



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Meeting Agenda - Final

Finance & Personnel Committee

Thursday, December 7, 2023

6:00 PM

Council Chambers
City Hall, First Floor

This meeting is open for in-person attendance and will also be available through video conferencing. The meeting can be viewed (no participation) by visiting the Legislative Information Center Meetings calendar (<https://cityoflacrosse.legistar.com/Calendar.aspx>) - find the scheduled meeting and click on the "In Progress" video link to the far right in the meeting list.

Public comment is limited to agenda items; statements shall be restricted to the subject matter. If you wish to speak on an agenda item, please register in advance:

- Register online at <https://www.cityoflacrosse.org/city-services/meeting-registration>
- Contact the City Clerk's Office no later than 4:00p on the day of the meeting, with the following information: name, municipality of residence, if you are representing an organization or a person other than yourself at the meeting, and if you are speaking in favor, opposition or neutral.
- Sign up in person no less than ten (10) minutes before the start of the meeting.

If attending virtual and you wish to speak, contact the City Clerk's Office and we will provide you with the information necessary to join the meeting. Call 608-789-7510 or email cityclerk@cityoflacrosse.org.

Public hearings shall be limited to 30 minutes when there are opposing viewpoints from the public. In the absence of opposing viewpoints, public hearings are limited to 15 minutes. Individual speakers shall speak no more than three (3) minutes unless waived by the Chair or a majority of the committee.

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 to City Clerk, 400 La Crosse Street, La Crosse WI 54601.

Call To Order

Roll Call

Agenda Items:

UNFINISHED BUSINESS

[23-0976](#)

Amended Resolution amending Appendix C Fee Schedule regarding short-term rental registration.

Sponsors: Trost and Slezniow

Referred from the November 2023 meetings.

NEW BUSINESS

- [23-1210](#) Resolution amending Appendix C Fee Schedule regarding administrative fee for public way vacations.
Sponsors: Sleznikow
- [23-1266](#) Resolution reallocating current Capital funds to lessen the borrowing amount for 2024 Fire Capital Equipment - Portable Radios (E375).
Sponsors: Mindel
- [23-1315](#) Resolution authorizing contract renewal for hazardous materials training contract between the City of La Crosse Fire Department and City Brewery.
Sponsors: Woodard
- [23-1337](#) Resolution approving the second five-year Lease Agreement extension between the City of La Crosse and Hanke Terminals, Inc.
Sponsors: Neumann
- [23-1355](#) Resolution authorizing a 3-year Marketing Agreement between La Crosse Beverage LLC and the La Crosse Center.
Sponsors: Janssen
- [23-1357](#) Resolution amending park location for improvements from Northside Community Pool to Erickson Pool.
Sponsors: Sleznikow
- [23-1362](#) Resolution approving an agreement with Byerson Specialized Protection Services and the La Crosse Center for event security.
Sponsors: Janssen
- [23-1367](#) Resolution approving the sale of City owned surplus properties on Kinney Coulee Rd, consisting of parcel 17-10575-64 and 17-10575-63, to Sarah and Dylan Delagrave.
Sponsors: Goggin
- [23-1372](#) Resolution authorizing the Mayor to file application for Transit Operations and Capital Assistance for 2024 with the Federal Transit Administration.
Sponsors: Reynolds
- [23-1373](#) Resolution authorizing the Mayor to file for 2024 Transit Operations and Capital Assistance with the Wisconsin Department of Transportation.
Sponsors: Reynolds
- [23-1375](#) Resolution Approving American Rescue Plan Act (ARPA) Funding for the 5 Year Consolidated Plan.
Sponsors: Reynolds
- [23-1388](#) Resolution approving Sanitary Sewer Utility rate increases effective January 1, 2024.
Sponsors: Neumann

[23-1389](#) Resolution amending Appendix C Fee Schedule to reflect 2024 Sanitary Sewer Fee Increase.

Sponsors: Neumann

[23-0001](#) 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, Erin Goggin, Barb Janssen, Rebecca Schwarz, Mark Neumann



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-0976

Agenda Date: 12/7/2023

Version: 1

Status: Referred

In Control: Finance & Personnel Committee

File Type: Resolution

Agenda Number:

Amended Resolution amending Appendix C Fee Schedule regarding short-term rental registration.

RESOLUTION

WHEREAS, the Common Council previously adopted a fee schedule by resolution; and

WHEREAS, an amendment is needed for costs related to short-term rental registration.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of

La Crosse that it hereby approves the following changes to Appendix C.

10-939	Short-term Rental Registration	2024	\$50.00 <u>100.00</u>
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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.

Resolution amending Appendix C Fee Schedule regarding short-term rental registration.

RESOLUTION

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CITY OF LA CROSSE

400 La Crosse Street
La Crosse, Wisconsin 54601
(608) 789-CITY
www.cityoflacrosse.org

LEGISLATION STAFF REPORT FOR COUNCIL

File ID Caption

Staff/Department Responsible for Legislation

Requestor of Legislation

Location, if applicable

Summary/Purpose

Background

Fiscal Impact

Staff Recommendation



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-1210

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution amending Appendix C Fee Schedule regarding administrative fee for public way vacations.

RESOLUTION

WHEREAS, on November 15, 2011, the Common Council of the City of La Crosse adopted Ordinance 4640 creating a fee schedule; and

WHEREAS, an amendment is necessary because it has been determined that the administrative fee is insufficient to cover actual costs associated with public way vacations; and

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.

<p>Res. 2006-11-018 <u>40-176</u></p>	<p>Street and alley vacation <u>Vacation of public way administrative fee</u></p>	<p>2015 <u>2023</u></p>	<p>\$500.00 <u>750.00</u> for ½ or less of alley or street within block \$1,000.00 <u>1,500.00</u> for more than ½ of alley or street within block</p>
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BE IT FURTHER RESOLVED that all other fees included within Appendix C remain unchanged.

BE IT FURTHER RESOLVED that this resolution shall supersede previous resolutions concerning the fee in connection with the vacation of streets and alleys.

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



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City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-1266

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution reallocating current Capital funds to lessen the borrowing amount for 2024 Fire Capital Equipment – Portable Radios (E375).

RESOLUTION

WHEREAS, the Fire Department’s portable radios need to be replaced; and

WHEREAS, Capital Improvement and Capital Equipment Budget items may no longer have a priority need for funding; and

WHEREAS, Capital Equipment Budget item number 2022-262 for the purchase of an USAR Response Incident Command Vehicle; and

WHEREAS, Capital Equipment Budget item number 2023-109 for the purchase of Special Operations Team’s Response Gear; and

WHEREAS, Capital Equipment Budget item number 2023-311 for the purchase of Dual-Band radios; and

WHEREAS, Capital Improvement Budget item number 2023-569 for total replacement of the Traffic Preemption System, no longer require said funding.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby approves the reallocation of the following funds to lessen the total borrowing amount to purchase portable radios:

4802195-580400	Budget Item #262	\$199,853.20
4022123-580800	Budget Item #109	\$80,000.00
4022123-580700	Budget Item #311	\$47,282.00
4012123-581005-22569	Budget Item #569	\$495,000.00

BE IT FURTHER RESOLVED that the Fire Chief and the Director of Finance are hereby authorized to take any and all steps necessary in connection with this resolution.



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City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-1315

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution authorizing contract renewal for hazardous materials training contract between the City of La Crosse Fire Department and City Brewery.

RESOLUTION

WHEREAS, the City of La Crosse (City) and City Brewery Company have history of collaborative training to benefit both agencies regarding safety and hazmat response; and

WHEREAS, this contract is signed jointly by both parties that make up the primary response to a hazmat incident at City Brewery; and

WHEREAS, both agencies mutually benefit from a training contract that supports dedicated training in HAZWOPER standard response practices, facility familiarization, and unique hazard identification; and

WHEREAS, the Fire Chief and City Brewery leadership fully support cooperative training with public/private partnerships to better prepare for emergencies.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that the Mayor and City Clerk are authorized to sign the Hazmat Training Contract between City Brewery and the La Crosse Fire Department.

BE IT FURTHER RESOLVED that City Staff and the Fire Department are hereby authorized to perform all duties to effectuate this resolution.

HAZARDOUS MATERIALS TRAINING AGREEMENT

THIS HAZARDOUS MATERIALS TRAINING AGREEMENT ("Agreement"), made this 27th day of October, 2023 by and between the City of La Crosse and its Fire Department (hereinafter collectively referred to as "City"), and ___City Brewery Company (hereinafter referred to as "Contracting Party" or "City Brewery").

RECITALS

WHEREAS, Contracting Party desires to have the City provide eight (8) hours of OSHA Hazardous Materials refresher training to City Brewery.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual promises, conditions, and covenants, and other good and valuable consideration of the parties hereto, it is covenanted and agreed as follows:

1. GENERAL STATEMENT OF AGREEMENT: The parties agree that the City shall provide two (4) hour classes to be scheduled at a time mutually agreed upon by both parties. Classes will not exceed thirty (30) students. Contracting Party agrees to provide suitable classroom for instruction, necessary audio visual aids, and equipment and supplies suitable for instruction for the classes.
2. INSTRUCTORS: City shall provide competent instructors for the training and shall maintain a student to instructor ratio of eight to one (8:1) when performing hands-on activities. In the event that any trainer is found to be unacceptable by the Contracting Party, the Contracting Party shall notify City of such fact and City shall work with Contracting Party to resolve the problem, including removal of staff and providing a replacement acceptable to Contracting Party.
3. COMPENSATION: Compensation will be paid at a total cost of 4000.00 City Brewery shall reimburse the City for any reasonable and necessary expenses that may arise out of the providing instruction, including class preparation time and materials. Class preparation time is calculated into the total cost of the class. Reimbursement for expenses will be made pursuant to an invoice submitted quarterly and will reflect the period for which reimbursement is claimed. All invoices shall be due within thirty (30) days after receipt by the City Brewery.
4. RECORDS: City shall maintain complete and accurate records of training sessions for a period of seven (7) years after the date of the training session. Written documentation of the training session shall be provided to all students who satisfactory complete a training course.
5. NON-DISCLOSURE: The parties agree they will not at any time during or after the terms of this Agreement, disclose any confidential information to any person except as provided by the Wisconsin Public Records Law. Upon termination of this Agreement, each party will return any confidential information that belongs to the other party.
6. INDEMNIFICATION: Contracting Party shall protect, defend, indemnify, and hold harmless the City, its elected and appointed officials, agencies, officers, employees, agents, or authorized representatives or volunteers, from and against any and all suits, actions, legal or administrative proceedings, claims, demands, damages, liabilities, interest, attorney's fees, costs and expenses of whatsoever kind or character arising out of bodily injury, personal injury (including death) or property damage, that occur as a result of any wrongful, intentional, or negligent act or omission by Contracting Party's elected and appointed officials, agencies, officers, employees, agents, or

authorized representatives or volunteers which may arise out of or is connected with the activities covered by this Agreement. Contracting Party's aforesaid indemnity and hold harmless agreement shall not be applicable to any liability caused by the willful misconduct of the City, its elected and appointed officials, officers, employees or authorized representative or volunteers. This indemnity provision shall survive the termination or expiration of this Agreement.

7. SEVERABILITY: In the event that any part, term, portion or provision or the application thereof to any person or circumstances be in conflict with any federal or state law, or otherwise rendered unenforceable, it shall be deemed severable and shall affect the remaining provision, provided that such remaining provisions can be construed in substance to continue to constitute the agreement that the parties intended to enter into in the first instance.
8. ENTIRE AGREEMENT: This Agreement contains the entire understanding between the parties with respect to the subject matter herein. There are no representations, agreements or understandings (whether oral or written) between or among the parties relating to the subject matter of this Agreement which are not fully expressed herein. This Agreement may not be amended or modified, except pursuant to a written instrument which has been duly authorized and executed by both parties to this Agreement. This Agreement replaces and supersedes any previous agreements by the parties.
9. INDEPENDENT CONTRACTOR: Contracting Party, its employees, agents, volunteers, and representatives shall in no way be deemed as a result of this Agreement to be the employees of the City. Contracting Party, its employees, agents, volunteers, and representatives are not entitled to any of the benefits that the City provides for its employees.
10. DISCRIMINATION: Contracting Party agrees that its performance and activities pursuant to this Agreement will not discriminate or permit discrimination against any person or group of persons in any manner prohibited by Title VII of the Civil Rights Act of 1964 or amendments thereto, or Section 7.03(J) of the Municipal Code of the City of La Crosse.
11. NO PERSONAL LIABILITY: Under no circumstances shall any trustee, officer, official, commissioner, director, member, partner or employee of the City have any personal liability arising out of this Agreement, and Contracting Party shall not seek or claim any such personal liability.
12. ASSIGNMENT: Contracting Party is prohibited from assigning this Agreement or any portion thereof to any third persons without the prior written consent of the City.
13. CAPTIONS: The captions in this Agreement are for the convenience of reference only and shall not define or limit any of the terms and conditions set forth herein.
14. NON-WAIVER OF RIGHTS: No failure by a party to insist upon the strict performance of any term in this Agreement, or to exercise any right, power, or remedy consequent upon a breach thereof, shall constitute a waiver of any such term or breach. No waiver of any breach shall affect or alter this Agreement, which shall continue in full force and effect with respect to any other then existing or subsequent breach.

15. CHOICE OF LAW: This Agreement is and shall be governed by the laws of the State of Wisconsin. Any judicial action relating to the construction, interpretation, or enforcement of this Agreement shall be brought and venued in La Crosse County Circuit Court in La Crosse, Wisconsin.
16. TERMINATION. Either party may terminate this Agreement upon thirty (30) days advanced written notice to the other party for any reason.
17. DELAYS. If performance of the City's obligations is delayed through no fault of the City, the City shall be entitled to an extension of time equal to the delay.
18. JURY TRIAL WAIVER. The parties hereby waive their respective rights to a jury trial on any claim or cause of action based upon or arising from or otherwise related to this Agreement. This waiver of right to trial by jury is given knowingly and voluntarily by the parties and is intended to encompass individually each instance and each issue as to which the right to a trial by jury would otherwise accrue. Each party is hereby authorized to file a copy of this section in any proceeding as conclusive evidence of this waiver by the other party.
19. MEDIATION. The parties agree to mediate in good faith any dispute amongst themselves from this Agreement prior to commencing any litigation.
20. NO THIRD-PARTY BENEFICIARY. Nothing contained in this Agreement, nor the performance of the parties hereunder, is intended to benefit, nor shall inure to the benefit of, any third party.
21. LIABILITY LIMITATION. The City's liability, if any, under this Agreement is limited to any compensation Contracting Party made to City. Notwithstanding, the City retains all of its immunities and liability limitations as provided under Wisconsin law or other authority.
22. NOTICES. Any notice, demand, certificate or other communication under this Agreement shall be given in writing and deemed effective: (a) when personally delivered; (b) three (3) days after deposit within the United States Postal Service, postage prepaid, certified, return receipt requested,; or (c) one (!) business day after deposit within a nationally recognized overnight courier service, addressed by name and to the party or person intended as follows:

To the City: Attn: City Clerk
City of La Crosse
400 La Crosse Street
La Crosse, WI 54601

Copy to: Attn: Fire Chief
City of La Crosse
400 La Crosse Street
La Crosse, WI 54601

To City Brewery: Attn: Plant Manager
925 South 3rd Street
La Crosse WI, 54601

23. EXECUTION OF AGREEMENT. Contracting Party shall sign and execute this Agreement on or before sixty (60) days of its approval by the La Crosse Common Council, and Contracting Party's failure to do so will render the approval of the Agreement by the La Crosse Common Council null and void unless otherwise authorized.

IN WITNESS WHEREOF, the parties have caused this instrument to be executed by their authorized representatives on the date and year first above written.

CITY OF LA CROSSE:

BY: _____
Mitch Reynolds, Mayor

BY: _____
Nikki Elsen, City Clerk

CITY BREWERY

BY: Matthew J Sweet
Matthew Sweet, Plant Manager

BY: _____



CITY OF LA CROSSE

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LEGISLATION STAFF REPORT FOR COUNCIL

File ID Caption

Staff/Department Responsible for Legislation

Requestor of Legislation

Location, if applicable

Summary/Purpose

Background

Fiscal Impact

Staff Recommendation



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-1337

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Agenda Number:

Resolution approving the second five-year Lease Agreement extension between the City of La Crosse and Hanke Terminals, Inc.

RESOLUTION

WHEREAS, Hanke Terminals, Inc. has entered into a lease agreement with the City of La Crosse for property located on Isle La Plume in La Crosse; and

WHEREAS, Hanke Terminals, Inc. is interested in extending the lease for the time period of April 1, 2023, through March 30, 2028.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby approves the second 5-year Lease Agreement extension between the City of La Crosse and Hanke Terminals, Inc.

BE IT FURTHER RESOLVED that the lease payments will be deposited in the Harbor Sinking Fund.

BE IT FURTHER RESOLVED that City of La Crosse staff are hereby authorized to effectuate this resolution.

**AMENDED HANKE TERMINALS, INC.
ISLE LA PLUME MUNICIPAL LAND**

THIS LEASE made and entered into this 10 day of April, 2008, by and between the Board of Harbor Commissioners of the City of La Crosse, Wisconsin, and its successor entity, hereinafter referred to as "Board", duly authorized and approved by resolution of the Common Council of the City of La Crosse, Wisconsin, the City of La Crosse, a Wisconsin municipal corporation herein after referred to as "City," and Hanke Terminals, Inc., a Wisconsin Corporation, hereinafter referred to as "Lessee."

WHEREAS, the Board is a duly created Board of Harbor Commissioners by the Common Council of the City of La Crosse, Wisconsin, pursuant to Chapter 30 of the Wisconsin Statutes; and

WHEREAS, it is the policy of the Board to maintain the operation of the Isle La Plume harbor facility in a continuous, peaceful and efficient manner; and

WHEREAS, it is the desire of Lessee to lease such facility in accordance with the policy of the Board and its rules and regulations;

WHEREAS, Lessee further desires to lease certain land from the City.

NOW, THEREFORE, IN CONSIDERATION of the covenants and agreements to be kept and performed by the parties hereto, and upon the terms and conditions hereinafter provided, it is mutually agreed and understood by the parties hereto as follows:

I. HARBOR LAND LEASE PROVISIONS

1. **PREMISES.**

Board leases to Lessee the following described area of the Isle La Plume Municipal Dock:

A parcel of land located in the northwest 1/4 of the northeast 1/4 and in the southwest 1/4 of the northeast 1/4 of Section 7, T15N, R7W, City of La Crosse, La Crosse County, Wisconsin. Said parcel is more particularly described as: commencing at the northeast corner of said Section 7; thence 1655.5' West to the centerline of Marco Drive; thence 1739.08' South along said centerline; thence 810.84' West to the point of beginning of this description; thence 800' North; thence 500' East; thence 800' South; thence 500' West to the point of beginning. this parcel contains 400,000 square feet (9.18 acres). **(Exhibit A)**

2. PURPOSE.

The purpose of this agreement is to lease to Lessee the publicly-owned harbor or wharfing facility owned by the City of La Crosse, Wisconsin, located on the Mississippi River, Isle La Plume as more fully described in Section I, Paragraph 1 above. Lessee may use the leased premises to store manufactured goods and bulk commodities including scrap iron, pig iron, coal, coke, sugar, salt, grains, soybeans, and meal, giving due consideration to insuring the continuing use of said facility by La Crosse area based industries or businesses. Other bulk commodities may be stored only with prior written consent of the Board. Lessee shall handle without discrimination, any valid and legitimate cargo authorized herein. Lessee shall not handle or store in and around the leased premises any explosive, volatile, dangerous or noxious cargo without express advance written authorization of the Board. No commodities, equipment or personalty may be stored on the leased property, including those which have been unloaded or will be loaded at the facility other than that which is necessary to conduct business. The facility may also be used for recycling of asphalt and concrete materials, as well as for the storage of asphalt or concrete material and assorted aggregate. The facility may also be used for the operation of a concrete batch plant with the placement of a concrete crusher. In addition, a scale house is permitted on the Property.

