d. For LEAs serving communities where the violent crime rate exceeds the state average, as identified in [Appendix 1](#), the full payroll costs for new hires (as defined in paragraph 1 above) made on or after March 15, 2022.

8. **K9 units.** The Program will reimburse the costs associated with purchasing canines to assist officers with law enforcement functions, including any related training costs.

9. **Community policing initiatives.** The Program will reimburse costs associated with designing and implementing community policing initiatives, including training, equipment and technology (excluding weapons), temporary contract personnel, or other expenses associated with such initiatives. For purposes of this Program, “community policing initiatives” refer to place-based, community-oriented crime reduction strategies in targeted neighborhoods suffering from chronic crime issues.

10. **Initiatives to address carjacking and vehicle theft.** The Program will reimburse costs associated with designing and implementing initiatives to prevent and investigate incidents of carjacking and vehicle theft, including training, equipment and technology (excluding weapons), temporary contract personnel, or other expenses associated with such initiatives.

11. **Updating use-of-force policies to comply with Act 75.** The Program will reimburse costs associated with updating their use-of-force policies to comply with the standards set forth in [2021 Wisconsin Act 75](#), including any costs of training related to these standards.

Expenditures not included in the above categories are not eligible for reimbursement through this Program.

Procurement limitations: All expenditures submitted for reimbursement through this Program must comply with Grantee’s local procurement procedures and must avoid conflicts of interest, acquisition of unnecessary or duplicative items, excessive costs, or other waste.

| AgencyName | CountyName | Adjusted Total Round |
|-----------------------------|-------------------------|-----------------------------|
| Juneau Co SO | Juneau County | \$ 50,277.31 |
| Elroy PD | Juneau County | \$ 7,000.00 |
| Mauston PD | Juneau County | \$ 12,879.07 |
| New Lisbon PD | Juneau County | \$ 7,000.00 |
| Lyndon Station PD | Juneau County | \$ 7,000.00 |
| Necedah PD | Juneau County | \$ 7,000.00 |
| Union Center PD | Juneau County | \$ 7,000.00 |
| Wonewoc PD | Juneau County | \$ 7,000.00 |
| Kenosha Co SO | Kenosha County | \$ 141,631.80 |
| Kenosha PD | Kenosha County | \$ 339,847.19 |
| Twin Lakes PD | Kenosha County | \$ 20,209.63 |
| Pleasant Prairie PD | Kenosha County | \$ 56,945.45 |
| Wheatland Town Constable | Kenosha County | \$ 7,629.75 |
| Wheatland Town Water Patrol | Kenosha County | \$ 7,000.00 |
| Randall Town Water Patrol | Kenosha County | \$ 7,000.00 |
| Kewaunee Co SO | Kewaunee County | \$ 33,637.14 |
| Algoma PD | Kewaunee County | \$ 7,000.00 |
| Kewaunee PD | Kewaunee County | \$ 7,000.00 |
| Luxemburg PD | Kewaunee County | \$ 7,000.00 |
| La Crosse Co SO | La Crosse County | \$ 82,030.30 |
| La Crosse PD | La Crosse County | \$ 152,940.47 |
| Onalaska PD | La Crosse County | \$ 42,912.00 |
| West Salem PD | La Crosse County | \$ 14,147.86 |
| Bangor PD | La Crosse County | \$ 7,000.00 |
| Campbell PD | La Crosse County | \$ 9,666.00 |
| Holmen PD | La Crosse County | \$ 22,803.75 |
| Shelby Town PD | La Crosse County | \$ 10,608.75 |
| Lafayette Co SO | Lafayette County | \$ 26,724.73 |
| Argyle PD | Lafayette County | \$ 7,000.00 |
| Blanchardville PD | Lafayette County | \$ 7,000.00 |
| Darlington PD | Lafayette County | \$ 7,000.00 |
| Belmont PD | Lafayette County | \$ 7,000.00 |
| Benton PD | Lafayette County | \$ 7,000.00 |
| Shullsburg PD | Lafayette County | \$ 7,000.00 |
| Langlade Co SO | Langlade County | \$ 27,369.13 |
| Antigo PD | Langlade County | \$ 22,152.58 |
| Lincoln Co SO | Lincoln County | \$ 56,468.59 |
| Merrill PD | Lincoln County | \$ 20,214.00 |
| Tomahawk PD | Lincoln County | \$ 7,000.00 |
| Manitowoc Co SO | Manitowoc County | \$ 76,643.55 |
| Manitowoc PD | Manitowoc County | \$ 99,487.80 |
| Two Rivers PD | Manitowoc County | \$ 31,719.02 |
| Kiel PD | Manitowoc County | \$ 10,812.94 |
| Cleveland PD | Manitowoc County | \$ 7,000.00 |
| Mishicot PD | Manitowoc County | \$ 7,000.00 |
| Reedsville PD | Manitowoc County | \$ 7,000.00 |



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1302

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution authorizing the Police Department to accept an Office on Violence Against Women “2022 Improving Criminal Justice Responses to Domestic Violence, Dating Violence, Sexual Assault, and Stalking” grant.