3. TERM.

The term of this Lease shall be for ten (10) years beginning on April 10, 2008, and terminating on April 9, 2018, provided, however, this Lease may be cancelled on one hundred eighty (180) days' notice by the Board of Harbor Commissioners or Lessee Lessee may request two additional five (5) year extensions upon ninety (90) days notice of expiration of said lease.

In the event that the Board terminates the Lease within the first three years, the City shall pay the Lessee the cost of its leasehold improvements. Such cost shall be calculated as one hundred percent (100%) of leasehold improvements if terminated in year one; two-thirds (2/3) of leasehold improvements if terminated in year two; or one-third (1/3) of leasehold improvements if terminated in year three. The Lessee shall provide an itemized list along with the cost of any and all such leasehold improvements to the City within thirty (30) days of the improvement being made to the lease premises. In any event, after three years, upon termination or expiration of the term of the Lease, any and all leasehold improvements shall become property of the City at no cost to the City.

4. RENTAL.

- (a) Lessee agrees to pay the City of La Crosse, Wisconsin, ("City") as rent, the annual sum of \$20,000 for the leased premises for the first three (3) years of the lease. Commencing the fourth year of the lease, Lessee agrees to pay the City as rent the annual sum of \$20,000 plus the cumulative Consumer Price Index (CPI) over the previous three years or the sum of \$25,000, whichever is greater. Commencing on the seventh year of the Lease, Lessee agrees to pay the City as rent the annual sum of rent paid in the prior year plus the cumulative Consumer Price Index (CPI) over the previous three years, or \$30,000,

whichever is greater. Such annual rental shall be payable to the City Treasurer for the City beginning April 10, 2008, and on (month) 1st of each year of term, plus CPI. For purposes of calculating CPI under this paragraph, CPI calculations shall be pegged to the All Items - Consumer Price Index - All Urban Consumers.

Commencing on the renewal of the first five (5) year extension, the rental fee shall be re-evaluated by the City and then shall annually increase in the same percentage as the increase, if any, of the Consumer Price Index for All Items - All Urban Consumers as maintained by the U.S. Bureau of Labor Statistics from the index amount as of January of the year in which this lease commences. Any increase therein shall be determined as of January of each subsequent five-year extension and the increased amount shall then be payable with the annual rental fee due and payable for that year.

In the event such Index is no longer calculated or otherwise ceases to exist, then the City Treasurer shall select and use a comparable index.

5. INSPECTION BY BOARD.

In order that the Board may carry out the obligations imposed upon it by law, by this agreement, or otherwise, Lessee agrees that the City or the Board, or their agents and employees, shall have the right at all reasonable times, or at any time in the event of an emergency, to enter upon the premises. Lessee further agrees to permit the Board and the City or their respective agents or employees to inspect the premises at any and all reasonable times, to ascertain whether or not Lessee's covenants herein are being observed.

6. REPORTS AND RECORDS.

Lessee shall keep records of the volume of cargo or commodities stored on the leased premises. Such records shall include the type of cargo and tonnage of each. A report including the above information for the term of this Lease shall be furnished to the Board on or before December 31 of each year beginning December 31, 2008.

7. USE BY OTHERS.

Except for Mathy Construction Company, Inc. and its divisions and H&S Redi-Mix, Inc. d/b/a Always Redi-Mix, , Lessee shall not be permitted to sublease any of the leased premises to any person , business or entity without prior approval of the Board. Any person, business or entity who subleases any of the leased premises is hereinafter referred to as "Permittee." As a condition to the issuance of said sublease, the Permittee shall be required to further protect, defend, indemnify and keep and save forever harmless Lessee, Board and City from and against any and all loss, cost, claims, charges, expenses, penalties, damages, fines, suits, demands and actions of any kind and nature whatsoever arising out of any accident or other occurrence causing injury to any person (fatal or otherwise) or damages to property, directly or indirectly due to the use or occupancy of the leased premises during the term of the sublease or arising in Permittee's performance of its obligations hereunder, if occasioned, brought

about, or caused in whole or in part by any fault or act of commission or omission of Permittee, its agents or employees, or of any other persons who derive their right to be on the leased premises from Permittee, and not caused by any fault or negligence of Lessee, Board, its employees or agents. As a condition to the issuance of said sublease, the Permittee further agrees to carry adequate insurance coverage in amounts and coverages as set forth in Section III, Paragraph 3. INSURANCE of this Lease to insure payment of any and all such liabilities, and to furnish the City with satisfactory proof thereof. The insurance policy shall name Lessee, City and Board as additional insureds.

8. ACCESS TO LEASED PREMISES:

To access the leased premises, Lessee shall use Marco Drive when the municipal gate to the Municipal Service Center (MSC) is open, and when the gate to the MSC is closed, Lessee shall access the premises through the Lessee's property to the north of the leased premises. Access shall be consistent with the map (**Exhibit B**) attached to and incorporated into this Lease.

Said Lessee may, upon request of the City Engineer, be required to construct an access road at least twelve (12) feet wide improved with crushed rock and asphalt pavement or other material approved by the City Engineer on the 40-foot easement from Marco Drive if materials are loaded or unloaded across the leased property. In the alternative, the City Engineer may allow, subject to Lessee's expense, an access road from Marco Drive to the midpoint portion of the Property, north of the City yard waste recycling center. Each access to Marco Drive shall have a stop sign and minimum twenty (20) feet of asphalt pavement, unless otherwise determined by the City's Engineer.

II. GENERAL PROVISIONS

1. TAXES.

Lessee shall pay when due any and all applicable taxes that may be assessed or levied on leasehold improvements or cargo, which shall be in addition to the above rental charges or fees.

2. LAWS, RULES AND REGULATIONS.

Lessee shall acquire, provide and keep in force, during the term of this lease, all necessary permits, governmental certificates, leases and licenses, State and Federal, required in connection with the leasing of the aforesaid harbor facilities. Costs associated with the acquisition of the permits and licenses shall be at the expense of Lessee.

Lessee shall not at any time during the term hereof use or allow the use of the said premises for any purpose or use in violation of this agreement, or of the laws, regulations and/or ordinances of the United States of America, of the State of Wisconsin, or of the City of La Crosse, or of

the Board, whether such laws, regulations and/or ordinances now exist or shall be enacted, or issued during the term of this Lease.

Lessee agrees in the use and operation of the premises not to obstruct or in any way impede unnecessarily the ordinary use of Marco Drive .

Lessee agrees to observe all laws and ordinances applicable to the installation, maintenance and removal of any improvements on the leased premises, or for access thereto, and to take appropriate safeguards to prevent loss, damage or injury to leased premises or to any adjacent facilities. Lessee shall keep the leased premises, including the access road; Marco Drive, in a safe and clean condition in accordance with all local ordinances and other laws and governmental regulations affecting the said premises, and shall remove promptly at Lessee's cost any rubbish or waste materials of any character whatsoever which may accumulate thereon. Any hazardous substances, etc., to be disposed of in connection with Lessee's operations shall be handled in accordance with State and Federal laws and regulations. Lessee shall not dispose of trash and/or refuse on the adjacent premises or waterway.

Board shall at all times be free to make and enforce any reasonable and uniform rules, regulations or ordinances which it deems necessary or appropriate with regard to property under its administration, of which the leased premises forms a part, provided that such rules, regulations or ordinances shall not be arbitrary or discriminatory against Lessee.

Lessee agrees to enforce all of the above-mentioned laws, ordinances, rules and regulations both with reference to employees of Lessee and with reference to all other persons or permittees entering the premises whom derive their right to be thereon from Lessee.

3. INSURANCE.

Lessee shall procure and maintain at Lessee's sole cost and expense warehouseman's legal liability insurance covering the Lessee's legal liability for goods, materials and products stored in and at said dock or harbor facility for account of others. Such insurance shall be in the minimum amount of \$5,000,000 per occurrence.

The above-required insurance policies may include a deductible clause in an amount not to exceed \$5,000 per occurrence. Lessee shall be responsible for any penalty amount deducted from any loss payment due to any coinsurance or deductible clause that is part of the insurance conditions.

Lessee shall procure and maintain, at Lessee's sole cost and expense, comprehensive general liability insurance, with a minimum combined single limit of \$1,000,000 plus excess coverage for a total of not less than \$5,000,000 for bodily injury and property damage per occurrence. Coverage under such insurance shall also include insurance of any explosion, collapse, and underground property damage hazards. Said insurance shall contain the "broad form contractual endorsement." Where the work includes the use of watercraft the "watercraft exclusion" in the comprehensive general liability insurance policy shall be eliminated or

protection and indemnity insurance shall be provided with the same limits as the comprehensive liability insurance. The liability policy shall name as additional insured the City of La Crosse and their officials, Board members, employees and agents.

Lessee shall procure and maintain, at Lessee's sole cost and expense, comprehensive motor vehicle liability insurance, which shall include hired and non-owned vehicles coverage with a minimum combined single limit of \$1,000,000 for bodily injury and property damage per occurrence.

Lessee shall procure and maintain, at Lessee's sole cost and expense, standard workers' compensation insurance, as will protect Lessee from claims under the Wisconsin Workers' Compensation Act. The limit of liability under the employer's liability section of the workmen's compensation insurance policy shall be not less than the Wisconsin statutory limit. Whenever applicable, protection shall be granted for liability under the Jones Act and under general maritime law.

All of the insurance policies required above, as well as any insurance carried by Lessee, or those holding under or through Lessee, for the protection of its or their property on the leased premises or their operations, shall provide that the insurers waive their rights of subrogation against the City of La Crosse and its officials, Board members, employees and agents. Lessee further agrees to waive and agrees to have its insurers waive any rights of subrogation with respect to deductibles under such policies and with respect to damage to equipment including the loss of use thereof, whether insured or not. All such policies shall also provide for thirty (30) days' notice of cancellation and/or material change to be sent to Board at the address designated. All such policies shall be written by non-assessable mutual or stock insurance companies, who are rated "B" or better in Best's Key Rating Guide and are licensed to do business in the State of Wisconsin. Lessee shall furnish Board certificates evidencing that it has procured the insurance required herein, prior to occupancy of the premises by Lessee. Nothing herein contained shall prevent Lessee or Board from placing and maintaining at Lessee's or Board's own individual cost and expense, additional or other insurance as may be desired.

4. IMPROVEMENTS, MAINTENANCE AND REPAIR.

It is hereby understood that the premises leased by Board to Lessee are accepted and shall be taken by Lessee and by those occupying same by or through Lessee in the condition they are at the time that they are tendered by Board for occupancy and use by Lessee without any obligation on Board to make any changes or improvements therein or to do construction of any kind therein, except as may be otherwise specifically provided in this agreement.

Lessee agrees to have a local representative available in the La Crosse area during normal business hours. Lessee agrees to keep leased premises in good repair at Lessee's expense. The tracking of mud and/or other debris onto Marco Drive is prohibited.

Lessee shall be responsible for the provision of all additional site improvements. Prior approval from the Board shall be obtained before any enclosed permanent structure is placed on the leased premises.

5. LIENS.

Lessee shall not permit any laborer's, mechanic's or materialman's liens to be placed upon the improvements on the leased premises by any laborer, contractor, or subcontractor, employed by Lessee during the term hereof; and Lessee agrees promptly to discharge or cause to be discharged any such lien or liens attaching to said improvements; or, if in default therein for thirty (30) days after written notice thereof from Board, in causing the removal of such lien or liens, including reasonable attorney's fees and expenses. Nothing herein contained, however, shall require Board to discharge such lien or liens except in its own discretion. Liens or security interest of financial institutions for the purpose of financing dock improvements, facilities or equipment shall be given only after written consent of the Board.

6. ASSIGNMENT AND SUBLETTING.

Lessee shall not assign this Lease, in whole or in part, nor sublet the premises or any portion thereof to anyone, without in each case the written consent, in advance, of Board, and shall not permit any transfer by operation of law of all or any of Lessee's interest in said premises acquired through or by this Lease. Lessee, in case of a sublease under permission of Board, shall remain at all times primarily liable for the prompt payment of all rent or other amounts due from Lessee under the terms hereof and for the prompt performance of all covenants on Lessee's part herein agreed to be performed, unless Board shall specifically agree, in writing, to relieve and discharge Lessee from such liability. Any subleases that are approved by the Board shall be at the same rate as what the City charges in the master lease.

7. DEFAULT.

In the event any one or more of the following events (hereinafter sometimes referred to as events of default) should occur, namely:

- (a) if Lessee shall fail duly and punctually to pay the rental or to make any other payment required hereunder when due to Board, and if such failure shall continue for a period of thirty (30) days after written notice thereof has been given to Lessee by Board or its designee;
- (b) if Lessee shall be adjudged bankrupt or insolvent by any court of competent jurisdiction, or if by a voluntary petition in bankruptcy or petition for reorganization or arrangement shall be filed by Lessee, or if a receiver of the property of Lessee shall be appointed;
- (c) if the interest of the Lessee under this agreement be transferred to pass to or devolve upon any other person, firm or corporation, by operation of law or otherwise, without the written consent of Board, except to a subsidiary or successor company;

- (d) if Lessee becomes a corporation or other entity in dissolution or liquidation, whether voluntary or as the result of any act or omission, or by operation of law or the order or decree of any court having jurisdiction or for any other reason whatsoever, and the exceptions of sub. (c) above have not become operative;
- (e) if, by or pursuant to or under authority of any legislative act, resolution or rule or any order or decree of any court or governmental Board, agency or office, a receiver, trustee, or liquidator, shall take possession or control of all or substantially all of the property of Lessee;
- (f) if Lessee shall voluntarily abandon, desert or vacate the premises or discontinue its operations at the premises;
- (g) if Lessee breaches or defaults in respect of any of the other covenants, conditions or agreements herein contained and on its part to be performed and fails for a period of thirty (30) days after receipt of written notice thereof to remedy such default, or, if remedying such default would reasonably require longer than 30 days, to commence to remedy and to thereafter proceed with all reasonable diligence to the remedying of such default;

then, upon the occurrence of such event of default, the rent, at the rate then in effect, for the remaining term of this Lease shall at once become due and exigible, without putting Lessee in default, and Board or City shall have the option: (1) to demand the rent for the whole term, (2) to proceed for past due installments only, Board or City reserving the right to proceed later for the remaining installments, or (3) to cancel this Lease immediately, all without putting Lessee in default. In addition to exercising the rights or remedies hereinabove provided in this paragraph, upon the occurrence or event of default sub. (f), above (i.e., abandonment or discontinuance of operations), whether alone or in conjunction with other events of default, Board or City may take possession of the premises immediately and for the remaining term hereof, for the purpose of continuing the operation of the public harbor facilities, either directly with Board's or City's employees or through a third-party operator or Lessee, and Lessee shall nevertheless continue to be obligated to pay the base or minimum rent until this Lease expires or otherwise terminates, and the net proceeds derived by Board or City from such operation shall be applied against Lessee's rent obligation. (The term "net proceeds" as used in the preceding sentence shall mean the sum realized by Board or City from the operation of the facilities, less all direct and indirect expenses of Board or City other than the expense of Board's or City's maintenance obligations under this agreement.) In all cases, Lessee shall remain responsible for all damages or losses suffered by Board or City as a consequence of Lessee's breach in the performance of its obligations hereunder. Failure strictly and promptly to enforce these conditions shall not operate as a waiver of Board's or City's rights.

8. TERMINATION OF LEASE.

Upon termination of this Lease by cancellation or expiration, or for any other reason whatsoever, Lessee shall immediately yield up possession of the premises to Board or City in good condition; provided, that the Lease shall nevertheless continue in effect until manufactured goods or commodities have completed loading or unloading, Board reserving the right to verify Lessee's inventory and accounting. Rent or other charges due or already paid shall be adjusted pro rata between Board, City and Lessee as of the actual cut-off time.

In the case of failure or refusal of Lessee to yield up the premises as aforesaid, Lessee shall pay as liquidated damages for the whole time such possession is withheld, double the proportionate amount of the base or minimum rent herein specified. This provision shall not constitute a waiver by Board or City of any remedies now or hereafter given to Board or City by the laws of Wisconsin.

Upon such termination, unless Lessee is in default hereunder, Lessee shall have ten (10) days after such termination within which it may remove from the leased premise property belonging to Lessee and property belonging to third persons but for which Lessee is responsible.

Upon such termination, Lessee may be required by Board to remove any and all facilities, buildings and structures placed by Lessee on the leased premises, title to which has not vested in Board pursuant to the provisions of this Lease (rather than by operation of law). All such improvements which are permanently attached to the premises may be retained by Board, at Board's option, and if so retained shall automatically become the property of Board. Board agrees to advise Lessee in writing no later than five (5) days after such termination, which improvements are to be retained and which must be removed. When removing such improvements, Lessee shall restore the affected portion of the premises to its previous condition.

In any event, Lessee shall remove all trash, stocks of materials, supplies, tools, etc., belonging to Lessee or Lessee's agents.

If the facilities, buildings and structures which are required by Board to be removed from the leased premises and all trash, stocks of materials, supplies, tools, etc., placed on the leased premises by Lessee or Lessee's agents, shall have not been removed by Lessee prior to the date of termination of this Lease, it will be optional with Board either to collect double the proportionate amount of the base or minimum rent as liquidated damages until the said facilities, buildings and structures, trash, stocks of materials, supplies, tools, etc., have been removed by Lessee; or to remove the same at Lessee's cost, risk and expense, the double rental to continue until ultimate removal thereof; or to retain the same, or any part thereof, without payment or reimbursement to Lessee, unless other arrangements have been made in writing between Board and Lessee with regard to the removal thereof.

9. INDEMNITY.

Lessee shall protect, defend, indemnify and keep and save forever harmless Board and City and from and against any and all loss, cost, claims, charges, expenses, penalties, damages, fines, suits, demands and actions of any kind and nature whatsoever by reason of any and all of Lessee's operations and the operations of those holding under or through Lessee on the leased premises, or such as may be imposed for the violation of any law of the United States, or of the State of Wisconsin, or of any ordinance of the City of La Crosse or of Board, or of any regulations of any governmental agency (Federal, State or local), including any and all liability under employers' liability or workmen's compensation acts (Federal or State) if occasioned by any fault or act of commission or omission of Lessee, its employees or agents, or of any other persons who derive their right to be on the leased premises from Lessee, and not occasioned by any fault or negligence of Board, its employees or agents.

Lessee shall further protect, defend, indemnify and keep and save forever harmless Board and City from and against any and all loss, cost, claims, charges, expenses, penalties, damages, fines, suits, demands and actions of any kind and nature whatsoever arising out of any accident or other occurrence causing injury to any person (fatal or otherwise) or damages to property, directly or indirectly due to the use or occupancy of the leased premises during the term of this Lease or arising in Lessee's performance of its obligations hereunder, if occasioned, brought about, or caused in whole or in part by any fault or act of commission or omission of Lessee, its agents or employees, or of any other persons who derive their right to be on the leased premises from Lessee, and not caused by any fault or negligence of Board, its employees or agents. City retains responsibility for and shall indemnify, hold harmless and defend Lessee, its successor and assigns from and against all costs, losses, liabilities, actions or proceedings concerning Environmental Cleanup only, required by any statute, ordinance, rule or regulation or any judgment or order of a government or judicial entity to the extent such Environmental Cleanup is required due to any act, conduct, condition or occurrence on the Property prior to the Effective Date of this Lease. Lessee, on behalf of itself, its representatives, successor and assigns expressly waives and releases any and all claims against the City, its officers and employees, for injuries or damage to itself or its successors and assigns, their improvements or business activity on the Parcel caused by necessary Environmental Cleanup activities as determined by the Wisconsin Department of Natural Resources on the Property, including but not limited to, demolition of buildings, interference with business, whether temporary or permanent, or loss of use of the lands conveyed herein, provided City gives the owner, its successor and assigns, at least one hundred twenty (120) days prior notice of the activity except to the extent required for City to respond to emergency conditions in which case notice shall be given as soon as practicable.

Lessee, from the time of its occupancy of the premise, shall assume sole responsibility for the condition of the premises, and Board shall not be liable for injury or damage, whether to person or property, caused by any vice or defect therein, either to Lessee or to anyone in or on the premises who derives his right to be thereon from Lessee, unless it be shown that Board knew of such vice or defect, or should within reason have known thereof, or had received notice of such vice or defect and failed to remedy same within a reasonable time thereafter, provided

that, under the terms of this agreement, Board would have been under the duty of remedying such vice or defect.

No provision of this Agreement is intended or shall be construed to be a waiver for any purpose by the City of the provision of Wis. Stats. §§893.80, 895.52 and 345.05, as amended or superseded, or any other applicable limits on municipal liability.

10. NOTICE.

Wherever in these provisions of this agreement notice is required to be given by either party hereto, it shall not be construed to mean personal service, but it shall mean notice in writing, addressed to the party to receive such notice, sent by registered or certified United States mail, as follows:

If for Board: City of La Crosse Board of Harbor Commissioners or City of La Crosse
c/o City Planning Department
City Hall
400 La Crosse Street
La Crosse, WI 54601

Copy to: City Attorney
400 La Crosse Street
La Crosse, WI 54601

City Clerk
400 La Crosse Street
La Crosse, WI 54601

If for Lessee: HANKE TERMINALS, INC.
1700 Marco Drive
La Crosse WI 54601

or as may be designated by the respective parties from time to time by notice given pursuant to this paragraph.

11. SUCCESSORS AND ASSIGNS.

This agreement shall inure to the benefit of and shall be binding on the successors and assigns of Board, and, except as otherwise provided in this agreement, on the successors and assigns of Lessee.

12. CHOICE OF LAW.

This agreement shall be interpreted in accordance with the statutes and laws of the United States of America, State of Wisconsin and County of La Crosse. If applicable, Lessee shall

comply with Wisconsin Statutes Section 30.38(8).

13. DISCRIMINATION.

Lessee agrees that no otherwise handicapped individual in the United States as defined in Section 706(7) of Title 29 USC, or as specifically provided for in Subchapter II of Chapter 111, Wisconsin Statutes, shall, solely by reason of his/her handicap, be excluded from employment or be subjected to discrimination under any activity by Lessee. Lessee further agrees to comply with the following laws, policies, and regulations and pertinent directions:

- (a) Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 US 2000d et. seq.
- (b) Subchapter II of Chapter 111, Wisconsin Statutes.

14. SEVERABILITY.

If any term, covenant, condition or revision (or part thereof) of this Lease or the application thereof to any party or circumstance, shall at any time or to any extent be held to be invalid or unenforceable, the remainder of this Lease, or the application of such term or provision (or remainder thereof) to the parties or circumstances other than those to which it is held to be invalid or unenforceable, shall not be affected thereby, and each term, covenant, condition and provision of this agreement shall be valid and be in force to the fullest extent provided by law.

15. AMENDMENT.

No term or provision of this agreement or any other attachments may be changed, waived, discharged or terminated orally, only by an instrument in writing signed by both parties to this agreement.

16. CONFLICT OF INTEREST.

No director, officer or employee of the City of La Crosse or Board during their tenure or for one (1) year thereafter shall have any interest, direct or indirect, in this Lease or in the proceeds thereof, except as permitted under Section 946.13(2), Wisconsin Statutes, and City of La Crosse Municipal Code, Section 2.48.

17. ATTACHMENTS.

Attachments to this agreement are incorporated into this agreement by reference.

18. ENTIRE AGREEMENT AND PREVIOUS LEASES.

This agreement and the attachments hereto contain the entire agreement of the parties and supersede any and all prior agreements or oral understandings between the parties.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed and attested by their duly authorized officers.

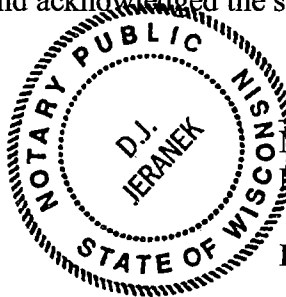
BOARD OF HARBOR COMMISSIONERS

John A Foles 5/22/08

President

Secretary

Personally came before me this 22ND day of May, 2008, the above-named Board of Harbor Commissioners, by its President and its secretary, known to me to be the persons who executed the foregoing instrument and acknowledged the same.



D.J. Jeranek

Notary Public, State of Wisconsin
My Commission: 08/23/09

HANKE TERMINALS, INC.

Richard Hanke

Richard HANKE President

Personally came before me this 29TH day of April, 2008, the above-named HANKE TERMINALS, INC. Inc., by its PRESIDENT, RICHARD HANKE, known to me to be the persons who executed the foregoing instrument and acknowledged the same.

Lee Volden

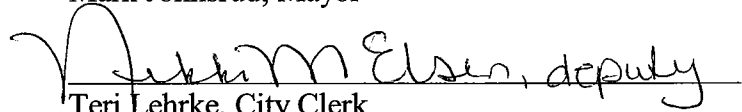
Notary Public, State of Wisconsin Lee Volden
My Commission: 11/14/2010

CITY OF LA CROSSE, WISCONSIN

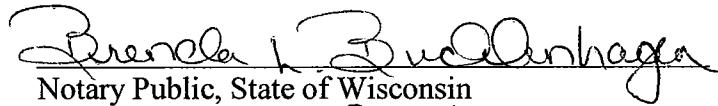
Mark Johnson

3-13-08
HPU 4-2-08
CC 4-10-08

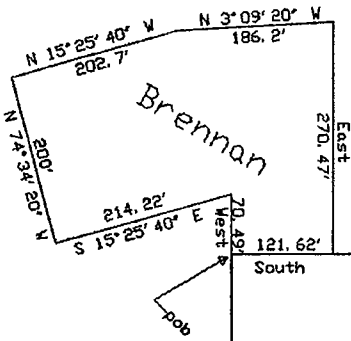
Mark Johnsrud, Mayor


Teri Lehrke, City Clerk

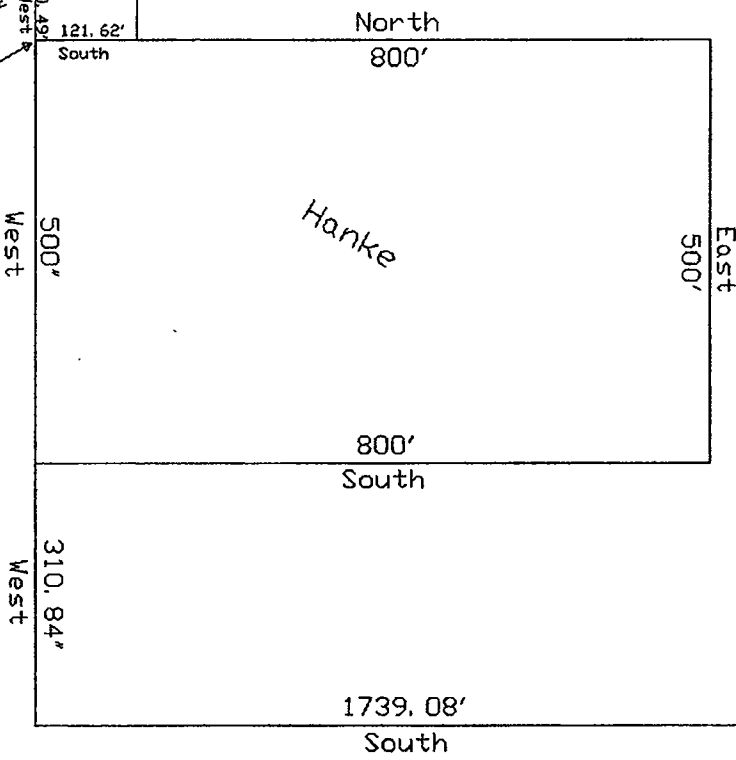
Personally came before me this 10th day of April, 2008, the above-named City of La Crosse, Wisconsin, by its Mayor, Mark Johnsrud, and its City Clerk, Teri Lehrke, known to me to be the persons who executed the foregoing instrument and acknowledged the same.


Notary Public, State of Wisconsin
My Commission: 1-30-11

Isle la Plume Lease Descriptions

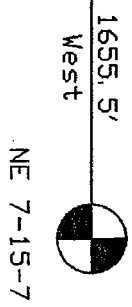


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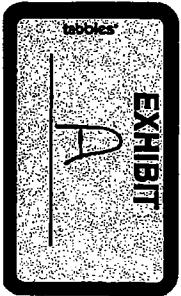


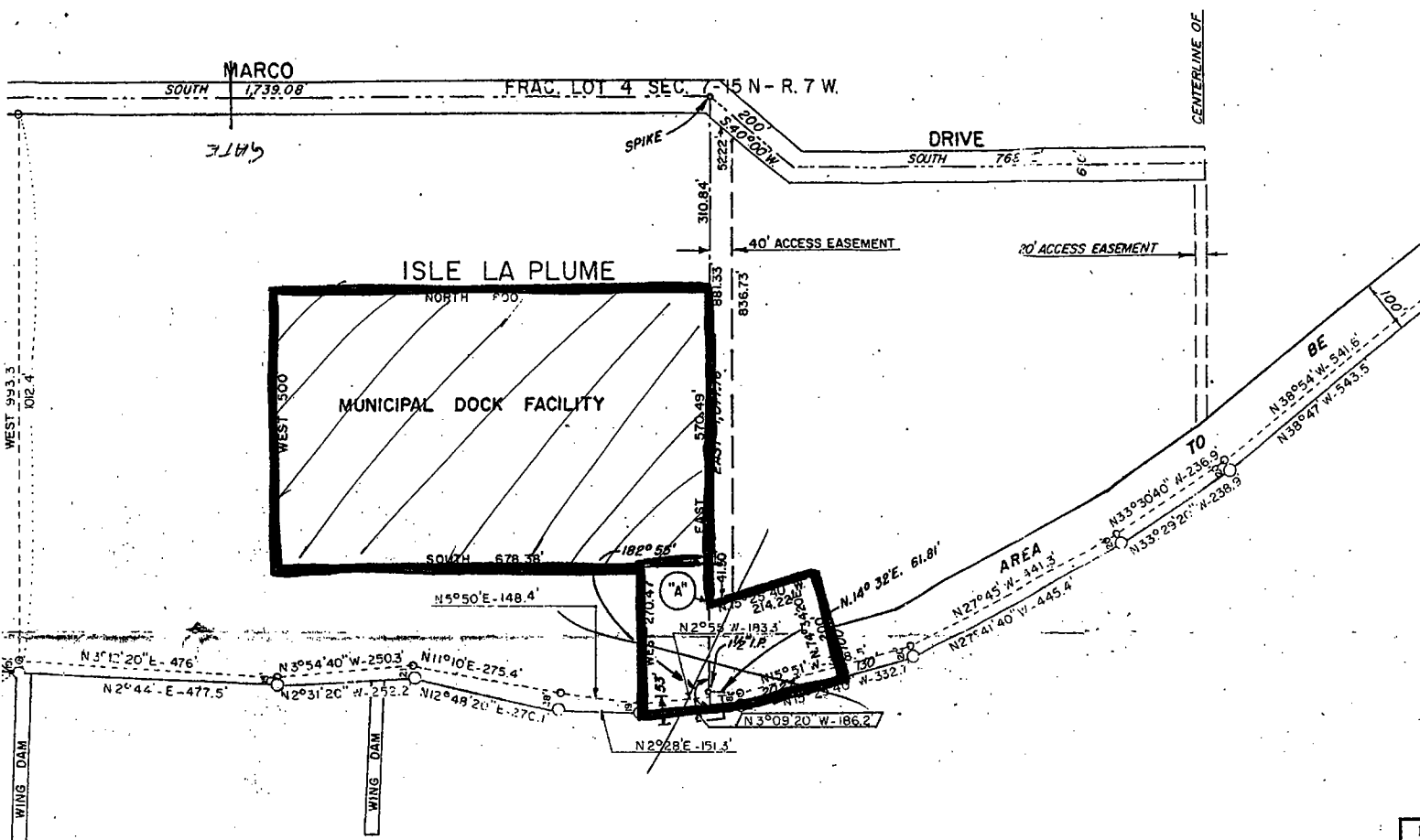
310.84' West

1739.08' South



Drafted by DJK 1/25/2000





- - - - ○ = SURVEY LINE & TOP OF BANK 1/72'
- - - - ○ = BULKHEAD LINE & SHORF LINE NORMAL RIVER STAGE





CITY OF LA CROSSE

400 La Crosse Street
La Crosse, Wisconsin 54601
(608) 789-CITY
www.cityoflacrosse.org

LEGISLATION STAFF REPORT FOR COUNCIL

File ID Caption

Staff/Department Responsible for Legislation

Requestor of Legislation

Location, if applicable

Summary/Purpose

Background

Fiscal Impact

Staff Recommendation

Agenda Item 23-1337 (Tim Acklin)

Resolution approving the second five-year Lease Agreement extension between the City of La Crosse and Hanke Terminals, Inc.

General Location

Council District 9. Located off of the west bank of Isle La Plume and the City’s Municipal Service Center in the Mississippi River as depicted in attached MAP 22-1337.

Background Information

In 2008 Hanke Terminals Inc. entered into a lease agreement with the City for access to, and operation of, a wharfing facility on the west bank of Isle La Plume. The agreement was for ten (10) years with an option for two additional five (5) year extensions. Hanke Terminal Inc is requesting the second of these extensions. Details of what Hanke Terminal Inc. is permitted to use the land and wharf for are stated in the attached lease.

The lease payment was approximately \$30,000 annually when the lease agreement started in 2008 but has since been adjusted to factor in cost of living each year since.

Recommendation of Other Boards and Commissions

The Board of Public Works approved this request at their May 15, 2023, meeting.

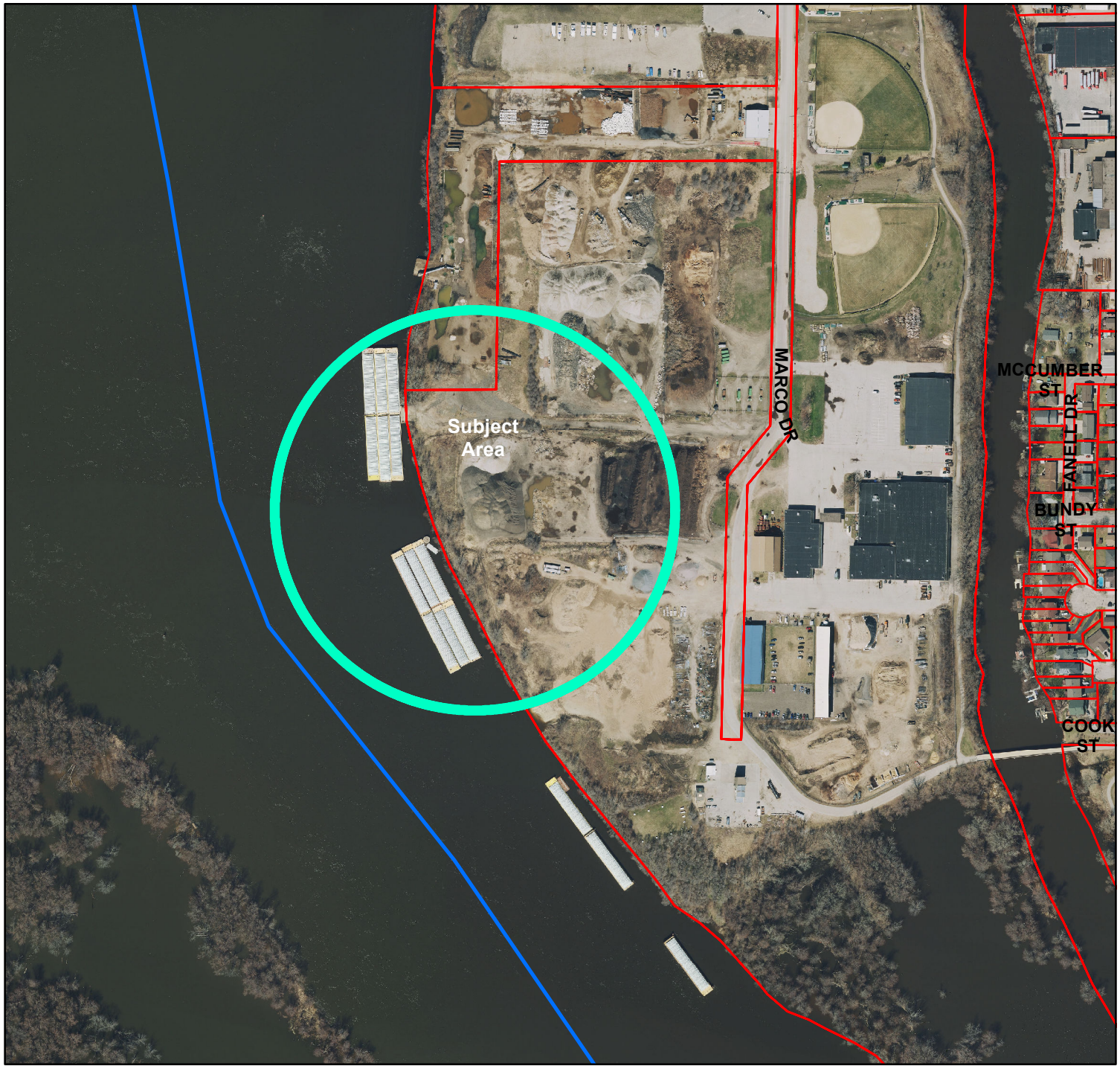
Consistency with Adopted Comprehensive Plan

Promoting river-based transportation as a driver for economic development, tourism, and recreation is a major objective in the 2040 Comprehensive Plan.

Staff Recommendation

This Resolution is recommended for approval.

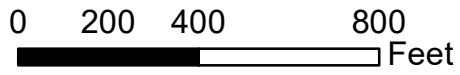
Routing J&A 12.5.2023



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: 23-1355

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution authorizing a 3-year Marketing Agreement between La Crosse Beverage LLC and the La Crosse Center.

RESOLUTION

WHEREAS, La Crosse Center Staff have sent out a Request for Proposals for a new agreement and received two (2) responses to said request; and

WHEREAS, the La Crosse Center Board and the La Crosse Center team has deemed the proposal received from La Crosse Beverage to be the most favorable.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby authorizes the acceptance of the 3-year proposal from La Crosse Beverage commencing January 1, 2024, and ending December 31, 2026.

BE IT FURTHER RESOLVED that City of La Crosse staff are hereby authorized to effectuate this resolution.