RESOLUTION

WHEREAS, the La Crosse Police Department has been awarded an Office on Violence Against Women grant for over 25 years which funds staff positions for the Domestic Abuse Reduction Team (D.A.R.T.) program in La Crosse; and

WHEREAS, the La Crosse Police Department has once again applied for an Office on Violence Against Women “2022 Improving Criminal Justice Responses to Domestic Violence, Dating Violence, Sexual Assault, and Stalking” grant in the amount of \$500,000.00, a portion of which will fund one (1) current D.A.R.T. Investigator position for thirty-six (36) months, and the other portion would be used to fund a D.A.R.T. employee with New Horizons Shelter and Outreach Centers; and

WHEREAS, approval of the grant requires no local match.

NOW, THEREFORE BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby authorizes the Police Department to accept the Office on Violence Against Women “2022 Improving Criminal Justice Responses to Domestic Violence, Dating Violence, Sexual Assault, and Stalking” grant to fund one (1) current D.A.R.T. Investigator position.

BE IT FURTHER RESOLVED that the Finance Director, Police Chief and Mayor are hereby authorized to take any and steps necessary to effectuate this resolution.

September 23, 2022

Dear Avrie Schott,

On behalf of Attorney General Merrick B. Garland, it is my pleasure to inform you the Office on Violence Against Women (OVW) has approved the application submitted by CITY OF LA CROSSE for an award under the funding opportunity entitled 2022 OVW Fiscal Year 2022 Improving Criminal Justice Responses to Domestic Violence, Dating Violence, Sexual Assault, and Stalking Grant Program Solicitation. The approved award amount is \$500,000.

Review the Award Instrument below carefully and familiarize yourself with all conditions and requirements before accepting your award. The Award Instrument includes the Award Offer (Award Information, Project Information, Financial Information, and Award Conditions) and Award Acceptance. For COPS Office and OVW funding the Award Offer also includes any Other Award Documents.

Please note that award requirements include not only the conditions and limitations set forth in the Award Offer, but also compliance with assurances and certifications that relate to conduct during the period of performance for the award. These requirements encompass financial, administrative, and programmatic matters, as well as other important matters (e.g., specific restrictions on use of funds). Therefore, all key staff should receive the award conditions, the assurances and certifications, and the application as approved by OVW, so that they understand the award requirements. Information on all pertinent award requirements also must be provided to any subrecipient of the award.

Should you accept the award and then fail to comply with an award requirement, DOJ will pursue appropriate remedies for non-compliance, which may include termination of the award and/or a requirement to repay award funds.

Prior to accepting the award, your Entity Administrator must assign a Financial Manager, Grant Award Administrator, and Authorized Representative(s) in the Justice Grants System (JustGrants). The Entity Administrator will need to ensure the assigned Authorized Representative(s) is current and has the legal authority to accept awards and bind the entity to the award terms and conditions. To accept the award, the Authorized Representative(s) must accept all parts of the Award Offer in the Justice Grants System (JustGrants), including by executing the required declaration and certification, within 45 days from the award date.

To access your funds, you will need to enroll in the Automated Standard Application for Payments (ASAP) system, if you haven't already completed the enrollment process in ASAP. The Entity Administrator should have already received an email from ASAP to initiate this process.

Congratulations, and we look forward to working with you.

ALLISON RANDALL
Acting Director

Office for Civil Rights Notice for All Recipients

The Office for Civil Rights (OCR), Office of Justice Programs (OJP), U.S. Department of Justice (DOJ) has been delegated the responsibility for ensuring that recipients of federal financial assistance from the OJP, the Office of Community Oriented Policing Services (COPS), and the Office on Violence Against Women (OVW) are not engaged in discrimination prohibited by law. Several federal civil rights laws, such as Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973, require recipients of federal financial assistance to give assurances

that they will comply with those laws. Taken together, these civil rights laws prohibit recipients of federal financial assistance from DOJ from discriminating in services and employment because of race, color, national origin, religion, disability, sex, and, for grants authorized under the Violence Against Women Act, sexual orientation and gender identity. Recipients are also prohibited from discriminating in services because of age. For a complete review of these civil rights laws and nondiscrimination requirements, in connection with DOJ awards, see <https://ojp.gov/funding/Explore/LegalOverview/CivilRightsRequirements.htm>.

Under the delegation of authority, the OCR investigates allegations of discrimination against recipients from individuals, entities, or groups. In addition, the OCR conducts limited compliance reviews and audits based on regulatory criteria. These reviews and audits permit the OCR to evaluate whether recipients of financial assistance from the Department are providing services in a nondiscriminatory manner to their service population or have employment practices that meet equal-opportunity standards.

If you are a recipient of grant awards under the Omnibus Crime Control and Safe Streets Act or the Juvenile Justice and Delinquency Prevention Act and your agency is part of a criminal justice system, there are two additional obligations that may apply in connection with the awards: (1) complying with the regulation relating to Equal Employment Opportunity Programs (EEOs); and (2) submitting findings of discrimination to OCR. For additional information regarding the EEO requirement, see 28 CFR Part 42, subpart E, and for additional information regarding requirements when there is an adverse finding, see 28 C.F.R. §§ 42.204(c), .205(c)(5).

The OCR is available to help you and your organization meet the civil rights requirements that are associated with DOJ grant funding. If you would like the OCR to assist you in fulfilling your organization's civil rights or nondiscrimination responsibilities as a recipient of federal financial assistance, please do not hesitate to contact the OCR at askOCR@ojp.usdoj.gov.

Memorandum Regarding NEPA

[NEPA Letter Type](#)

OVW – Categorical Exclusion - No Renovations Allowed

[NEPA Letter](#)

Renovations and construction are unallowable under this grant, and therefore none of the following activities will be conducted under the OVW federal action (i.e., the OVW-funded grant project) or a related third-party action:

1. New construction.
2. Any renovation or remodeling of a property located in an environmentally or historically sensitive area, including property (a) listed on or eligible for listing on the National Register of Historic Places, or (b) located within a 100-year flood plain, a wetland, or habitat for an endangered species.
3. A renovation which will change the basic prior use of a facility or significantly change its size.
4. Research and technology whose anticipated and future application could be expected to have an effect on the environment.
5. Implementation of a program involving the use of chemicals.

In addition, the OVW federal action is neither a phase nor a segment of a project that, when reviewed in its entirety, would not meet the criteria for a categorical exclusion.

Consequently, the subject federal action meets the Office on Violence Against Women's criteria for a categorical exclusion as contained in paragraph 4(b) of Appendix D to Part 61 of Title 28 of the Code of Federal Regulations (adopted by OVW at 28 CFR § 0.122(b)). Also, no further analysis is required under the National Historic Preservation Act or other related statutes and regulations.

NEPA Coordinator

First Name

Debra

Middle Name

Last Name

Murphy



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1303

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution authorizing the Police Department to accept a Wisconsin Office of Justice Programs – Edward Byrne Memorial Justice Assistance Grant (JAG).

RESOLUTION

WHEREAS, the Police Department has been notified of a 2022 Wisconsin Office of Justice Programs – Edward Byrne Memorial Justice Assistance Grant (JAG) that is available to the City of La Crosse Police Department; and

WHEREAS, as part of the grant, the La Crosse Police Department is required to jointly coordinate with the La Crosse Sheriff's Department to receive the 2022 Justice Assistance Grant in the amount of \$14,298.00; and

WHEREAS, said grant requires no local matching funds.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby authorizes the Police Department to accept the 2022 Justice Assistance Grant and coordinate jointly with the La Crosse Sheriff's Department in connection with the same.

BE IT FURTHER RESOLVED that said grant funds will be used for law enforcement programs of the Police Department through 2023.

BE IT FURTHER RESOLVED that the Mayor and City Clerk are hereby authorized to execute the Interlocal Agreement equally splitting the \$14,298.00 between the County of La Crosse Sheriff's Department and the La Crosse Police Department in connection with the same.

BE IT FURTHER RESOLVED that the Police Chief and Finance Director are hereby authorized to take any and all steps necessary to effectuate this resolution.

September 26, 2022

Dear Avrie Schott,

On behalf of Attorney General Merrick B. Garland, it is my pleasure to inform you the Office of Justice Programs (OJP) has approved the application submitted by CITY OF LA CROSSE for an award under the funding opportunity entitled 2022 BJA FY 22 Edward Byrne Memorial Justice Assistance Grant Program - Local Solicitation. The approved award amount is \$14,298.

Review the Award Instrument below carefully and familiarize yourself with all conditions and requirements before accepting your award. The Award Instrument includes the Award Offer (Award Information, Project Information, Financial Information, and Award Conditions) and Award Acceptance. For COPS Office and OVW funding the Award Offer also includes any Other Award Documents.

Please note that award requirements include not only the conditions and limitations set forth in the Award Offer, but also compliance with assurances and certifications that relate to conduct during the period of performance for the award. These requirements encompass financial, administrative, and programmatic matters, as well as other important matters (e.g., specific restrictions on use of funds). Therefore, all key staff should receive the award conditions, the assurances and certifications, and the application as approved by OJP, so that they understand the award requirements. Information on all pertinent award requirements also must be provided to any subrecipient of the award.

Should you accept the award and then fail to comply with an award requirement, DOJ will pursue appropriate remedies for non-compliance, which may include termination of the award and/or a requirement to repay award funds.

Prior to accepting the award, your Entity Administrator must assign a Financial Manager, Grant Award Administrator, and Authorized Representative(s) in the Justice Grants System (JustGrants). The Entity Administrator will need to ensure the assigned Authorized Representative(s) is current and has the legal authority to accept awards and bind the entity to the award terms and conditions. To accept the award, the Authorized Representative(s) must accept all parts of the Award Offer in the Justice Grants System (JustGrants), including by executing the required declaration and certification, within 45 days from the award date.

To access your funds, you will need to enroll in the Automated Standard Application for Payments (ASAP) system, if you haven't already completed the enrollment process in ASAP. The Entity Administrator should have already received an email from ASAP to initiate this process.

Congratulations, and we look forward to working with you.

Maureen Henneberg
Deputy Assistant Attorney General

Office for Civil Rights Notice for All Recipients

The Office for Civil Rights (OCR), Office of Justice Programs (OJP), U.S. Department of Justice (DOJ) has been delegated the responsibility for ensuring that recipients of federal financial assistance from the OJP, the Office of Community Oriented Policing Services (COPS), and the Office on Violence Against Women (OVW) are not engaged in discrimination prohibited by law. Several federal civil rights laws, such as Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973, require recipients of federal financial assistance to give assurances that they will comply with those laws. Taken together, these civil rights laws prohibit recipients of

federal financial assistance from DOJ from discriminating in services and employment because of race, color, national origin, religion, disability, sex, and, for grants authorized under the Violence Against Women Act, sexual orientation and gender identity. Recipients are also prohibited from discriminating in services because of age. For a complete review of these civil rights laws and nondiscrimination requirements, in connection with DOJ awards, see <https://ojp.gov/funding/Explore/LegalOverview/CivilRightsRequirements.htm>.