Marketing Sponsorship Letter of Agreement

This Marketing Sponsorship Agreement (Agreement), dated **October 27, 2023**, is between **La Crosse Center** (Holdings) with its principal office located at **300 Harborview Plaza, La Crosse, WI 54601**, and **La Crosse Beverage LLC**. (Sponsor). This Agreement sets forth the understanding of the parties whereby Sponsor will provide financial support to Holdings in exchange for certain rights and privileges. The parties agree as follows:

1. The term of the agreement is for **La Crosse Center** (Venue), from **January 1 - December 31, 2024, as well as the calendar years 2025 and 2026** (Term).
2. In exchange for the payment by Sponsor under Section 3, Sponsor shall be entitled to the following rights during the Term (Sponsorship Materials):
 - a. **Official Beer Sponsor Status (Miller Lite / Coors Light / White Claw / Twisted Tea / Spotted Cow / Modelo Especial / Other Portfolio Brands as Agreed Upon)**
 - i. Brand signage in agreed upon locations in the venue.
 - ii. Brand activation in agreed up concession areas in the venue.
 - iii. Brand recognition on all agreed upon marketing materials including print, website, and digital media.
 - b. **Event Tickets (\$5,000 Ticket Bank for La Crosse Center Events)**
 - i. Dates and quantities to be mutually agreed upon
 - ii. Additional privileges include access to tickets, if available, to other contracted events.
 - c. **Title Sponsor of One La Crosse Center Event (\$10,000 Value)**
 - d. **Facility Usage (\$5,000 Venue Credit)**
 - i. an opportunity to use the facility for employee or customer functions.
3. In exchange for Sponsorship Materials, Sponsor agrees to make the following payments (Payments) to Holdings for a total amount of **\$50,000**. Payment should be made to **La Crosse Center** and delivered to the Holdings' address set forth above according to the schedule below. All payments via credit card will be subject to a 3% processing fee.
 - a. **\$50,000 due March 31, 2024**
4. Sponsor acknowledges that Holdings will be making expenditures prior to the Payment due dates set forth in Section 3 in reliance on Sponsor's agreements set forth herein. Accordingly, this Agreement may not be cancelled or terminated by Sponsor prior to the expiration of the Term. In the event of such a cancellation or termination by Sponsor prior to the expiration of the Term, Holdings shall be entitled to receive, as liquidated damages, the amount of the Payments that remain unpaid as of the date of termination.
5. Upon the completion of the Term, Sponsor shall have the right of first refusal to the sponsorship elements, exercisable by providing notice to Holdings prior to **October 31, 2026**, following completion of the Term. Financial terms for future sponsorship program elements must be agreed upon by both parties.

6. Sponsor shall not include any third-party advertisements in any of the Sponsorship Materials without the prior approval of Holdings.

7. Sponsor shall not be entitled to any refunds, discounts or concessions, or to terminate this Agreement, if **La Crosse Center** events are cancelled or if Holdings is not able to perform its obligations under this Agreement as a result of weather, floods, tornados, governmental or university restrictions, civil unrest, labor issues, or any other conditions beyond Holdings' control.
 - a. Given near term uncertainty and social distancing rules and actions resulting from COVID-19, Holdings are committed to refunding sponsorship funds impacted by a similar pandemic or force majeure situation on a prorated basis for all or any portion of the event that is not held. Partners have the option to transfer partnership funds to the following year's event if all or a portion of the event is cancelled due to a pandemic or force majeure situation.
 - b. In the event **La Crosse Center** attendance is decreased due to a mandatory order from local government or health officials as a result of precautions from a pandemic or force majeure situation, Holdings is committed to prorating sponsor funds based on the percentage of capacity allowed at the event. The prorated basis would only be valid for the portion of the event that a mandatory order is in place.

8. Neither party may assign this Agreement or any rights hereunder without the prior consent of the other party. This Agreement may be signed in any number of counterparts, including signatures by facsimile or email transmissions, each of which will be deemed to be an original, and all of which, together, shall constitute one and the same Agreement. If any provision of this Agreement shall be held unenforceable or void, such unenforceability or invalidity shall not affect the enforceability or validity of any other provisions hereof or thereof. This Agreement constitutes the entire agreement between the parties pertaining to the subject matter of this Agreement and supersedes all prior agreements, understandings, negotiations and discussions, whether oral or written.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed and delivered as of the date first above written.

La Crosse Center

La Crosse Beverage LLC.

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____



CITY OF LA CROSSE

**400 La Crosse Street
La Crosse, Wisconsin 54601
(608) 789-CITY
www.cityoflacrosse.org**

LEGISLATION STAFF REPORT FOR COUNCIL

File ID Caption

Staff/Department Responsible for Legislation

Requestor of Legislation

Location, if applicable

Summary/Purpose

Background

Fiscal Impact

Staff Recommendation



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-1357

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution amending park location for improvements from Northside Community Pool to Erickson Pool.

RESOLUTION

WHEREAS, Resolution 23-0663 was approved allocating funds to the upgrading of the Northside Community Pool; and

WHEREAS, an appropriation in the amount of \$425,000 was approved from the 2024 Capital Budget. The 2024 funds would upgrade mechanical system, pool liner, amenities, and roof at Northside Community Pool; and

WHEREAS, it has been determined by city staff and consultants that the upgrades to the mechanicals, amenities and liner at Erickson pool should be done prior to the upgrades at the Northside Community Pool.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby approves the reallocation of funds from the Northside Community Pool to Erickson Pool in the 2024 Capital Improvement Budget.

BE IT FURTHER RESOLVED that City of La Crosse staff are hereby authorized to effectuate this resolution.



CITY OF LA CROSSE

400 La Crosse Street
La Crosse, Wisconsin 54601
(608) 789-CITY
www.cityoflacrosse.org

LEGISLATION STAFF REPORT FOR COUNCIL

File ID Caption

Staff/Department Responsible for Legislation

Requestor of Legislation

Location, if applicable

Summary/Purpose

Background

Fiscal Impact

Staff Recommendation



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-1362

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution approving an agreement with Byerson Specialized Protection Services and the La Crosse Center for event security.

RESOLUTION

WHEREAS, the La Crosse Center is a 322,000 sq/ft facility that hosts events year round; and

WHEREAS, there is a need to provide a safe and secure environment for customers and their guests; and

WHEREAS, under the current security contract Byerson Specialized Protection Services have been trained to operate La Crosse Center security equipment and have the best understanding of building logistics; and

WHEREAS, the La Crosse Center team has deemed Byerson Specialized Protection Services the most suitable to perform security services.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby authorizes the acceptance of the La Crosse Center security agreement commencing January 1, 2024, and ending December 31, 2024, with the option of extending this contract, at its sole discretion, for five (5) one (1) year periods.

BE IT FURTHER RESOLVED that City of La Crosse staff are hereby authorized to effectuate this resolution.



CITY OF LA CROSSE

400 La Crosse Street
La Crosse, Wisconsin 54601
(608) 789-CITY
www.cityoflacrosse.org

LEGISLATION STAFF REPORT FOR COUNCIL

File ID Caption

Staff/Department Responsible for Legislation

Requestor of Legislation

Location, if applicable

Summary/Purpose

Background

Fiscal Impact

Staff Recommendation

EXHIBIT# B

Byerson's Specialized Protection Services LLC

W4363 Dretrach Coulee Road
La Crosse WI 54650
Email: byersonsps@aol.com
Phone: 608-792-2107

BYERSON PROTECTION SERVICES LLC – 2024 RATE SHEET

POSITION TITLE

HOURLY RATE

Police Officers	\$45.00 PER HOUR
License Officers	\$30.00 PER HOUR
Supervisors	\$25.00 PER HOUR
Event Staff	\$24.00 PER HOUR
Security officers	\$25.00 PER HOUR

ADMINISTRATIVE FEES (STAFFING, SCHEDULING, LOGISTICS,
COORDINATING EQUIPMENT DISTRIBUTION, ETC) \$35.00 PER HOUR.

WORKERS COMP \$ 1.49 PER \$100

UNEMPLOYMENT INSURANCE 3.05% FIRST \$ 14,000 PER EMPLOYEE.

NOTE: HOLIDAY DIFFERENTIAL WILL BE AT TIME AND ONE-HALF. THE ABOVE
RATES ARE PER EMPLOYEE.

Byerson's Specialized Protective Services, LLC
and
City of La Crosse, Wisconsin

CONTRACT FOR SERVICE

Parties:

- A. Byerson Specialized Protective Services, LLC (Byerson). W4363 Dretrach Coulee Road, La Crosse, WI 54601 Email: ByersonSPS@aol.com
- B. The Lacrosse Center (Center) – 300 Harborview Plaza, La Crosse, WI 54601
- C. Collectively (Parties)

Purpose:

Parties memorialize the terms and conditions of the contract for services between the Parties, commencing January 1, 2024 and terminating on December 31, 2024.

History:

Byerson has provided ushering and security services for events at the Center for most of the 2023 calendar year and the Center is desiring to contract with Byerson to continue to provide these services.

Statement of facts:

Byerson, through an affiliate, Byerson Services Private Detective Agency, State of Wisconsin Department of Safety and Professional Services License # 16758-62, can provide the necessary security services. A copy of said license is attached hereto. Byerson agrees to the City of La Crosse Terms and Conditions attached hereto along with a Certificate of Insurance.

Term of Contract:

January 1, 2024, to December 31, 2024.

Option to Extend Contract:

The Center will have the option of extending this contract, at its sole discretion, for five (5) one (1) year periods.

Scope of Services:

Services to Client: Byerson shall provide the following ("Services") to Center only: The protection of property of the center within the established area(s) of the La Crosse Center, Lacrosse, Wisconsin, 54601, not including adjacent property, sidewalks, streets, wooded areas, residences, establishments, or businesses, or other areas not specifically indicated in this agreement. The designated areas are listed in Exhibit A hereto attached. The terms "protection of property", shall in no way be construed to suggest that Byerson is responsible for incidents that occur, which upon acting in good faith, the Byerson security guard performs his or her duties as outlined in this contract and according to Byerson General Orders, and the incident occurs as a result of an unforeseen circumstance, or upon the reliance by a third party, not covered by this agreement, that Byerson is responsible for the protection of his or her life or property or any other duties contained in this agreement to the client. Byerson employees will not perform any duties not contracted for. Further that this agreement is solely for the mutual benefit of the parties who enter it.

Byerson and its employees, agents, or security guards are compelled, required, contracted, and willing to protect the life, lives, or property of persons unless specifically listed in this agreement.

1. The term "protection of property" shall include the listed property in "Exhibit A". The duties of the Byerson security guard regarding the protection of property include and are limited to:

Providing a visible deterrent for property crimes and crime against the client, which include criminal mischief, making graffiti, larceny, burglary, criminal tampering, trespass, criminal trespass, misapplication of property. The terms are limited to the property of the client, so long as the property is located within the geographical area of the items listed in "Exhibit A".

2- Alerting the proper law enforcement authority of the incident immediately.

Nothing shall be construed to suggest that Byerson, its employees, agents, or security guards are compelled, required, contracted, or willing to protect the life or property of persons not specifically listed in this agreement.

Byerson Staff:

Byerson will provide security guards with the qualifications described below and will provide annual training.

- Possess Reasonable skills to summon for emergency and non-emergency assistance and work cooperatively with local law enforcement and other public safety responders.
- Possess Reasonable skills to verify age and apply wrist banding for alcohol consumption to prevent the under-age consumption of alcohol.
- Possess Reasonable skills to identify and confiscate false identifications to be turned over to the City of La Crosse Police Department.
- Possess Reasonable skills to identify and assist the City of La Crosse Police Department in an appropriate response and resolution.
- Provide annual training for employees.
- Provide uniforms with identifiable Byerson Protection Services logos.
- Provide training for walk through scanners.
- Provide training for proper use of wands.

General description of services to be provided:

- Provide for the safety and protection of the guests and the Lacrosse Center staff, its volunteers and entertainers.
- Make reasonable effort to provide for the protection of property, and prevent acts of vandalism, damage, and theft.
 - Maintain communications with the staff and the staff of La Crosse Civic center.
 - Supply all necessary security officers/personnel.
 - Provide on-site supervision of security staff by a State of Wisconsin licensed private security person.
 - Consider the patrons of the La Crosse center as invited guests and treat them with courtesy and respect.
 - Maintain professional appearance and actions.

Fees for services:

See attached fee schedule, marks as Exhibit B.

Payment:

Payment in full is due 10 days from invoice.

Representations and Warranties of Byerson:

Byerson warrants that its services shall be performed by personnel possessing competency consistent with applicable industry standards, who are both licensed by the Department of State, have prior to appointment for employment at Byerson been subject to a comprehensive character background investigation, personal interview, submitted to fingerprint screening, screened for sex offender status, department of corrections check, and pre-employment drug screening. No other representation, express or implied, and no warranty or guarantee are included or intended in this Agreement, or in any report, opinion, deliverable, work product, document or otherwise. Furthermore, no guarantee is made as to the efficacy or value of any services performed. THIS SECTION SETS FORTH THE ONLY WARRANTIES PROVIDED BY Byerson WARRANTY IS MADE EXPRESSLY IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY IMPLIED WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, MERCHANTABILITY, NON-INFRINGEMENT, TITLE OR OTHERWISE.

Misc:

For planning purposes Center agrees to provide an Event List for twelve (12) months and updates said list no less than every sixty (60) days.

Parties shall mutually develop a "Task Order Sheet" that has been used by the parties in advance of any scheduled event to make certain that the needs of the Center are met and that Byerson has a clear expectation of what is required. A sample "task Order Sheet" is attached as Exhibit (C).

Byerson will provide an Event Report to the Center, post event within ten (10) days of events completion.

**Marion Byerson, Byerson's Specialized
Protective Services, LLC**

La Crosse Center

By: Marion Byerson

By:

Title: _____

Title:

Dated this ____ day of _____, 2023

Dated this ____ day of _____, 2023.

STANDARD TERMS AND CONDITIONS (Service Contracts)

1. **DEFINITIONS.** In this section “Contracting Party” shall mean any party that is entering into this Agreement with the City of La Crosse. “La Crosse” shall mean the City of La Crosse. These definitions shall apply only to this document titled “Standard Terms and Conditions (Service Contracts)” and shall not replace, modify or supersede any definitions used in other sections of this Agreement.
2. **STANDARD OF PERFORMANCE.** Contracting Party agrees that the performance of the services, pursuant to the terms and conditions of this Agreement, shall be performed in a manner at least equal to the degree of care and skill ordinarily exercised by members of the same professions currently practicing under similar circumstances providing like services. Contracting Party agrees to abide by all applicable federal, state and local laws, regulations and ordinances, and all provisions of this Agreement.
3. **FULLY QUALIFIED.** Contracting Party represents that all personnel engaged in the performance of the services set forth in this Agreement shall be fully qualified and shall be authorized or permitted under all applicable state and local laws and any other applicable laws or regulations to perform the services.
4. **SCOPE OF SERVICES.** Contracting Party is required to perform, do and carryout in a satisfactory, timely, and professional manner the services set forth in this Agreement. The Contracting Party is required to furnish all services and labor necessary as indicated in, and reasonably inferable from, this Agreement, including without limitation materials, equipment, supplies, and incidentals. The scope of services to be performed shall include, without limitation, those services set forth in this Agreement. La Crosse may from time to time request the Contracting Party to perform additional services which are not set forth in this Agreement. In the event that such a request is made, the performance of such services shall be subject to the terms, conditions and contingencies set forth in this Agreement.
5. **CHANGE OF SCOPE.** The scope of service set forth in this Agreement is based on facts known at the time of the execution of this Agreement. The scope of service may not be fully definable during initial phases, and as the project progresses, facts discovered may indicate that the scope must be redefined. Contracting Party agrees to make any and all changes, furnish necessary materials, and perform the work that La Crosse may require, without nullifying this Agreement, at a reasonable addition to, or reduction from, the total cost of the project. Under no circumstances shall Contracting Party make any changes, either as additions or deductions, without the written consent of La Crosse, and La Crosse shall not pay any extra charges made by Contracting Party that have not been agreed upon in advance in writing. Disputed work shall be performed as ordered in writing by La Crosse, and the proper cost or credit breakdowns therefor shall be submitted without delay by Contracting Party to La Crosse.
6. **COMPENSATION.** Contracting Party will be compensated by La Crosse for the services provided under this Agreement and subject to the terms, conditions and contingences set forth herein. Payments to Contracting Party for services rendered under this Agreement will be based on itemized invoices submitted on a monthly basis by the Contracting Party to La Crosse. These invoices must be itemized to identify labor costs and the Contracting Party’s direct expenses, including subcontractor and supplier costs. In addition, such invoices shall show the hours worked by the Contracting Party’s staff and the amount of work completed as a percentage of the work to be performed. The final payment of the balance due the Contracting Party for the completed service shall not be made until La Crosse, in its sole discretion, determines the work is complete and accepts the services performed by the Contracting Party under this Agreement. Without prejudice to any other right or remedy it may have,

La Crosse reserves the right to setoff at any time any amount owing to it by Contracting Party against any amount payable by La Crosse to Contracting Party.

7. TAXES, SOCIAL SECURITY, INSURANCE AND GOVERNMENT REPORTING.

Personal income tax payments, social security contributions, insurance and all other governmental reporting and contributions required as a consequence of the Contracting Party receiving payment under this Agreement shall be the sole responsibility of the Contracting Party.

8. TERMINATION FOR CAUSE. If, through any cause, the Contracting Party shall fail to fulfill in a timely and proper manner its obligations under this Agreement, or if the Contracting Party shall violate any of the covenants, agreements, or stipulations of this Agreement, both as determined by La Crosse in its sole discretion, La Crosse shall thereupon have the right to terminate this Agreement by giving written notice to the Contracting Party of such termination and specifying the effective date. In such event, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, reports or other material related to the services performed by the Contracting Party under this Agreement for which compensation has been made or may be agreed to be made shall, at the option of La Crosse, become the property of La Crosse. Notwithstanding the foregoing, the Contracting Party shall not be relieved of liability to La Crosse for damages sustained by virtue of the Contracting Party's performance of this Agreement, and La Crosse may withhold any payments to the Contracting Party for the purpose of setoff until such time as the exact amount of damages due to La Crosse from the Contracting Party is determined.

9. TERMINATION FOR CONVENIENCE. La Crosse may terminate this Agreement for convenience at any time and for any reason by giving written notice to the Contracting Party of such termination and specifying the effective date. If this Agreement is terminated by La Crosse pursuant to this provision, Contracting Party will be paid an amount which bears the same ratio to the total compensation as the services actually and satisfactorily performed bear to the total services of the Contracting Party covered by this Agreement, less payments for such services as were previously made. The value of the services rendered and delivered by Contracting Party will be determined by La Crosse.

10. SAFETY. Unless specifically included as a service to be provided under this Agreement, La Crosse specifically disclaims any authority or responsibility for general job site safety, or the safety of persons or property.

11. DELAYS. If performance of Contracting Party's obligations under this Agreement is delayed through no fault of Contracting Party, as determined by La Crosse in its sole discretion, Contracting Party shall be entitled to a reasonable extension of time as proposed by Contracting Party and as accepted or amended by La Crosse in its sole discretion. If performance of La Crosse's obligations is delayed through no fault of La Crosse, as determined by La Crosse in its sole discretion, La Crosse shall be entitled to an extension of time equal to the delay.

12. USE OF LA CROSSE PROPERTY. Any property belonging to La Crosse being provided for use by Contracting Party shall be used in a responsible manner and only for the purposes provided in this Agreement. No changes, alterations or additions shall be made to the property unless otherwise authorized by this Agreement.