Under the delegation of authority, the OCR investigates allegations of discrimination against recipients from individuals, entities, or groups. In addition, the OCR conducts limited compliance reviews and audits based on regulatory criteria. These reviews and audits permit the OCR to evaluate whether recipients of financial assistance from the Department are providing services in a nondiscriminatory manner to their service population or have employment practices that meet equal-opportunity standards.

If you are a recipient of grant awards under the Omnibus Crime Control and Safe Streets Act or the Juvenile Justice and Delinquency Prevention Act and your agency is part of a criminal justice system, there are two additional obligations that may apply in connection with the awards: (1) complying with the regulation relating to Equal Employment Opportunity Programs (EEOs); and (2) submitting findings of discrimination to OCR. For additional information regarding the EEO requirement, see 28 CFR Part 42, subpart E, and for additional information regarding requirements when there is an adverse finding, see 28 C.F.R. §§ 42.204(c), .205(c)(5).

The OCR is available to help you and your organization meet the civil rights requirements that are associated with DOJ grant funding. If you would like the OCR to assist you in fulfilling your organization's civil rights or nondiscrimination responsibilities as a recipient of federal financial assistance, please do not hesitate to contact the OCR at askOCR@ojp.usdoj.gov.

Memorandum Regarding NEPA

[NEPA Letter Type](#)

OJP - Ongoing NEPA Compliance Incorporated into Further Developmental Stages

[NEPA Letter](#)

The Edward Byrne Memorial Justice Assistance Grant Program (JAG) allows states and local governments to support a broad range of activities to prevent and control crime and to improve the criminal justice system, some of which could have environmental impacts. All recipients of JAG funding must assist BJA in complying with NEPA and other related federal environmental impact analyses requirements in the use of grant funds, whether the funds are used directly by the grantee or by a subgrantee or third party. Accordingly, prior to obligating funds for any of the specified activities, the grantee must first determine if any of the specified activities will be funded by the grant.

The specified activities requiring environmental analysis are:

- a. New construction;
- b. Any renovation or remodeling of a property located in an environmentally or historically sensitive area, including properties located within a 100-year flood plain, a wetland, or habitat for endangered species, or a property listed on or eligible for listing on the National Register of Historic Places;
- c. A renovation, lease, or any proposed use of a building or facility that will either (a) result in a change in its basic prior use or (b) significantly change its size;
- d. Implementation of a new program involving the use of chemicals other than chemicals that are (a) purchased as an incidental component of a funded activity and (b) traditionally used, for example, in office, household, recreational, or education environments; and

e. Implementation of a program relating to clandestine methamphetamine laboratory operations, including the identification, seizure, or closure of clandestine methamphetamine laboratories.

Complying with NEPA may require the preparation of an Environmental Assessment and/or an Environmental Impact Statement, as directed by BJA. Further, for programs relating to methamphetamine laboratory operations, the preparation of a detailed Mitigation Plan will be required. For more information about Mitigation Plan requirements, please see <https://www.bja.gov/Funding/nepa.html>.

NEPA Coordinator

First Name

Orbin

Middle Name

Last Name

Terry



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1307

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution authorizing the City of La Crosse to accept a Wisconsin Economic Development Corporation (WEDC) Grant.

RESOLUTION

WHEREAS, the City of La Crosse has been notified of an award of \$217,900 Idle Sites Redevelopment grant from the Wisconsin Economic Development Corporation (WEDC); and

WHEREAS, as part of the grant, the City of La Crosse is required to jointly coordinate with 5th Ward Residences, LLC on the redevelopment of the former Trane Plant 6; and

WHEREAS, said grant requires the City to fulfill items outlined in the agreement.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby authorizes the City of La Crosse to accept the Idle Sites Redevelopment Grant and coordinate jointly with 5th Ward Residences.

BE IT FURTHER RESOLVED that said grant funds will be used for redevelopment of the property at the corner of George and St Cloud streets in La Crosse.

BE IT FURTHER RESOLVED that the developer, 5th Ward Residences LLC, will comply with all items outlined in the grant agreement and fulfill reporting obligations, to include any financial costs associated with these obligations.

BE IT FURTHER RESOLVED that the Mayor and City Clerk are hereby authorized to execute the contract with the WEDC.

BE IT FURTHER RESOLVED that the Director of Planning, Development and Assessment and Director of Finance are hereby authorized to take any and all steps necessary to effectuate this resolution.

From: [Emslie, Julie](#)
To: ["Jeremy Novak"; Marvin Wanders](#)
Cc: [Trane, Andrea](#)
Subject: RE: Idle Sites Grant for 5th Ward
Date: Monday, October 17, 2022 9:32:22 AM

Yes, that is correct. It also confirms that in order to receive this funding, you understand that 5th Ward will need to comply with the terms of the grant agreement and reporting obligations. If you have further questions, please let me know.

Thanks for the quick response and see you this afternoon,
Julie

Julie Emslie

Economic Development Administrator
(608)789-7393

From: Jeremy Novak <Jeremy@threesixty.bz>
Sent: Monday, October 17, 2022 9:21 AM
To: Emslie, Julie <emslij@cityoflacrosse.org>; Marvin Wanders <marvin@threesixty.bz>
Cc: Trane, Andrea <tranea@cityoflacrosse.org>
Subject: RE: Idle Sites Grant for 5th Ward

*** **CAUTION:** This email originated from an external sender. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe. ***

Hi Julie,
I'm confirming that the resolution city council passed in November 2021 (attached) was to apply for the WEDC grant and this resolution is to accept the grant. Is this your understanding also? If so, the new resolution to accept the funds is good with us. Thanks!

Regards,

Jeremy Novak
Three Sixty Real Estate Solutions, LLC
1243 Badger ST
La Crosse, WI 54601
608-782-7365
jeremy@threesixty.bz
www.threesixty.bz

To learn more about Three Sixty, click [here](#) to view our Corporate Brochure or check out our website [here](#).

From: Emslie, Julie <emslij@cityoflacrosse.org>
Sent: Monday, October 17, 2022 8:55 AM
To: Marvin Wanders <marvin@threesixty.bz>; Jeremy Novak <Jeremy@threesixty.bz>
Cc: Trane, Andrea <tranea@cityoflacrosse.org>
Subject: Idle Sites Grant for 5th Ward

Good morning,

As I referenced on a recent call with Jeremy, the City is working to finalize the agreement with WEDC regarding the Idles Sites grant for 5th Ward. A Resolution will be going before Council in November, and thereafter (if passed by Council) the Mayor will sign the agreement.

I've attached the Resolution and agreement. Can you please review the Resolution and confirm that this is agreeable to you?

Thank you,
Julie

Julie Emslie, Economic Development Administrator
City of La Crosse – Planning Department
City Hall, 400 La Crosse St, La Crosse, WI 54601
(608)789-7393 | emslij@cityoflacrosse.org
www.cityoflacrosse.org



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1308

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution authorizing the reallocation and transfer of funds to the Redevelopment Authority of La Crosse for operations budget.

RESOLUTION

WHEREAS, the City of La Crosse (City) has established the Redevelopment Authority of La Crosse (RDA) for the purpose of improving lands in the City that are in need of reinvestment and redevelopment; and

WHEREAS, the property known as the River Point District development is being developed by the City and RDA, and such development will provide economic growth and aesthetic benefit to the city and the surrounding area, including growth in the tax base and job creation; and

WHEREAS, it is the request of the RDA that funds made available for the use of operating expenses related to increased efficiencies and effectiveness with project management; and

WHEREAS, such expense is projected to be \$100,000 annually, and the RDA plans to have the capacity to fund these activities on their own after 3 years; and

WHEREAS, by this Resolution, the City of La Crosse Common Council desires to continue providing support for improving lands in the City that need reinvestment and redevelopment.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby authorizes its officers, staff and consultants to:

1. transfer \$80,000 per year for 3 years, starting January 1, 2023, from Tax Incremental Financing Administration Funds to the Redevelopment Authority of the City of La Crosse for use in economic development activities; and
2. Repurpose the use of funds previously allocated to the Redevelopment Authority through resolution 16-1005 "for the purposes of establishing grant and loan programs for the expansion and improvement of local industry, industrial sites redevelopment, redevelopment land acquisition and public infrastructure programs associated with industrial and economic development" to update for the use of operating expenses related to the expansion and improvement of local industry, industrial sites redevelopment, redevelopment land acquisition and public infrastructure.

BE IT FURTHER RESOLVED that the Director of Finance and Director of Planning, Development and Assessment are hereby authorized and directed to take all necessary steps to implement this resolution.



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1320

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution authorizing the Mayor to file application for Transit Operations and Capital Assistance for 2023 with the Federal Transit Administration.

RESOLUTION

WHEREAS, the Secretary of Transportation is authorized to make grants for mass transportation projects; and

WHEREAS, the contract for financial assistance will impose certain obligations upon the applicant, including the provision by it of the local share of project costs; and

WHEREAS, it is required by U.S. Department of Transportation in accord with the provisions of Title IV of the Civil Rights Act of 1964, that in connection with the filing of an application for assistance under the Federal Transit Act of 1992, as amended, the applicant give an assurance that it will comply with Title IV of the Civil Rights Act of 1964 and the U.S. Department of Transportation requirements thereunder; and

WHEREAS, it is the goal of the applicant that minority business enterprise be utilized to the fullest extent possible in connection with this project, and that definite procedures shall be established and administered to ensure that minority businesses shall have the maximum feasible opportunity to compete for contracts when procuring construction contracts, supplies, equipment contracts or consultant and other services.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse:

1. That Mitch Reynolds, Mayor, is authorized to execute and file an application for 2023 on behalf of the City of La Crosse, Wisconsin, with the U.S. Department of Transportation to aid in the financing of capital, operating and planning assistance projects pursuant to Section 9 of the Federal Transit Act of 1992, as amended.
2. That Mitch Reynolds, Mayor, is authorized to execute and file with such application an assurance or any other document required by the U.S. Department of Transportation effectuating the purposes of Title IV of the Civil Rights Act of 1964.
3. That Andrea Trane, Director of Planning and Development, is authorized to furnish such additional information as the U.S. Department of Transportation may require in connection with the application for the project.
4. That Mitch Reynolds, Mayor, is authorized to set forth and execute affirmative minority business policies in connection with the project's procurement needs.
5. That Mitch Reynolds, Mayor, is authorized to execute grant agreements on behalf of the City of La Crosse, Wisconsin, with the Federal Transit Administration for aid in the financing of the capital, operating and planning assistance projects.