13. **INSURANCE.** Unless otherwise specified in this Agreement, Contracting Party shall, at its sole expense, maintain in effect at all times during the Agreement, insurance coverage with limits not less than those set forth below with insurers and under forms of policies set forth below.

a. *Worker's Compensation and Employers Liability Insurance.* Contracting Party shall cover or insure under the applicable labor laws relating to worker's compensation insurance, all of their employees in accordance with the laws of the State of Wisconsin. Contracting Party shall provide statutory coverage for work related injuries and employer's liability insurance with limits of at least for employer's liability of one hundred thousand dollars (\$100,000.00) per each accident, one hundred thousand dollars (\$100,000.00) per each employee and five hundred thousand dollars (\$500,000.00) total policy limit.

b. *Commercial General Liability and Automobile Liability Insurance.* Contracting Party shall provide and maintain the following commercial general liability and automobile liability insurance:

i. Coverage for commercial general liability and automobile liability insurance shall, at a minimum, be at least as broad as the following:

1. Insurance Services Office (ISO) Commercial General Liability Coverage (Occurrence Form CG 0001).
2. Insurance Services Office (ISO) Business Auto Coverage (Form CA 0001), covering Symbol 1 (any vehicle).

ii. Contracting Party shall maintain limits no less than the following:

1. General Liability. Two million dollars (\$2,000,000.00) per occurrence (\$2,000,000.00 general aggregate if applicable) for bodily injury, personal injury and property damage.
2. Automobile Liability. Two million dollars (\$2,000,000.00) for bodily injury and property damage per occurrence covering all vehicles to be used in relationship to the Agreement.
3. Umbrella Liability. Five million dollars (\$5,000,000.00) following form excess of the primary General Liability, Automobile Liability and Employers Liability Coverage. Coverage is to duplicate the requirements as set forth herein.

c. *Professional Liability Insurance.* When Contracting Party renders professional services to La Crosse under the Agreement, Contracting Party shall provide and maintain two million dollars (\$2,000,000.00) of professional liability insurance. If such policy is a "claims made" policy, all renewals thereof during the life of the Agreement shall include "prior acts coverage" covering at all times all claims made with respect to Contracting Party's work performed under the Agreement. This Professional Liability coverage must be kept in force for a period of six (6) years after the services have been accepted by the La Crosse.

d. *Required Provisions.* The general liability, umbrella liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

i. La Crosse, its elected and appointed officials, officers, employees or authorized representatives or volunteers are to be given additional insured status (via ISO endorsement CG 2010, CG 2033, or insurer's equivalent for general liability coverage) as respects: liability arising out of activities performed by or on behalf of Contracting Party; products and completed operations of Contracting Party; premises occupied or used by Contracting Party; and vehicles owned, leased, hired or borrowed by Contracting Party. The coverage shall contain no special limitations on the

scope of protection afforded to La Crosse, its elected and appointed officials, officers, employees or authorized representatives or volunteers. Except for the workers' compensation policy, each insurance policy shall contain a waiver of subrogation endorsement in favor of La Crosse.

- ii. For any claims related to this Agreement, Contracting Party's insurance shall be primary insurance with respect to La Crosse, its elected and appointed officials, officers, employees or authorized representatives or volunteers. Any insurance, self-insurance, or other coverage maintained by La Crosse, its elected and appointed officers, officials, employees or authorized representatives or volunteers shall not contribute to the primary insurance. iii. Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage provided to La Crosse, its elected and appointed officers, employees or authorized representatives or volunteers.
 - iv. Contracting Party's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.
 - v. Each insurance policy required by this Agreement shall state, or be endorsed so as to the state, that coverage shall not be canceled by the insurance carrier or the Contracting Party, except after sixty (60) days (ten (10) days for non-payment of premium) prior written notice by U.S. mail has been given to La Crosse.
 - vi. Such liability insurance shall indemnify La Crosse, its elected and appointed officials, officers, employees or authorized representatives or volunteers against loss from liability imposed by law upon, or assumed under contract by, Contracting Party for damages on account of such bodily injury, (including death), property damage personal injury, completed operations, and products liability.
 - vii. The general liability policy shall cover bodily injury and property damage liability, owned and non-owned equipment, blanket contractual liability, completed operations. The automobile liability policy shall cover all owned, non-owned, and hired vehicles.
 - viii. All of the insurance shall be provided on policy forms and through companies satisfactory to La Crosse, and shall have a minimum AM Best's rating of A-VIII.
- e. *Deductibles and Self-Insured Retentions.* Any deductible or self-insured retention must be declared to and approved by La Crosse. At the option of La Crosse, the insurer shall either reduce or eliminate such deductibles or self-insured retentions.
- f. *Evidences of Insurance.* Prior to execution of the Agreement, Contracting Party shall file with La Crosse a certificate of insurance (Accord Form 25-S or equivalent) signed by the insurer's representative evidencing the coverage required by this Agreement. Such evidence shall include an additional insured endorsement signed by the insurer's representative. Such evidence shall also include confirmation that coverage includes or has been modified to include all required provisions as detailed herein.
- g. *Sub-Contractor.* In the event that Contracting Party employ other contractors (subcontractors) as part of this Agreement, it shall be the Contracting Party's responsibility to require and confirm that each sub-contractor meets the minimum insurance requirements specified above.
- h. *Amendments.* La Crosse may amend its requirements for insurance upon sixty (60) days written notice. Contracting Party shall procure updated insurance to comply with the new requirements of La

Crosse. Contracting Party may appeal any requirement to amend the insurance coverage to La Crosse's City Council who may, in its sole discretion, mutually agree to waive such changes.

14. INDEMNIFICATION. To the fullest extent allowable by law, Contracting Party hereby indemnifies and shall defend and hold harmless, at Contracting Party's expense, La Crosse, its elected and appointed officials, committee members, officers, employees, authorized representatives and volunteers, from and against any and all suits, actions, legal or administrative proceedings, claims, demands, damages, liabilities, losses, interest, reasonable attorney (including, without limitation, in-house counsel legal fees) and professional fees and costs, costs and expenses of whatsoever kind, character or nature (including, without limitation, the cost of enforcing any right to indemnification hereunder and the cost of pursuing any insurance providers) whether arising before, during, or after completion of the Agreement hereunder and in any manner directly or indirectly caused or contributed to in whole or in part, by reason of any act, omission, fault, or negligence, whether active or passive of Contracting Party, or of anyone acting under its direction or control or on its behalf in connection with or incident to the performance of this Agreement, regardless if liability without fault is sought to be imposed on La Crosse. Contracting Party's aforesaid indemnity and hold harmless agreement shall not be applicable to any liability caused by the willful misconduct of La Crosse, its elected and appointed officials, officers, employees or authorized representatives or volunteers. Contracting Party's obligation to indemnify, defend and hold harmless shall not be restricted to insurance proceeds, if any, received by La Crosse, its elected and appointed officials, officers, employees, authorized representatives or volunteers.

Nothing in this Agreement is intended or shall be construed to be a waiver or estoppel of La Crosse or its insurer (or otherwise affect or alter their ability) to rely upon the limitations, defenses and immunities contained within Wis. Stat. §§ 345.05 and 893.80, or other applicable law. To the extent that indemnification is available and enforceable against La Crosse, (a) La Crosse or its insurer shall not be liable in indemnity, contribution, or otherwise for an amount greater than the limits of liability of municipal claims established by applicable Wisconsin or federal law; and (b) La Crosse's obligations under this Agreement are further conditioned upon the following: (i) the indemnified party shall promptly notify La Crosse in writing of any such claims, demands, liabilities, damages, costs and expenses within five days of discovery; (ii) La Crosse shall have sole control of, and the indemnified party shall reasonably cooperate in all respects, in the defense of the claims, demands, liabilities, damages, costs and expenses and all related settlement negotiations; and (iii) the indemnified party shall not make any admission or disclosure or otherwise take any action prejudicial to La Crosse except as required by law. Neither party shall be liable for indirect, special, exemplary, consequential or incidental damages, including, without limitation, any damages for lost profits, revenue or business interruption. The parties represent that, as of the effective date, neither party has any notice or knowledge of any claims, demands, liabilities, damages, costs and expenses asserted or threatened by any third party with respect to the matters contemplated in this Agreement.

This indemnity provision shall survive the termination or expiration of this Agreement.

15. NO PERSONAL LIABILITY. Under no circumstances shall any trustee, officer, official, commissioner, director, member, partner or employee of La Crosse have any personal liability arising out of this Agreement, and Contracting Party shall not seek or claim any such personal liability.
16. TIMELINESS OF CLAIMS. All causes of action against La Crosse arising out of or relating to this Agreement shall expire unless brought within one (1) year of the date of the first date of performance or breach which, in whole or in part, gives rise to the claim.
17. INDEPENDENT CONTRACTORS. The parties, their employees, agents, volunteers, and representative shall be deemed independent contractors of each other and shall in no way be deemed as a result of this Agreement to be employees of the other. The parties, their employees, agents, volunteers, and representatives are not entitled to any of the benefits that the other provides for its employees. The parties shall not be considered joint agents, joint venturers, or partners.
18. GOVERNING LAW. This Agreement and all questions and issues arising in connection herewith shall be governed by and construed in accordance with the laws of the State of Wisconsin. Venue for any action arising out of or in any way related to this Agreement shall be exclusively in La Crosse County, Wisconsin. Each party waives its right to challenge venue.
19. JURY TRIAL WAIVER. The parties hereby waive their respective rights to a jury trial on any claim or cause of action based upon or arising from or otherwise related to this Agreement. This waiver of right to trial by jury is given knowingly and voluntarily by the parties and is intended to encompass individually each instance and each issue as to which the right to a trial by jury would otherwise accrue. Each party is hereby authorized to file a copy of this section in any proceeding as conclusive evidence of this waiver by the other party.
20. NOTIFICATION. Contracting Party shall:
 - (1) As soon as possible and in any event within a reasonable period of time after the occurrence of any event of default by either party, notify La Crosse in writing of such default and set forth the details thereof and the action which is being taken or proposed to be taken by Contracting Party to cure or mitigate the default.
 - (2) Promptly notify La Crosse of the commencement of any litigation or administrative proceeding that would cause any representation and warranty of Contracting Party contained in this Agreement to be untrue.
 - (3) Notify La Crosse, and provide copies, immediately, upon receipt, of any notice, pleading, citation, indictment, complaint, order or decree from any federal, state or local government agency or regulatory body, asserting or alleging a circumstance or condition that requires or may require a financial contribution by Contracting Party or any guarantor or an investigation, clean-up, removal, remedial action or other response by or on the part of Contracting Party or any guarantor under any environmental laws, rules, regulations, ordinances or which seeks damages or civil, criminal or punitive penalties from or against Contracting Party or any guarantor for an alleged violation of any environmental laws, rules, regulations or ordinances.
21. SEVERABILITY. The provisions of this Agreement are severable. If any provision or part of this Agreement or the application thereof to any person or circumstance shall be held by a court of competent jurisdiction to be invalid or unconstitutional for any reason, the remainder of this Agreement and the

application of such provision or part thereof to other persons or circumstances shall not be affected thereby.

22. ASSIGNMENT, SUBLET, AND TRANSFER. Contracting Party shall not assign, sublet, or transfer its interests or obligations under the provisions of this Agreement without the prior written consent of La Crosse. This Agreement shall be binding on the heirs, successors, and permitted assigns of each party hereto. Contracting Party shall provide not less than forty-five (45) days advance written notice of request to assign, sublet or transfer any services provided under this Agreement. The decision to allow an assignment by Contracting Party rests solely with La Crosse, in its discretion.

23. NO WAIVER. The failure of any party to insist, in any one or more instance, upon performance of any of the terms, covenants, or conditions of this Agreement shall not be construed as a waiver, or relinquishment of the future performance of any such term, covenant, or condition by any other party hereto but the obligation of such other party with respect to such future performance shall continue in full force and effect.

24. SUBCONTRACTING. None of the services to be performed under this Agreement shall be subcontracted without the prior written approval of La Crosse. If any of the services are subcontracted, the performance of such services shall be specified by written contract and shall be subject to each provision of this Agreement. Contracting Party shall be as fully responsible to La Crosse for the acts and omissions of its subcontractors and of person either directly or indirectly employed by them, as it is for acts and omissions of persons directly employed by it.

25. CONFLICTS OF INTEREST. Contracting Party covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of its services hereunder. Contracting Party further covenants that in the performance of this Agreement no person having any conflicting interest shall be employed. Any interest on the part of Contracting Party or its employee must be disclosed to La Crosse

26. NON-DISCRIMINATION. Pursuant to law, it is unlawful and Contracting Party agrees not to willfully refuse to employ, to discharge, or to discriminate against any person otherwise qualified because of race, color, religion, sex, sexual orientation, age, disability, national origin or ancestry, lawful source of income, marital status, creed, or familial status; not to discriminate for the same reason in regard to tenure, terms, or conditions of employment, not to deny promotion or increase in compensation solely for these reasons; not to adopt or enforce any employment policy which discriminates between employees on account of race, color, religion, sex, creed, age, disability, national origin or ancestry, lawful source of income, marital status or familial status; not to seek such information as to any employee as a condition of employment; not to penalize any employee or discriminate in the selection of personnel for training, solely on the basis of race, color, religion, sex, sexual orientation, age, disability, national origin or ancestry, lawful source of income, marital status, creed or familial status.

Contracting Party shall include or cause to be included in each subcontract covering any of the services to be performed under this Agreement a provision similar to the above paragraph, together with a clause requiring such insertion in further subcontracts that may in turn be made.

27. POLITICAL ACTIVITIES. Contracting Party shall not engage in any political activities within the City of La Crosse while in performance of any and all services and work under this Agreement.

28. GOVERNMENTAL APPROVALS. Contracting Party acknowledges that various of the specific undertakings of La Crosse described in this Agreement may require approvals from the City of La Crosse Council, City of La Crosse bodies, and/or other public bodies, some of which may require public hearings and other legal proceedings as conditions precedent thereto. Contracting Party further acknowledges that this Agreement is subject to appropriation by the La Crosse Common Council. La Crosse's obligation to perform under this Agreement is conditioned upon obtaining all such approvals in the manner required by law. La Crosse cannot assure that all such approvals will be obtained, however, it agrees to use good faith efforts to obtain such approvals on a timely basis.

29. ENTIRE AND SUPERSEDING AGREEMENT. This writing, all Exhibits hereto, and the other documents and agreements referenced herein, constitute the entire Agreement between the parties with respect to the subject matter hereof, and all prior agreements, correspondences, discussions and understandings of the parties (whether written or oral) are merged herein and made a part hereof. This Agreement, however, shall be deemed and read to include and incorporate such minutes, approvals, plans, and specifications, as referenced in this Agreement, and in the event of a conflict between this Agreement and any action of La Crosse, granting approvals or conditions attendant with such approval, the specific action of La Crosse shall be deemed controlling. To the extent that any terms and conditions contained in this Agreement, all Exhibits hereto, and the other documents and agreement referenced herein conflict with these Standard Terms and Conditions, the Standard Terms and Conditions shall take precedence.

29. AMENDMENT. This Agreement shall be amended only by formal written supplementary amendment. No oral amendment of this Agreement shall be given any effect. All amendments to this Agreement shall be in writing executed by both parties.

30. IMPLEMENTATION SCHEDULE AND TIME OF THE ESSENCE. Any and all phases and schedules which are the subject of approvals, or as set forth herein, shall be governed by the principle that time is of the essence, and modification or deviation from such schedules shall occur only upon approval of La Crosse. The Mayor, or in the Mayor's absence, the Council President, shall have the ability to postpone any deadline listed herein, up to a maximum of ninety (90) days.

31. TIME COMPUTATION. Any period of time described in this Agreement by reference to a number of days includes Saturdays, Sundays, and any state or national holidays. Any period of time described in this Agreement by reference to a number of business days does not include Saturdays, Sundays or any state or national holidays. If the date or last date to perform any act or to give any notices is a Saturday, Sunday or state or national holiday, that act or notice may be timely performed or given on the next succeeding day which is not a Saturday, Sunday or state or national holiday.

32. NOTICES. Any notice, demand, certificate or other communication under this Agreement shall be given in writing and deemed effective: a) when personally delivered; b) three (3) days after deposit within the United States Postal Service, postage prepaid, certified, return receipt requested; or c) one (1) business day after deposit with a nationally recognized overnight courier service, addressed by name and to the party or person intended as follows:

To the City: Attn. City Clerk

Copy to: Attn. City Attorney

City of La Crosse

City of La Crosse

400 La Crosse Street

400 La Crosse Street

La Crosse, WI 54601

La Crosse, WI 54601

Contracting party shall identify in writing and provide to La Crosse the contact person and address for notices under this Agreement.

33. INCORPORATION OF PROCEEDINGS AND EXHIBITS. All motions adopted, approvals granted, minutes documenting such motions and approvals, and plans and specifications submitted in conjunction with any and all approvals as granted by La Crosse, including but not limited to adopted or approved plans or specifications on file with La Crosse, and further including but not limited to all exhibits as referenced herein, are incorporated by reference herein and are deemed to be the contractual obligation of Contracting Party whether or not herein enumerated.

34. ACCESS TO RECORDS. Contracting Party, at its sole expense, shall maintain books, records, documents and other evidence pertinent to this Agreement in accordance with accepted applicable professional practices. La Crosse, or any of its duly authorized representatives, shall have access, at no cost to La Crosse, to such books, records, documents, papers or any records, including electronic, of Contracting Party which are pertinent to this Agreement, for the purpose of making audits, examinations, excerpts and transcriptions.

35. PUBLIC RECORDS LAW. Contracting Party understands and acknowledges that La Crosse is subject to the Public Records Law of the State of Wisconsin. As such, Contracting Party agrees to retain all records as defined by Wisconsin Statute § 19.32(2) applicable to this Agreement for a period of not less than seven (7) years after the termination or expiration of this Agreement. Contracting Party agrees to assist La Crosse in complying with any public records request that La Crosse receives pertaining to this Agreement. Additionally, Contracting Party agrees to indemnify and hold harmless La Crosse, its elected and appointed officials, officers, employees, and authorized representatives for any liability, including without limitation, attorney fees related to or in any way arising from Contracting Party's actions or omissions which contribute to La Crosse's inability to comply with the Public Records Law. In the event that Contracting Party decides not to retain its records for a period of seven (7) years, then it shall provide written notice to La Crosse whereupon La Crosse shall take custody of said records assuming such records are not already maintained by La Crosse. This provision shall survive the termination of this Agreement.

36. CONSTRUCTION. This Agreement shall be construed without regard to any presumption or rule requiring construction against the party causing such instrument to be drafted. This agreement shall be deemed to have been drafted by the parties of equal bargaining strength. The captions appearing at the first of each numbered section of this Agreement are inserted and included solely for convenience but shall never be considered or given any effect in construing this Agreement with the duties, obligations, or liabilities of the respective hereto or in ascertaining intent, if any questions of intent should arise. All terms

and words used in this Agreement, whether singular or plural and regardless of the gender thereof, shall be deemed to include any other number and any other gender as the context may require.

37. NO THIRD-PARTY BENEFICIARY. Nothing contained in this Agreement, nor the performance of the parties hereunder, is intended to benefit, nor shall inure to the benefit of, any third party.

38. COMPLIANCE WITH LAW. The parties shall comply in all material respects with any and all applicable federal, state and local laws, regulations and ordinances.

39. FORCE MAJEURE. La Crosse shall not be responsible to Contracting Party for any resulting losses and it shall not be a default hereunder if the fulfillment of any of the terms of this Agreement is delayed or prevented by revolutions or other civil disorders, wars, acts of enemies, strikes, fires, floods, acts of God, adverse weather conditions, legally required environmental remedial actions, industry-wide shortage of materials, or by any other cause not within the control of the party whose performance was interfered with, and which exercise of reasonable diligence, such party is unable to prevent, whether of the class of causes hereinabove enumerated or not, and the time for performance shall be extended by the period of delay occasioned by any such cause.