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1321

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution authorizing the Mayor to file for 2023 Transit Operations and Capital Assistance with the Wisconsin Department of Transportation.

RESOLUTION

BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF LA CROSSE that the Mayor is authorized to execute and file an application for 2023 on behalf of the City of La Crosse with the State of Wisconsin, Department of Transportation to aid in financing of capital, operating and planning assistance projects, for the La Crosse Municipal Transit Utility.

BE IT FURTHER RESOLVED that the Mayor is authorized to execute any contract associated with such assistance and to file all necessary documents associated therewith.



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1322

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Agenda Number:

Resolution authorizing a land swap within the First and Second Gerrard Additions in the City of La Crosse for the conveyance of storm water in an adjacent drainageway.

RESOLUTION

WHEREAS, the City of La Crosse is repairing a drainageway south of Brickyard Ln, at the intersection with Millatti Ln; and

WHEREAS, to maintain adequate width for proper stormwater conveyance, a land swap with an adjoining property is recommended.

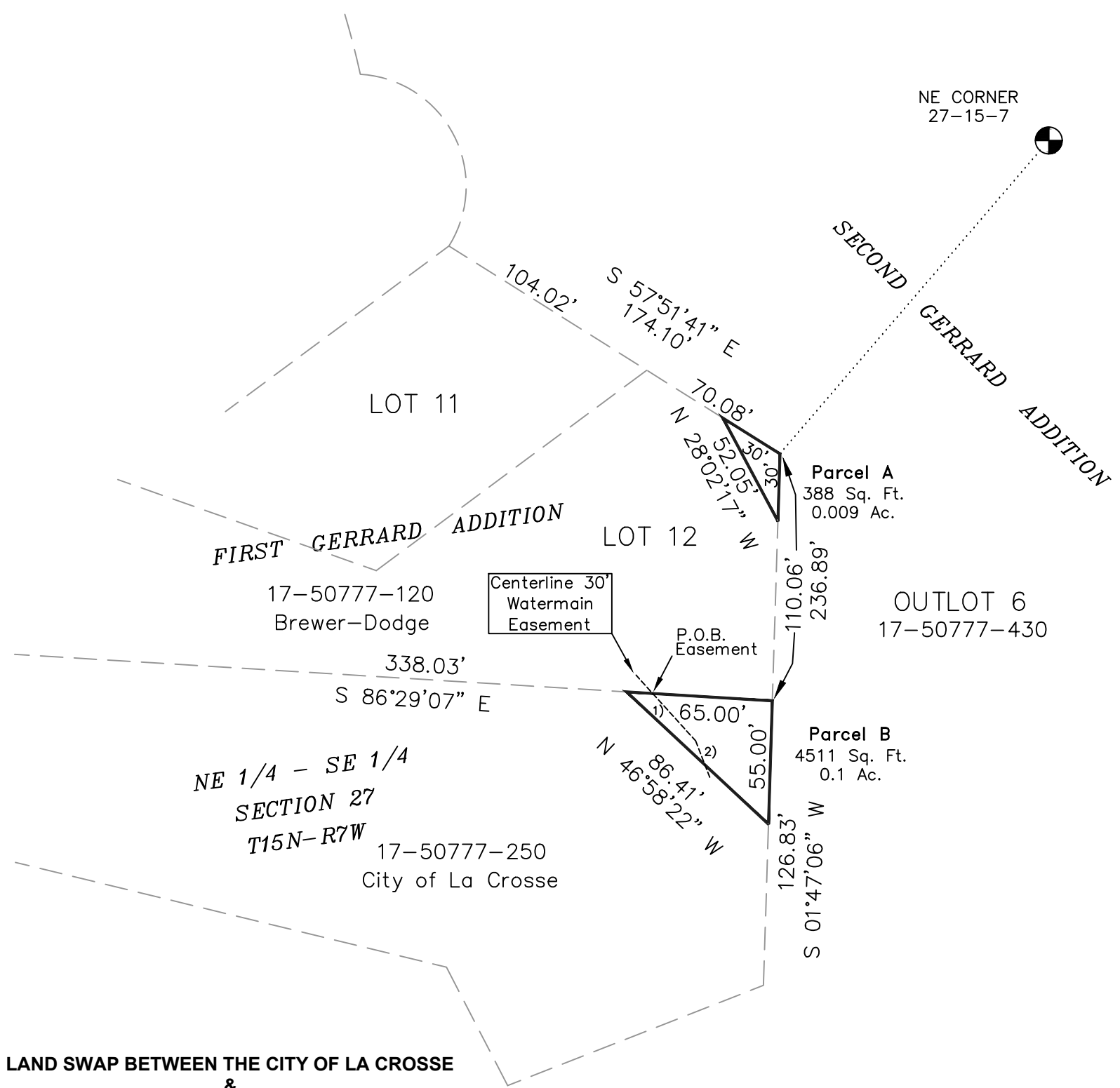
NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of La Crosse that it hereby authorizes a land swap with Nancy Brewer & Christopher Dodge – 5695 Meir Ct, City of La Crosse, of private and deeded public lands, to allow for the conveyance of storm water in the drainageway adjacent to said property, as depicted in the attached map and legal description.