40. GOOD STANDING. Contracting Party affirms that it is a company duly formed and validly existing and in good standing under the laws of the State of Wisconsin and has the power and all necessary licenses, permits and franchises to own its assets and properties and to carry on its business. Contracting Party is duly licensed or qualified to do business and is in good standing in the State of Wisconsin and in all other jurisdictions in which failure to do so would have a material adverse effect on its business or financial condition.

41. AUTHORITY. The persons signing this Agreement warrant that they have the authority to sign as, or on behalf of, the party for whom they are signing.

42. EXECUTION OF AGREEMENT. Contracting Party shall sign and execute this Agreement on or before sixty (60) days of its approval by the La Crosse Common Council, and Contracting Party's failure to do so will render the approval of the Agreement by the La Crosse Common Council null and void unless otherwise authorized.

43. COUNTERPARTS. This Agreement may be executed in one or more counterparts, all of which shall be considered but one and the same agreements and shall become effective when one or more counterparts have been signed by each of the parties and delivered to the other party.

44. SURVIVAL. All express representations, indemnifications and limitations of liability included in this Agreement will survive its completion or termination for any reason.

Revised: 12.04.18



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-1367

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Agenda Number:

Resolution approving the sale of City owned surplus properties on Kinney Coulee Rd, consisting of parcel 17-10575-64 and 17-10575-63, to Sarah and Dylan Delagrave.

RESOLUTION

WHEREAS, in August 2023, the Common Council declared this land to be surplus via resolution #23-0805; and

WHEREAS, on 10-26-23, the Board of Public Works agreed to move forward with an offer from Sarah and Dylan Delagrave in the amount of \$211,000.00; and

WHEREAS, the following conditions of the sale have been agreed upon by the Board of Public Works and Sarah and Dylan Delagrave:

- Sarah and Dylan Delagrave commit to commence construction of the development of this property by March 2025 and complete construction by November 2025.
- Sarah and Dylan Delagrave agree to comply with the City's commercial design review standards for the development, and furthermore adhere to the design standards in the covenants for the International Business Park, which neighbors this property.

NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of La Crosse hereby authorizes the sale of the land on Kinney Coulee Rd, consisting of parcel 17-10575-64 and 17-10575-63, to Sarah and Dylan Delagrave for the amount of \$211,000.00 with the following conditions:

- Sarah and Dylan Delagrave commit to commence construction of the development of this property by March 2025 and complete construction by November 2025.
- Sarah and Dylan Delagrave agree to comply with the City's commercial design review standards for the development, and furthermore adhere to the design standards in the covenants for the International Business Park, which neighbors this property.

BE IT FURTHER RESOLVED that proceeds from the sale shall be deposited into General Revenue-Sale of Land.

BE IT FURTHER RESOLVED by the Common Council of the City of La Crosse that the City Engineer, Finance Director, Parking Utility, and Board of Public Works are hereby authorized to effectuate this resolution.



CITY OF LA CROSSE

400 La Crosse Street
La Crosse, Wisconsin 54601
(608) 789-CITY
www.cityoflacrosse.org

LEGISLATION STAFF REPORT FOR COUNCIL

File ID	23-1367	Caption	Resolution approving the sale of City owned surplus properties on Kinney Coulee Rd, consisting of parcel 17-10575-64 and 17-10575-63, to Sarah and Dylan Delagrave.
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Staff/Department Responsible for Legislation

Julie Emslie, Planning Dept

Requestor of Legislation

Julie Emslie

Location, if applicable

These parcels are adjacent to the International Business Park on the southeast corner. City staff have completed the process to combine them as one parcel, and as such they will become one parcel on Jan 1, 2024. They are in City District 2.

Summary/Purpose

City staff followed City ordinance regarding the sale of surplus land, and these properties were publicly listed for sale via a Tribune advertisement and a For Sale sign on the property. The City received one official offer to purchase from Dylan & Sarah Delagrave, owners of Del's Service Center. The City Assessor provided an estimated value of the combined properties of \$180,000-211,000. The offer from Del's Service Center is for \$211,000, and they have confirmed their understanding of needing to comply with the design standards in the IBP covenants. The Board of Public Works approved the sale of these properties to Sarah & Dylan Delagrave at the Oct 30th meeting. The final step in approving the sale of these properties is for Council to approve this Resolution.

Background

Earlier this summer, a private business inquired about purchasing these parcels, and the City did not otherwise have use for these parcels. The City deemed these parcels surplus at the Aug 2023 Council meeting, via Resolution 23-0805. The City also approved the rezoning of these properties from Planned Development to Light Industrial at the Sept 2023 Council meeting, with the understanding that any development on the property would still need to comply with the design standards of the International Business Park covenants.

Fiscal Impact

\$211,000 to the General Fund

Staff Recommendation

Staff recommends approval.

Agenda Item 23-1367 (Julie Emslie)

Resolution approving the sale of City owned surplus properties on Kinney Coulee Rd, consisting of parcel 17-10575-64 and 17-10575-63, to Sarah and Dylan Delagrave.

General Location

Ward 2. NE corner of the City, directly SE of the International Business Park and adjacent to the County landfill.

Background Information

Earlier this summer, a private business inquired about purchasing these parcels, and the City did not otherwise have use for these parcels. The City deemed these parcels surplus at the Aug 2023 Council meeting, via Resolution 23-0805. The City also approved the rezoning of these properties from Planned Development to Light Industrial at the Sept 2023 Council meeting, with the understanding that any development on the property would still need to comply with the design standards of the International Business Park covenants.

City staff followed City ordinance regarding the sale of surplus land, and these properties were publicly listed for sale via a Tribune advertisement and a For Sale sign on the property. The City received one official offer to purchase from Dylan & Sarah Delagrave, owners of Del's Service Center, which is attached to the corresponding legislation. The City Assessor provided an estimated value of the combined properties of \$180,000-211,000. The offer from Del's Service Center is for \$211,000, and they have confirmed their understanding of needing to comply with the design standards in the IBP covenants.

Recommendation of Other Boards and Commissions

The Board of Public Works approved the sale of these properties to Sarah & Dylan Delagrave at the Oct 30th meeting. The final step in approving the sale of these properties is for Council to approve this Resolution.

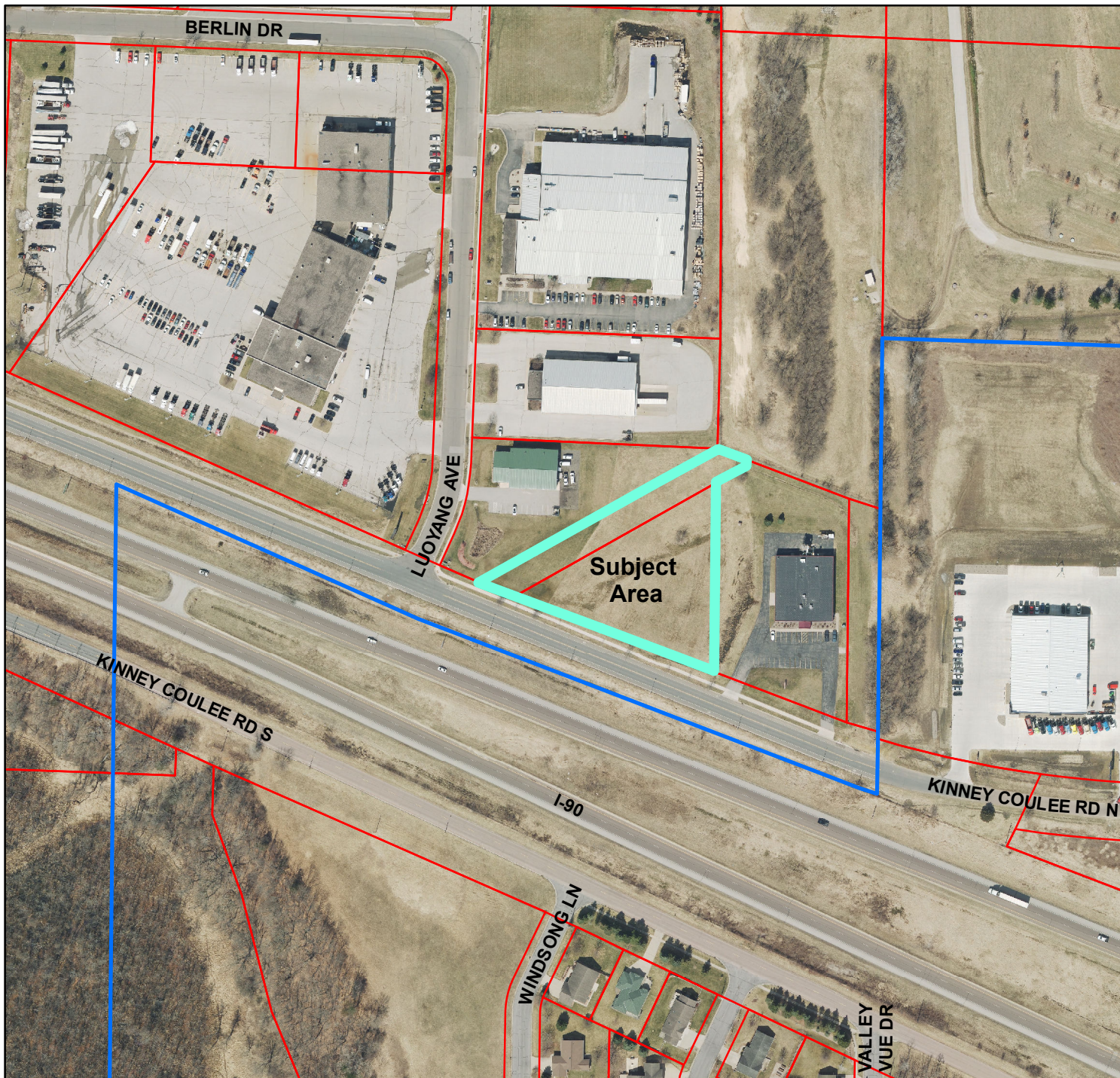
Consistency with Adopted Comprehensive Plan

Development in the industrial/business parks is encouraged in the Comprehensive Plan. These parcels are immediately adjacent to the International Business Park and development would be complementary to the planned use of this area.



















Staff Recommendation

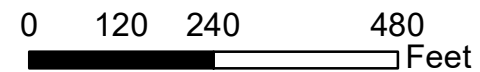
Staff recommends approval.

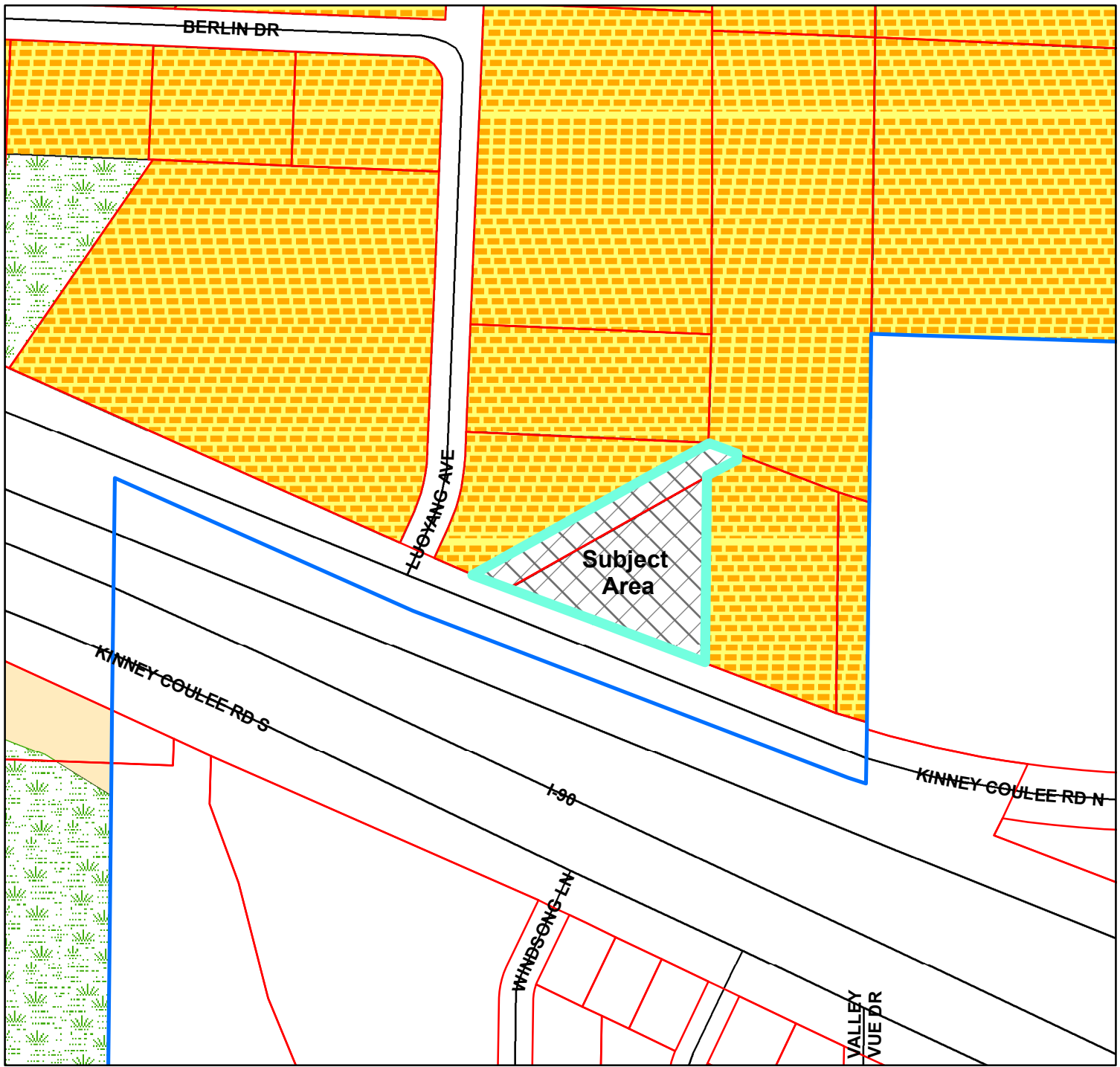
Routing F&P 12.7.23



BASIC ZONING DISTRICTS

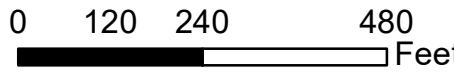
-  R1 - SINGLE FAMILY
-  R2 - RESIDENCE
-  WR - WASHBURN RES
-  R3 - SPECIAL RESIDENCE
-  R4 - LOW DENSITY MULTI
-  R5 - MULTIPLE DWELLING
-  R6 - SPECIAL MULTIPLE
-  PD- PLANNED DEVELOP
-  TND - TRAD NEIGH DEV.
-  C1 - LOCAL BUSINESS
-  C2 - COMMERCIAL
-  C3 - COMMUNITY BUSINESS
-  M1 - LIGHT INDUSTRIAL
-  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





BASIC ZONING DISTRICTS

- R1 - SINGLE FAMILY
- R2 - RESIDENCE
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- City Limits
- SUBJECT PROPERTY





City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-1372

Agenda Date: 12/7/2023

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 2024 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 2024 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

400 La Crosse Street
La Crosse, Wisconsin 54601
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LEGISLATION STAFF REPORT FOR COUNCIL

File ID Caption

Staff/Department Responsible for Legislation

Requestor of Legislation

Location, if applicable

Summary/Purpose

Background

Fiscal Impact

Staff Recommendation



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-1373

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution authorizing the Mayor to file for 2024 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 2024 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.



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LEGISLATION STAFF REPORT FOR COUNCIL

File ID Caption

Staff/Department Responsible for Legislation

Requestor of Legislation

Location, if applicable

Summary/Purpose

Background

Fiscal Impact

Staff Recommendation



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-1375

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution Approving American Rescue Plan Act (ARPA) Funding for the 5 Year Consolidated Plan.

WHEREAS, the City of La Crosse is an entitlement community that receives Community Development Block Grant (CDBG) funding through the U.S. Department of Housing and Urban Development; and

WHEREAS, the City is required to complete a 5 Year Consolidated Plan to assess affordable housing and community development needs through a planning process which requires data collection and assessment and community input to determine needs and prioritize goals, objectives, and strategies for use of the CDBG funds to further opportunity for low- to moderate-income residents of the City.

NOW, THEREFORE BE IT RESOLVED by the Common Council of the City of La Crosse to allocate \$50,000 of the ARPA funds to complete the Consolidated Plan from the following:

- \$50,000 of the ARPA funds previously allocated per resolution #21-1066.

BE IT FURTHER RESOLVED that Planning, Development and Assessment Department are authorized to effectuate this resolution.



CITY OF LA CROSSE

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LEGISLATION STAFF REPORT FOR COUNCIL

File ID Caption

Staff/Department Responsible for Legislation

Requestor of Legislation

Location, if applicable

Summary/Purpose

Background

Fiscal Impact

Staff Recommendation



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-1388

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution approving Sanitary Sewer Utility rate increases effective January 1, 2024.

RESOLUTION

WHEREAS, on September 12, 2019 Common Council approved Phase one of a three phase rate increase plan related to the Wastewater Treatment Plant upgrades (res 191269). Phase one rate increase was based on a draft Facility Plan and draft Rate Study; and

WHEREAS, the Sanitary Sewer Utility was directed to evaluate and adjust future Phase 2 and 3 rate increases as more detailed plans and refined cost estimates for the WWTP project became available; and

WHEREAS, a final Sanitary Sewer Facility Plan Study by Donahue and Associates was approved by City Council on 5/14/2020 (res 20-0509) and approved by the WDNR on 9/29/2020; and

WHEREAS, Trilogy Consulting LLC updated the Sanitary Sewer Utility Rate Study in October of 2020 based on the proposed final draft of the facility plan estimates, updated operating cost estimates, and use of the "Utility Basis" method which was approved by the City Council on 11/12/2020 (res 20-1493); and

WHEREAS, after the adoption of the sewer rates for 2020, the final facility plan for the WWTP upgrades came in at \$68 Million as compared to the original \$54.7 million included in the 2020 Rate Study; and

WHEREAS, since 2020 the Utility has had increased costs for parts and supplies required for ongoing system and plant operations and maintenance, additional staff needed as part of the WWTP upgrade, and an increase in preventative inspection and repair of aging infrastructure; and

WHEREAS, a rate increase is needed to cover future debt service as well as increased operation and maintenance expenses; and

WHEREAS, the Rate Study provides an analysis of rate increases needed in order to meet operation and maintenance, replacement, and debt service requirements, and to provide reasonable rates of return to the Utility and City from in-City customers, wholesale customers with contracts, and wholesale customers without contracts; and

WHEREAS, the Rate Study further evaluates the rate increases needed in order meet the Clean Water Fund (CWF) loan debt/expense/income ratios; and

WHEREAS, the Rate Study proposes a rate increase of \$21.20 per quarter (approximately \$5.30 per month) in 2024 for the average residential customer using 11,220 gallons or 1,500 cubic feet of water per quarter; and

WHEREAS, the Rate Study proposes future inflationary increases of 3.0 percent per year beginning in 2025 that will be reviewed annually to ensure these rates will maintain adequate debt coverage and reserve levels; and

WHEREAS, the high strength waste and wholesale customers have been informed of a possible rate increase and have adequate time to prepare and budget.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby accepts and approves the proposed sanitary sewer rate increases for in-City customers included in the "Sanitary Sewer Utility Rate Study Update Using a Utility-Basis Revenue Requirement Report Prepared by Trilogy consulting LLC dated October 2023".