BE IT FURTHER RESOLVED, that a sum of \$150.00 is hereby appropriated from the Stormwater Utility operating budget in connection with said transfer for associated costs, including but not limited to title work and recording fees.

BE IT FURTHER RESOLVED that the Mayor and City Clerk are authorized for signature and execution of documents in connection with this transfer.

BE IT FURTHER RESOLVED that City staff is hereby authorized to effectuate this resolution.

MAP & DESCRIPTION FOR LAND SWAP



**LAND SWAP BETWEEN THE CITY OF LA CROSSE
&
NANCY BREWER - CHRISTOPHER DODGE
FOR STORM SEWER FACILITIES & MAINTENANCE**

Brewer-Dodge to the City Parcel A

Part of Lot 12, First Gerrard Addition to the City of La Crosse located in the NE 1/4 of the NE 1/4, Section 27, T15N-R7W, City of La Crosse, La Crosse County, Wisconsin, more particularly described as follows:

Commencing at the northeast corner of said Section 27: thence S 40°37'01" W 741.57 feet to the northeast corner of said Lot 12, First Gerrard Addition, and the point of beginning:

thence, along the east line of said Lot 12, S 01°47'06" W 30.00 feet;
thence N 28°02'17" W 52.05 feet, to the east line of said Lot 12;
thence S 57°51'41" E 30.00 feet, to the point of beginning.

City to Brewer-Dodge Parcel B

Part of the NE 1/4 of the NE 1/4, Section 27, T15N-R7W, City of La Crosse, La Crosse County, Wisconsin, more particularly described as follows:

Commencing at the northeast corner of said Section 27: thence S 40°37'01" W 741.57 feet to the northeast corner of Lot 12, First Gerrard Addition; thence, along the east line of said Lot 12, S 01°47'06" W 110.06 feet to the southeast corner of said Lot 12, and the point of beginning:

thence, continuing S 01°47'06" W 55.00 feet;
thence N 46°58'22" W 86.41 feet, to the south line of said Lot 12;
thence S 86°29'07" E 65.00 feet to the point of beginning.

Subject to a 30-foot-wide watermain easement the located in part of the NE 1/4 of the NE 1/4, Section 27, T15N-R7W, City of La Crosse, La Crosse County, Wisconsin, the centerline of which, is described as follows:

Commencing at the northeast corner of said Section 27: thence S 40°37'01" W 741.57 feet to the northeast corner of Lot 12, First Gerrard Addition; thence, along the east line of said Lot 12, S 01°47'06" W 110.06 feet to the southeast corner of said Lot 12; thence, along the south line of said Lot 12, N 86°29'07" W 53.38 feet, to the centerline of said easement, and the point of beginning of this centerline description:

- 1) thence S 42°11'48" E 28.45 feet;
 - 2) thence S 21°15'27" E 11.45 feet to the terminus of this centerline easement description.
- The sidelines of said easement are extended or shortened to terminate at the property lines.

SCALE:
HORZ. 1" = 50'



Agenda Item 22-1322 (Tim Acklin)

Resolution authorizing a land swap within the First and Second Gerrard Additions in the City of La Crosse for the conveyance of storm water in an adjacent drainageway.

General Location

Council District 13, parcels are located between Brickyard Lane and Meir Ct which are in the First and Second Gerrard subdivisions just south of Hwy 14/16 in the southeast portion of La Crosse. See attached MAP PC22-1322.

Background Information

The Utilities Department is making improvements to a stormwater drainageway in an existing outlot in the Second Gerrard subdivision. In the process of making these improvements it was determined that there is not enough width for proper stormwater conveyance which is intended to protect the surrounding properties from flooding. The Utilities Department is requesting a land swap with an adjacent property owner where a portion of their property will be given to the City so that a proper width will be established, and in return a portion of another outlot in the subdivision that is owned by the City will be given to the property owner. The City is asking for a portion of land that is only 388sqft in size and is offering a portion of land that is 4,511sqft in size. Both outlots are not developable and are used for stormwater management.

The proposed land swap will also create a very small increase in tax base.

Recommendation of Other Boards and Commissions

Will be reviewed by the Board of Public Works at their October 31, 2022 meeting.