BE IT FURTHER RESOLVED that the Common Council accepts and approves the proposed sanitary sewer rate increases for wholesale customers with current contracts included in the Rate Study.

BE IT FURTHER RESOLVED, that the Common Council approves charging wholesale customers without a current wastewater treatment contract a rate of return that is two percent higher than the rate of return charged to wholesale customers with a current wastewater treatment contract;

BE IT FURTHER RESOLVED, that the amended sewer rates to be charged to customers beginning on January 1, 2024,

BE IT FURTHER RESOLVED, that the Sanitary Sewer Utility is authorized to implement such charges effective starting January 1, 2024.

BE IT FURTHER RESOLVED, that the Board of Public Works, Director of Engineering & Public Works, and Utilities Finance & Compliance Manager are authorized to take any and all steps necessary to effectuate this resolution.



CITY OF LA CROSSE

400 La Crosse Street
La Crosse, Wisconsin 54601
(608) 789-CITY
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LEGISLATION STAFF REPORT FOR COUNCIL

File ID Caption

Staff/Department Responsible for Legislation

Requestor of Legislation

Location, if applicable

Summary/Purpose

Background

Fiscal Impact

Staff Recommendation

Sewer Rate Update

Using a Utility-Basis Revenue Requirement

Prepared for the

City of La Crosse

by Trilogy Consulting, LLC

October 2023



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INTRODUCTION

The City of La Crosse owns and operates a wastewater collection system, sewer interceptors and lift stations, and a Wastewater Treatment Plant (WWTP) that provides wastewater service to almost 16,000 customers within the City, including several high-strength industrial customers, treatment of hauled waste, and five municipal customers: the City of Onalaska, the Town of Campbell, the City of La Crescent, MN, the Town of Shelby Sanitary District No. 1, and the Town of Shelby Sanitary District No. 2. The City is required to treat for the following loadings at its wastewater treatment plant: organic pollutants (BOD), suspended solids (TSS), phosphorus (P), and ammonia (NH-3).

The Utility is nearing completion of major upgrades to the Wastewater Treatment Plant (WWTP) and has increased its program of sewer main replacement, lift station upgrades and rehabilitation, and equipment replacement.

In early 2019, the City hired Trilogy Consulting to conduct a formal Sanitary Sewer Rate Study. The study consisted of determining recommended user rates based on a cash needs revenue requirement and a detailed cost of service study that incorporated the capital improvements and anticipated changes in operation and maintenance expenses associated with the WWTP upgrades. A ten-year projection of user rate increases based on this cash needs methodology and cash flows was also prepared to develop a plan to complete all necessary capital improvement projects and meet all debt requirements while maintaining the financial health of the Utility. That study, based on the cash needs revenue requirement, is documented in a Draft Sewer Rate Study, dated June 2019.

The June 2019 Draft Sewer Rate Study recommended a significant rate increase to fund the utility's ongoing operating expenses and the projected \$64.3 million capital improvement program over the next five years, including \$54.7 million for WWTP upgrades. The rate increase was also recommended to maintain an adequate level of reserve funds available to cover ongoing equipment replacements, unexpected replacement and rehabilitation needs, or unexpected fluctuations in revenues or expenses.

The June 2019 Draft Sewer Rate Study recommended the La Crosse Common Council consider a plan to increase rates over a three-year period. The recommended rate increases were projected to increase the utility's annual user charge revenues by about \$987,000 in 2020, another \$1,104,000 in 2021, and another \$1,292,000 for 2022.

On September 18, 2019, the La Crosse Common Council approved the first phase of the rate increase described in the June 2019 Draft Sewer Rate Study and directed that the rate increase

be implemented starting January 1, 2020. The La Crosse Common Council also directed that additional rate increases be brought back to the Common Council for approval.

After the adoption of the sewer rates for 2020, the final facility plan for the WWTP upgrades was completed. The final facility plan estimated costs of \$68.0 million, including design engineering and construction management, with construction planned to begin in 2021 with final completion in 2023. In addition to the increased cost estimates for the WWTP, the Utility incurred substantial unplanned capital costs and repairs in 2019 and revised its capital improvement program for 2020 through 2025. Due to these increases in costs, the City retained Trilogy Consulting to prepare an updated sewer rate study in 2020 to re-evaluate the proposed rate increases for 2021 and future years.

As indicated above, the June 2019 Draft Sewer Rate Study was based upon a revenue requirement developed using a cash needs methodology. The updated 2020 Sanitary Sewer Rate Study was prepared using the utility basis method to establish the revenue requirement for the study. The utility basis method, used by the Wisconsin Public Service Commission to set water rates and sewer rates for regulated utilities, allows for recovery of depreciation expense and a return on net investment rate base instead of debt service and cash funded capital outlay. Most wastewater utilities use a cash-basis method, but some use the utility basis method, particularly those with wholesale customers. The advantages of the utility basis method include the stability in the amount and allocation of capital costs because the revenue requirements are based on all utility assets rather than current debt service and cash funded capital projects. Another advantage for utilities serving wholesale customers is the opportunity to generate a return on the investment in utility infrastructure. Finally, using a utility basis method can in some cases generate more revenues than a cash basis method depending on the age of the utility's infrastructure and the amount of annual debt service. Appendix B includes more information regarding the use of the utility basis and setting an appropriate rate of return.

La Crosse's contracts with its wholesale customers provide that user rates would be set based on the methodology (i.e., a cash-based methodology) used by John A. Mayer in his prior rate studies. However, La Crosse's contracts with all its wholesale customers (other than the City of La Crescent, MN) expired at the end of 2019. La Crosse re-negotiated its contracts with Onalaska and La Crescent and is in the process of re-negotiating the terms of its wholesale contracts the Towns of Campbell and Shelby. The 2020 Sewer Rate Update developed rates for wholesale customers with and without contracts. Rates for wholesale customers without contracts included a higher rate of return to the Utility for its investment in sewer system assets.

The 2020 Sewer Rate Update recommended no increase in sewer rates for 2021 in light of the COVID-19 pandemic, followed by rate increases designed to yield overall increases of 18.2 percent in revenues in 2022 and 2023.

Since 2020, the Utility has added new staff and continued to increase its program of system maintenance, rehabilitation, and replacement. In addition, the operation of the new WWTP facilities is expected to result in increases to some operation and maintenance expenses and decreases in other expenses. Operation and maintenance expenses have also increased due to supply chain issues and other factors that have caused significant increases in the costs of materials and supplies needed to operate, maintain, and repair the collection system and WWTP. Wastewater use by customer class has also fluctuated since 2020, impacting utility revenues. Therefore, the City retained Trilogy Consulting to update the sewer rate study, including revenue requirements, allocation of costs, and proposed rates.

STUDY METHODOLOGY

The study calculates proposed rates for 2024 and is generally organized into four sections:

1. An analysis of historical and forecast conditions including historical revenues, expenses, and usage statistics.
2. An analysis of forecast utility plant and depreciation expenses. This section of the study is intended to address the timing of additions and retirements of capital improvements, and the projection of depreciation expense.
3. Establishment of revenue requirement, allocation of costs and detailed rate calculations.
4. Cash flow forecasts with the proposed rates.

SECTION ONE -- HISTORICAL AND FORECAST CONDITIONS

A. HISTORICAL AND FORECAST CUSTOMER DEMANDS

The following tables show the analysis of historical trends in total wastewater treated at the wastewater treatment plant, as well as number of customers, customer volume of wastewater and estimated loadings (BOD, TSS, P, and NH-3) for retail domestic strength customers, wholesale customers, tank truck haulers, and surcharge loadings for high-strength waste.

Wastewater Treatment Plant Influent

The total volume of wastewater treated at the plant fluctuated between 2017 and 2022, peaking in 2019 with high flows in April through October. 'Billable' flow, or wastewater generated by customers, fluctuated between 2017 and 2020, increased in 2021 and 2022, and has been lower

in the first seven months of 2023. The remaining volume is clearwater infiltration and inflow (I/I), which averaged about 16.2 percent for 2017 through 2020 but was estimated at less than 5 percent in 2021 and 2022. Much of this is weather dependent.

Wastewater entering the plant is sampled daily for wastestrengths, so the total pounds of BOD, TSS, P, and NH-3 entering the plant per year can be estimated. Total pounds of these constituents have fluctuated from year to year over the last several years. Forecast influent flows and loadings for the study are the sum of forecast billable flows and loadings for each customer class, plus 17.2 percent I/I based on the average for 2017 through 2020.

Table 1 - Historical and Forecast WWTP Flows and Loadings

	2017	2018	2019	2020	2021	2022	2023	2024
WWTP Influent	CCF	CCF	CCF	CCF	CCF	CCF	CCF	CCF
Total Annual WWTP Influent	4,741,094	4,838,571	5,673,427	4,636,686	4,598,772	4,580,236	5,065,645	5,080,665
Total Billable Flow	4,060,156	4,064,191	4,119,028	4,086,596	4,428,326	4,474,309	4,196,089	4,208,531
Billable Flow as % of Inflow	85.6%	84.0%	72.6%	88.1%	96.3%	97.7%	82.8%	82.8%
Inflow/Infiltration	680,938	774,380	1,554,399	550,090	170,447	105,928	869,556	872,134
I/I as % of Influent	14.4%	16.0%	27.4%	11.9%	3.7%	2.3%	17.2%	17.2%
Maximum Flow per Day	23,316	22,366	25,695	17,914	20,352	20,270	22,418	22,485
Average Day Flow	12,989	13,256	15,544	12,703	12,599	12,549	13,878	13,920
Max Day/Average Day Ratio	1.79	1.69	1.65	1.41	1.62	1.62	1.62	1.62
BOD (mg/l)	320	320	280	243	296	252		
TSS (mg/l)	306	276	249	287	296	239		
P (mg/l)	6.30	6.51	5.68	6.67	6.89	6.10		
NH3 (mg/l)	39.0	44.3	38.6	43.8	40.8	36.6		
BOD (lbs)	9,480,870	9,679,616	9,921,970	7,038,674	8,505,854	7,190,524	10,405,303	10,432,485
TSS (lbs)	9,042,527	8,321,644	8,804,103	8,306,349	8,497,095	6,825,144	8,895,567	8,920,807
P (lbs)	186,492	196,743	201,193	192,972	197,672	174,369	200,345	200,889
NH3 (lbs)	1,155,145	1,337,940	1,367,539	1,268,933	1,172,617	1,045,962	1,087,752	1,090,859
Total Sales								
Volume Sold	4,060,156	4,064,191	4,119,028	4,086,596	4,428,326	4,474,309	4,196,089	4,208,531
Estimated BOD (lbs.)	10,051,340	10,080,857	10,074,113	9,937,093	10,906,449	11,013,134	10,405,303	10,432,485
Estimated TSS (lbs.)	8,883,117	9,281,857	9,222,129	8,975,001	9,358,978	9,459,982	8,895,567	8,920,807
Estimated Phos. (lbs.)	189,361	192,224	195,018	193,971	210,477	212,502	200,345	200,889
Estimated NH-3 (lbs.)	1,047,483	1,069,564	1,099,601	1,082,281	1,145,543	1,157,219	1,087,752	1,090,859

Domestic Wastewater

The total volume of domestic strength waste fluctuated between 2017 and 2020, increased in 2021 and 2022, and was down through the first seven months of 2023. Residential, multi-family, commercial, and public authority demand have fluctuated. Industrial demand increased between 2017 and 2021 and decreased in 2022 and the first seven months of 2023.

Billable domestic strength wastewater for 2024 is projected to be about the same as projected 2023 sales and about 6 percent lower than 2022 sales.

The estimated pounds of pollutant loadings for domestic strength waste are based on the domestic strength assumptions of 350 mg/l for BOD, 325 mg/l for TSS, 7 mg/l for phosphorus, and 40 mg/l for NH-3, which were revised in 2020.

Table 2 - Historical and Forecast Domestic Strength Sales

	2017	2018	2019	2020	2021	2022	2023	2024
	CCF	CCF	CCF	CCF	CCF	CCF	CCF	CCF
Customer Demand								
Residential Sewer Usage	812,662	795,136	777,255	840,496	837,861	932,574	932,574	932,574
Residential Customers	13,384	13,308	13,392	13,406	13,440	13,473	13,473	13,473
Usage / Customer	61	60	58	63	62	69	69	69
Multi-Family Sewer Usage	338,778	334,969	333,774	340,971	350,416	346,860	348,208	349,556
Multi-Family Customers	757	762	770	768	768	772	775	778
Usage / Customer	448	440	433	444	456	449	449	449
Commercial Sewer Usage	755,647	660,164	610,380	518,460	565,408	712,924	594,400	594,400
Commercial Customers	1,448	1,428	1,416	1,419	1,407	1,395	1,395	1,395
Usage / Customer	522	462	431	365	402	511	426	426
Industrial Sewer Usage	746,135	996,940	1,038,347	1,159,725	1,368,083	1,145,057	986,664	996,433
Industrial Customers	81	94	96	99	100	101	101	102
Usage / Customer	9,212	10,578	10,816	11,714	13,681	11,337	9,769	9,769
Public Authority Sewer Usage	303,826	182,076	227,152	193,025	193,918	245,141	242,491	243,816
Public Authority Customers	179	187	179	184	184	185	183	184
Usage / Customer	1,697	972	1,269	1,049	1,054	1,325	1,325	1,325
Onalaska	741,136	721,163	713,925	692,833	754,526	743,386	743,386	743,386
La Crescent	134,045	136,879	167,493	142,541	135,192	134,849	134,849	134,849
Campbell	155,179	163,159	171,163	118,297	147,869	140,146	140,146	140,146
Shelby SD#2	65,947	65,043	65,043	65,688	61,824	61,824	61,824	61,824
Strength								
Total Domestic Strength Usage (mg/l)	4,053,355	4,055,529	4,104,532	4,072,036	4,415,096	4,462,762	4,184,543	4,196,985
Estimated BOD (lbs.)	350	8,855,449	8,860,199	8,967,256	8,896,262	9,645,753	9,749,890	9,142,059
Estimated TSS (lbs.)	325	8,222,917	8,227,328	8,326,738	8,260,814	8,956,771	9,053,469	8,489,055
Estimated Phos. (lbs.)	7	177,109	177,204	179,345	177,925	192,915	194,998	182,841
Estimated NH-3 (lbs.)	40	1,012,051	1,012,594	1,024,829	1,016,716	1,102,372	1,114,273	1,044,807

Note: 2023 sales estimated based on January - July sales for retail customer classes and prior years' sales for wholesale customers.

Hauled Waste

The WWTP accepts three categories of hauled waste: holding tank waste, septic tank waste, and grease trap waste. Hauled waste is categorized into one of the three categories based on self-reporting or random samples of the actual waste strength. The threshold waste strengths of each category of hauled waste are shown in the table. As shown, the number of loads and gallons of waste of each category treated at the WWTP increased between 2017 and 2020 and decreased in 2021. Hauled waste is projected to remain at 2021 levels for purposes of setting sewer rates.

Category “B” Surcharge Loadings

The Utility has several high-strength industrial customers that discharge waste with higher than domestic strength loadings of some or all the treated constituents. Wastewater from these customers is routinely sampled and the total pounds of loadings in excess of what would be found in domestic strength waste is estimated from the samples. These customers are charged the normal domestic strength rate per hundred cubic feet (CCF) of volume, plus a surcharge per pound for loadings in excess of domestic strength waste.

As shown in the following table, surcharge loadings of TSS and NH-3 decreased since 2018 due to pretreatment by some of the high strength customers. Projections are generally set at the levels of 2021, based on discussions with Utility staff that those lower levels are expected to continue.

Table 3 - Historical and Forecast Hauled Waste and High-Strength Industrial Sales

		2017	2018	2019	2020	2021	2022	2023	2024
Tank Truck Haulers									
	Strength								
Holding Tank (Low Strength)	(mg/l)	3,842	4,067	8,984	9,273	7,835	5,354	5,354	5,354
No. Loads		977	1,073	1,592	1,617	1,631	1,631	1,631	1,631
Estimated BOD (lbs.)	600	14,388	15,233	33,649	34,729	29,342	20,051	20,051	20,051
Estimated TSS (lbs.)	1,800	43,164	45,700	100,947	104,187	88,027	60,154	60,154	60,154
Estimated Phos. (lbs.)	25	600	635	1,402	1,447	1,223	835	835	835
Estimated NH-3 (lbs.)	50	1,199	1,269	2,804	2,894	2,445	1,671	1,671	1,671
Septic Tank (Medium Strength)									
No. Loads		567	863	923	952	851	851	851	851
Estimated BOD (lbs.)	1,800	23,316	39,359	44,625	42,470	39,776	47,828	47,828	47,828
Estimated TSS (lbs.)	5,500	71,243	120,263	136,354	129,770	121,537	146,143	146,143	146,143
Estimated Phos. (lbs.)	60	777	1,312	1,488	1,416	1,326	1,594	1,594	1,594
Estimated NH-3 (lbs.)	100	1,295	2,187	2,479	2,359	2,210	2,657	2,657	2,657
Grease Trap (High Strength)									
No. Loads		320	384	501	479	535	535	535	535
Estimated BOD (lbs.)	7,500	41,397	51,094	72,126	70,582	86,836	90,622	90,622	90,622
Estimated TSS (lbs.)	15,000	82,795	102,187	144,252	141,164	173,672	181,244	181,244	181,244
Estimated Phos. (lbs.)	120	662	817	1,154	1,129	1,389	1,450	1,450	1,450
Estimated NH-3 (lbs.)	200	1,104	1,362	1,923	1,882	2,316	2,417	2,417	2,417
Category "B" Surcharge Loadings									
Estimated BOD (lbs.)		1,116,789	1,114,972	956,457	893,050	1,104,742	1,104,742	1,104,742	1,104,742
Estimated TSS (lbs.)		462,998	786,379	513,838	339,066	18,971	18,971	18,971	18,971
Estimated Phos. (lbs.)		10,213	12,256	11,629	12,054	13,624	13,624	13,624	13,624
Estimated NH-3 (lbs.)		31,833	52,151	67,565	58,430	36,201	36,201	36,201	36,201

B. FORECAST REVENUES AT PRESENT RATES

The table below shows the forecast 2024 revenues at current rates based on the forecast number of customers and volume of sewer usage. The current rates for each customer class are shown in the table.