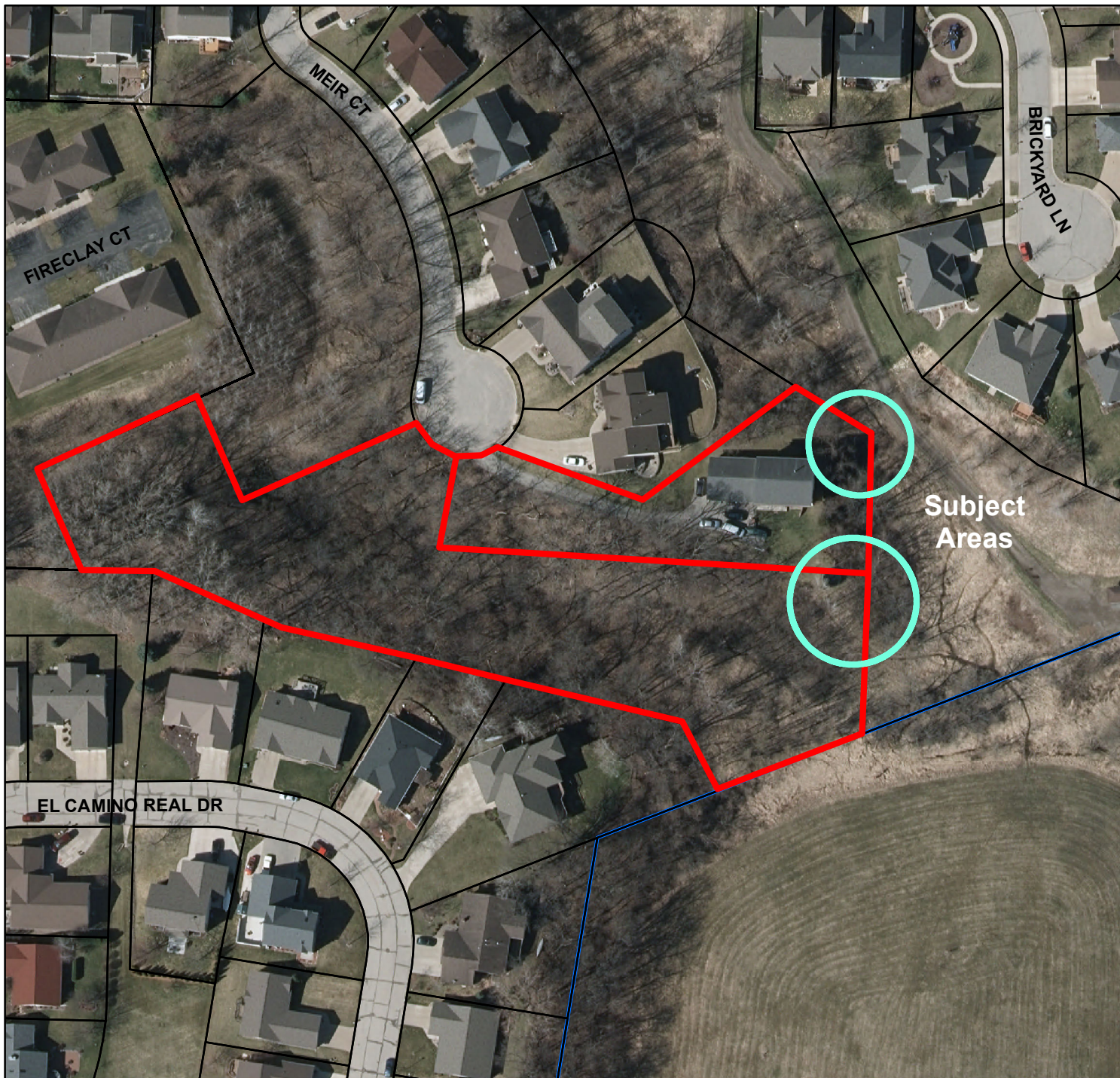
Consistency with Adopted Comprehensive Plan

Controlling Surface water runoff and flooding is a primary objective in the Public Utilities Element of the Comprehensive Plan.

















Staff Recommendation

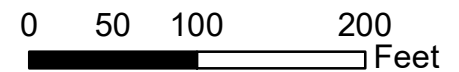
This item is recommended for approval.

Routing F&P 11.3.2022



BASIC ZONING DISTRICTS

-  R1 - SINGLE FAMILY
-  R2 - RESIDENCE
-  WR - WASHBURN RES
-  R3 - SPECIAL RESIDENCE
-  R4 - LOW DENSITY MULTI
-  R5 - MULTIPLE DWELLING
-  R6 - SPECIAL MULTIPLE
-  PD- PLANNED DEVELOP
-  TND - TRAD NEIGH DEV.
-  C1 - LOCAL BUSINESS
-  C2 - COMMERCIAL
-  C3 - COMMUNITY BUSINESS
-  M1 - LIGHT INDUSTRIAL
-  M2 - HEAVY INDUSTRIAL
-  PS - PUBLIC & SEMI-PUBLIC
-  PL - PARKING LOT
-  UT - PUBLIC UTILITY
-  CON - CONSERVANCY
-  FW - FLOODWAY
-  A1 - AGRICULTURAL
-  EA - EXCLUSIVE AG
-  City Limits
-  SUBJECT PROPERTY





City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-1325

Agenda Date: 11/3/2022

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Agenda Number:

Resolution appropriating unused TIF 11 funds for additional work on the 10th & Cass Lighting project, Phase 3.

RESOLUTION

WHEREAS, the City of La Crosse has previously awarded contracts using TIF 11 funds for the 10th & Cass Lighting project phases 1 and 2, via Resolutions 21-1687 and 22-0069, respectively, as part of CIP 2019-261 and CIP 2020-499; and

WHEREAS, additional funds are required to complete phase 3 of the lighting project, due to increased equipment costs; and

WHEREAS, a review of completed TIF 11 projects has determined unused funds are available for such needs related to a previously approved TIF 11 project.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that is hereby authorizes use of available funding *from* items:

| | |
|--------------|----------|
| TID #11 Cash | \$30,000 |
|--------------|----------|

And allocating those funds *to* item:

| | |
|--------------|----------|
| CIP 2020-499 | \$30,000 |
|--------------|----------|

BE IT FURTHER RESOLVED that City staff are hereby authorized to perform all duties to effectuate this resolution.



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 22-0001

Agenda Date: 11/3/2022

Version: 1

Status: Agenda Ready

In Control: Finance & Personnel Committee

File Type: Status Update