Table 4 - Forecast 2024 User Charge Revenues at Present Rates

		Residential	Multi-Family	Commercial	Industrial	Public Authority	Total
City of La Crosse (Retail)							
<u>Sewer Usage Charges</u>							
Volume	CCF	932,574	349,556	594,400	996,433	243,816	3,116,779
Current Rates	\$/CCF	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	
Revenues		\$2,005,034	\$751,545	\$1,277,961	\$2,142,330	\$524,204	\$6,701,074
<u>Fixed Charges</u>							
Meter Size		13,473	778	1,395	102	184	15,932
5/8	\$15.00	8,709	164	297	3	5	9,178
3/4	\$15.00	4,618	213	552	13	51	5,447
1	\$24.00	143	308	343	30	31	855
1½	\$39.00	2	25	57	10	17	111
2	\$60.00	1	59	103	13	56	232
3	\$108.00	-	4	23	9	15	51
4	\$174.00	-	4	18	14	9	45
6	\$342.00	-	1	2	6	-	9
8	\$543.00	-	-	-	4	-	4
10	\$813.00	-	-	-	-	-	-
12	\$1,080.00	-	-	-	-	-	-
Revenues		\$813,900	\$76,128	\$142,680	\$39,048	\$35,172	\$1,106,928
<u>Unmetered</u>							
Swr-Flat	\$51.55	-	-	2	1	1	4
Wells	\$51.55	27	-	1	1	3	32
French Is.	\$51.55	-	-	2	-	3	5
Revenues		\$5,567	\$0	\$1,031	\$206	\$1,443	\$8,248
<u>Wholesale</u>							
			Onalaska	La Crescent	Campbell	Shelby SD#2	Total
Volume	MG		556.053	100.867	104.829	46.244	807.994
Rate	\$/ MG		\$3,315	\$3,358	\$3,698	\$3,698	
Revenues	\$		\$1,843,316	\$338,713	\$387,659	\$171,012	\$2,740,699
<u>Hauled Waste</u>							
				Holding Tank Waste	Septic Tank Waste	Grease Trap Waste	Total
Volume	1,000 gallons			4,005	3,184	1,448	8,637
Rate	\$/ 1,000 gallons			\$13.82	\$32.82	\$82.22	
No. of Loads	Loads			1,631	851	535	3,017
Rate	\$/ load			\$15.20	\$15.20	\$15.20	
Revenues	\$			\$80,136	\$117,438	\$127,181	\$324,754
<u>Category "B" Surcharges</u>							
			BOD	TSS	Phosphorus	NH-3	Total
Excess Loadings	Pounds		1,104,742	18,971	13,624	36,201	1,173,538
Rate	\$/ Pound		\$0.237	\$0.289	\$6.755	\$0.313	
Revenues	\$		\$261,824	\$5,483	\$92,030	\$11,331	\$370,668
							Total \$11,252,371

C. HISTORICAL AND FORECAST OPERATION AND MAINTENANCE EXPENSES

The following table shows the actual operation and maintenance expenses by category for 2017 through 2022, the three-year average for 2020 through 2022, and the projected 2023 and 2024 expenses.

The Utility adopted a new chart of accounts in 2020. The purpose of the new chart of accounts is to account for expenses by utility function. Expenses are now grouped by administrative and general, intergovernmental charges for service, pretreatment, solids disposal, laboratory expenses, collector and interceptor main expenses, lift station expenses, customer accounts, and wastewater treatment plant facility operations expenses. Within the collector and interceptor main and lift station categories, expenses are recorded separately for collector mains and collector system lift stations versus interceptor mains and interceptor lift stations.

Operation and maintenance expenses for 2020 through 2022 averaged about \$6.1 million. Expenses for 2023 are projected to be almost \$8.5 million but are projected to decrease to \$7.5 million for 2024. Notable changes to expenses for 2023 and 2024 include the following:

- Salaries – The City completed a salary study in 2022 and has increased salaries for some positions because of the findings of that study. Salaries for Wastewater employees increased by 2.5 percent in July 2023 and will increase another 3.0 percent on January 1, 2024, and another 2.5 percent increase in July 2024 for performance reviews. For 2023 the City reorganized the Public Works Department to oversee utilities and added a Deputy Director of Public Works & Utilities and replaced the Utilities Manager position with a Utilities Finance and Compliance Manager position. The Utility pays a portion of the salaries of the Direct and Deputy Directors of Public Works & Utilities. In 2023, the Utility also added an additional Equipment Operator and a Wastewater Mechanic II. In addition, the Utility had multiple vacant positions that were unfilled or partially filled in prior years that were filled in 2023. The 2024 budget includes three new positions – a clerk at the WWTP, another accountant, and a GIS specialist.
- Consulting services – This budget category includes outside engineering services, rate studies, and legal expenses. The Utility anticipates that these expenses will be higher than in past years to cover engineering studies such as a comprehensive sanitary sewer system plan, emerging contaminants, annual review of the sewer rates, and ongoing legal expenses related to negotiation of new wholesale contracts.
- Training – The Utility is increasing its training program for employees.
- Memberships and subscriptions – The Utility subscribed to Office 365. This budget category covers the subscription charges for each user.

- Repair and Maintenance – Radio and Tower Lease – The Utility has a new contract for its radio system.
- Biosolids disposal – The Utility has been spending over \$1.0 million per year on hauling and disposal of biosolids. With the upgrades to the WWTP, the Utility will be able to reduce the amount of biosolids liquids to nearly zero, substantially reducing costs for disposal. The current agreement for solids disposal expires July 2024. Disposal costs for 2024 were estimated to be \$500,000, or less than half of prior years’ expenses.
- Laboratory expenses – The new chart of accounts includes new accounts to track salaries for laboratory personnel. The Utility has increased its sampling efforts and plans to continue increased sampling.
- Sewer main inspection and repairs – The Utility’s sewer mains are aging and require an increased program of inspection, repair, and replacement. The 2023 budget reflects increased expenses for inspection, contracted repairs, contracted flatwork, casting, grates, concrete, and other supplies and expenses related to sewer repairs. The Utility intends to continue this increased program of inspection and repairs in future years.
- Lift station natural gas and electricity – Costs are expected to increase by 3.0 percent next year for natural gas and 6.0 percent for electricity.
- Lift station rehabilitation and repairs – The Utility’s 26 sanitary sewer lift stations are aging and in need of maintenance and repairs. The Utility has budgeted for a higher level of repairs to buildings, grounds, and equipment for 2023 and plans to continue an increased program of maintenance.
- WWTP electricity – With the upgrades to the WWTP including a new biogas generator, the Utility will be able to produce a substantial share of the electricity needed to operate the WWTP. The biogas generator is expected to begin operation on January 1, 2024. Electricity purchases for the WWTP were estimated to decrease from \$650,000 budgeted for 2023 to \$200,000 for 2024.
- WWTP water – The WWTP is using significantly more water in 2023 as part of the construction process. Water usage is expected to decrease to normal levels in 2024.
- WWTP natural gas – Natural gas costs are expected to increase due to an increase in natural gas purchases for the biogas generator.
- WWTP sewer – With the increase in water usage in the WWTP in 2023, sewer expenses have increased as well. These expenses are expected to decrease in 2024.
- WWTP chemicals – The Utility’s expenses for chemicals have increased due to lower limits for Phosphorus and increased chemical purchases to treat wastewater to comply with the lower limits.

- WWTP repair and maintenance of biogas energy generation equipment – This is a new budget account for repair and maintenance of the new biogas generator. The estimated annual expenses are from the WWTP facility plan.

Table 5 - Historical and Forecast Operation and Maintenance Expenses

New Object	Project No.	Account Description	2017	2018	2019	2020	2021	2022	3-Year Average	2023	2024
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
510000		Regular Salaries	889,393	196,233	275,127	278,492	304,739	230,798	271,343	279,490	331,035
510000		Reg Salaries - COVID				51,078	1,862	0	17,647	0	0
510000	W8100	Reg Salaries - Other City Depts	175,971	206,123	89,849	10,383	10,192	11,466	10,681	12,000	12,605
510000	W8200	Reg Salaries - Training	11,240	16,472	14,578	10,743	27,277	26,703	21,574	15,000	15,000
510001		Payout of Vacation and Sick Accruals				0	14,282	3,280	5,854	0	4,000
510005		Limited Term EE Salaries - Collector				9,565	0	0	3,188	0	0
510005	W8200	Part-Time Labor - Training				2,958	0	1,130	1,362	0	1,455
510006	W8100	Overtime Wages	18,738	236	232	253	520	216	330	0	0
510006	W8200	Overtime Wages - Training	2,997	1,480	5,056	46	368	216	210	50	279
510006	W9800	Overtime Wages - Other City Depts	203	89	98	0	0	0	0	0	0
510025		Compensated Absences					(6,172)	0	(3,086)	0	0
510030		Cell Phone Reimbursement				141	536	681	453	550	0
511005		Health Insurance ⁽¹⁾	565,238	528,468	491,077	450,041	316,009	319,977	362,009	347,490	392,200
511010		Worker Compensation Insur	54,153	61,659	59,982	59,448	44,072	45,428	49,649	41,965	39,336
511015		Life Insurance	4,485	4,295	9,606	5,152	5,596	4,298	5,015	9,680	5,500
511020		Social Security Taxes	88,784	89,591	93,589	87,528	89,211	95,492	90,744	97,822	132,320
511025		Retirement Benefits	88,548	80,927	87,180	81,313	79,896	66,376	75,861	78,257	117,810
511065		Employee Recognition									1,000
520006		Regulatory / Permit Fees	43,508	41,702	41,201	40,239	45,499	40,785	42,174	50,000	50,500
520010		Audit & Accounting Services	2,500	2,500	2,500	2,637	2,742	2,662	2,680	3,000	3,300
520050		Consulting Services ⁽²⁾	21,816	26,273	210,408	131,375	33,743	27,004	64,041	250,000	200,000
520055		Recruitment	0	708	637	685	1,184	1,237	1,035	1,000	1,200
520100		Contract Svcs. - Laundering	1,869	1,093	1,745	1,697	1,156	889	1,247	1,700	1,700
520110		Fleet Lease Admin. Fees				662	6,346	16,783	7,930	18,000	7,850
520134	W8100	Other City Dept Svcs.	247,655	242,920	266,715	195,344	240,771	249,031	228,382	254,964	237,500
520134	W9030	Cust. Records and Collection				24,742	21,222	21,272	22,412	30,000	30,000
521005		Lodging, transportation, and meals	2,847	4,551	4,426	3,295	0	638	1,311	3,500	3,000
521006		Fees for training and conferences					14,017	10,369	12,193	15,000	25,000
521101		Telephone and cell phone expenses	4,253	7,366	13,170	11,112	16,666	20,101	15,960	20,000	22,000
530200		Property Insurance	57,481	56,042	56,118	62,777	78,863	95,627	79,089	100,985	100,540
530250		Liability Insurance	26,312	23,980	25,534	24,443	26,581	31,687	27,570	39,401	40,101
532000		Office Supplies	2,145	2,035	1,934	1,743	4,296	2,782	2,940	4,000	4,040
532010		Operating Supplies	60,032	61,167	37,411	47,856	49,502	48,267	48,542	60,000	65,000
532010		COVID - Operating Supplies				5,748	0	0	1,916	0	0
532055		Gasoline	12,770	13,298	15,897	11,727	13,043	11,901	12,223	15,000	16,100
532056		Diesel Fuel	24,599	17,046	32,892	20,839	20,557	16,769	19,388	30,000	26,450
532060		Postage and Freight	768	872	1,286	1,002	851	1,257	1,037	1,500	1,581
532065		Printing of Internal Forms									500
532075		Memberships and subscriptions					351	2,663	1,507	20,000	32,135
532085		Safety Equipment	1,552	2,794	9,290	12,083	12,986	5,995	10,355	10,000	20,000
533010		Computer Equip					6,159	13,985	10,072	22,000	20,000
533030		Mjr Tools and Equip Under \$10,000						13,699	13,699	20,000	50,000
533035		Small Tools	2,564	1,543	4,379	0	980	6,978	2,653	5,000	5,050
540100		R&M - Equip - Flushing Trucks and Portable				37,898	84,454	94,126	72,159	80,000	90,000
540100		R&M - Equip / Mach - COVID				77	0	0	26	0	0
540150		R&M - Radio and Tower Lease	1,157	788	867	1,127	950	902	993	20,000	16,500
540250		R&M - Vehicle	24,088	22,247	30,512	27,250	41,583	24,474	31,102	25,000	25,000
550000		Miscellaneous	8,507	6,919	3,738	4,708	8,674	33,479	15,620	10,000	10,100
550250		Credit Card Fees				38	0	0	13	0	0
563100		Vehicle Fleet Lease Interest				369	5,811	9,638	5,273	9,734	10,500
563200		Utility Office Rent				0	6,480	6,480	4,320	6,480	6,480
563250		Rental Equipment	0	1,220	1,762	0	0	16,911	5,637	1,000	1,010
580300		Equipment and Machinery				11,843	0	0	3,948	0	0
SUBTOTAL GENERAL AND ADMINISTRATIVE			2,446,172	1,722,633	1,888,797	1,730,456	1,633,856	1,634,450	1,682,282	2,009,568	2,175,677

City of La Crosse
2023 Sewer Rate Update - Utility Basis

New Object	Project No.	Account Description	2017	2018	2019	2020	2021	2022	3-Year Average	2023	2024
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
520135	W4751	Intergovt Charges for Service - Onalaska	107,106	114,214	111,543	78,400	85,408	9,944	57,917	10,000	10,100
520135	W4752	Intergovt Charges for Service - Shelby				0	7,238	0	13,402	18,101	18,282
520135	W4753	Intergovt Charges for Service - Campbell					77,280	86,496	81,888	110,000	111,100
521105	W4752	Sewer	6,198	6,260	7,398	11,253	7,238	14,476	10,989	0	0
SUBTOTAL INTERGOVERNMENTAL CHARGES FOR SERVICE			113,304	120,474	118,941	89,653	177,164	110,916	164,196	138,101	139,482
510000		Reg Salaries - Industrial PreTrmnt	3,912	56,132	57,350	55,812	59,553	50,770	55,378	64,000	67,750
510006		Overtime Wages - Industrial PreTrmnt	41	1,234	182	112	451	845	469	1,500	1,088
532010	W800	Pretreatment Supplies	328	100	255	1,005	2,779	1,820	1,868	2,500	2,525
SUBTOTAL INDUSTRIAL PRE-TREATMENT			4,282	57,467	57,787	56,928	62,783	53,434	57,715	68,000	71,363
510000		Reg Salaries - Solids Disposal	0	2,436	46,372	3,479	0	0	1,160	0	0
510006		Overtime Wages - Solids Disposal	205	639	10,846	448	0	0	149	0	0
520045		Sample Tests Sludge	4,158	11,147	9,252	394	0	0	131	0	0
521132		Biosolids dispossal	841,630	682,428	1,020,155	1,259,610	1,269,896	1,052,534	1,194,013	1,000,000	500,000
521132		Grit Disposal	9,302	18,308	11,119	7,112	19,021	7,451	11,195	15,000	15,150
521132		Screenings Disposal				1,752	5,445	6,906	4,701	10,000	10,100
SUBTOTAL SOLIDS DISPOSAL			855,295	714,958	1,097,743	1,272,794	1,294,362	1,066,892	1,211,349	1,025,000	525,250
510000		Salaries and wages				0	0	56,700	18,900	129,500	133,890
510006		Overtime wages				0	0	1,657	552	4,000	2,134
520045	W8000	Sample Tests Pretreat	12,683	8,470	8,831	5,126	6,030	5,365	5,507	10,000	10,100
520045	W8010	Sample Tests Plant Water	20,144	20,367	22,887	22,153	18,791	25,880	22,275	35,000	35,350
520045	W8020	Testing / Sampling Svcs. - Trucked Waste				2,227	2,080	988	1,765	3,000	3,030
520045	W8150	Testing / Sampling Svcs. - Biosolids Disposal				4,965	3,220	2,677	3,621	10,000	10,100
532091	W8010	Lab Supplies - WWTP	0	0	28,272	29,392	25,374	41,554	32,107	35,000	35,350
SUBTOTAL LABORATORY EXPENSES			32,827	28,836	59,990	63,864	55,496	134,820	84,727	226,500	229,954
510000	W3160	Reg Salaries - Sanitary Collection	17,793	190,371	155,725	143,018	167,960	138,158	149,712	205,000	177,897
510000	W3430	Reg Salaries - Sanitary Interceptor				10,765	20,888	13,100	14,917	24,000	16,868
510005	W3160	Part-Time Labor - Sanitary Collection					2,684	5,987	4,335	10,000	7,709
510006	W3160	Overtime Wages - Sanitary Collection	488	9,117	22,757	1,556	5,164	4,302	3,674	7,000	5,540
510006	W3430	Overtime Wages - Sanitary Interceptor				117	814	408	446	1,500	526
520100	W3160	Contract Svcs. - Cleaning				123,566	38,819	59,631	74,005	62,280	62,902
520100	W3430	Contract Svcs. - Cleaning				22,332	2,060	3,131	9,174	7,720	7,798
520106	W3160	Contract Svcs. - Tv Inspect	26,594	18,507	50,099	10,515	9,986	7,256	9,252	40,474	40,879
520106	W3430	Contract Svcs. - Tv Inspect				1,856	2,620	2,058	2,178	9,526	9,621
520107	W3160	Contracted Sewer Repair	64,044	85,004	341,506	64,015	57,980	7,613	43,203	54,754	55,302
520107	W3430	Contracted Sewer Repair				55,379	453,935	94,871	201,395	255,246	257,798
520108	W3160	Contracted Flatwork	0	0	54,629	14,069	7,805	0	7,292	15,000	15,150
520108	W3430	Contracted Flatwork				4,132	18,951	0	7,694	15,000	15,150
532041	W3160	Castings, Grates, Covers for MH	31,254	39,810	51,074	31,075	29,265	38,784	33,041	55,427	55,981
532041	W3430	Castings, Grates, Covers for MH				3,841	9,755	12,466	8,687	14,573	14,719
532042	W3160	Concrete Supplies	17,766	24,581	2,268	11,662	11,143	3,928	8,911	16,128	16,289
532042	W3430	Concrete Supplies				1,441	3,714	1,263	2,140	3,872	3,911
540300	W3430	Repair/Maint - Infrastructure				708	9,112	3,842	4,554	13,682	13,818
540300	W3430	Repair/Maint - Infrastructure	12,042	9,790	24,547	88	4,987	1,235	2,103	6,318	6,382
SUBTOTAL COLLECTOR AND INTERCEPTOR			169,981	377,179	702,605	500,134	857,643	398,032	586,715	817,500	784,240

City of La Crosse
2023 Sewer Rate Update - Utility Basis

New Object	Project No.	Account Description								Test Year	
			2017	2018	2019	2020	2021	2022	3-Year Average	2023	2024
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
510000	W3160	Reg Salaries - Sanitary Lift Sta	82,111	71,145	110,296	54,844	56,854	57,026	56,241	65,000	73,450
510000	W3430	Reg Salaries - Sanitary Lift Sta				69,801	43,602	86,764	66,722	65,000	75,000
510005	W3160	Part-Time Labor - Sanitary Lift Stations - Collection						1,602	1,602	1,000	2,063
510006	W3160	Overtime Wages - Sanitary Lift Sta				2,616	4,157	1,749	2,841	5,000	3,200
510006	W3430	Overtime Wages - Sanitary Lift Sta				3,330	4,774	2,654	3,586	5,000	4,000
521102	W3160	Electricity - Collector				15,185	14,745	15,484	15,138	17,000	18,020
521102	W3430	Electricity - Interceptor				66,208	67,234	77,202	70,215	73,000	77,380
521104	W3160	Water					475	1,315	895	1,600	1,616
521104	W3430	Water					1,008	1,979	1,493	2,000	2,020
521104	W3160	Natural Gas				2,241	3,356	4,101	3,233	4,200	4,326
521104	W3430	Natural Gas				3,284	3,884	5,017	4,062	5,050	5,202
521105	W3160	Sewer					150	674	412	1,000	1,400
521105	W3430	Sewer					638	880	759	1,000	1,400
521106	W3160	Storm Water					46	129	88	155	157
521106	W3430	Storm Water					54	145	100	155	157
540000	W3160	R&M Buildings - Collection				251	384	107	247	3,500	3,535
540000	W3430	R&M Buildings - Interceptors				409	15,294	12,879	9,528	25,000	25,250
540050	W3160	R&M Grounds - Collection				2,327	3,109	15,827	7,088	10,000	10,100
540050	W3430	R&M Grounds - Interceptors				2,229	4,847	8,630	5,235	7,000	7,070
540100	W3160	R&M Equip/Mach				563	18,648	19,639	12,950	25,000	25,250
540100	W3430	R&M Equip/Mach				6,729	32,628	83,122	40,826	60,000	60,600
SUBTOTAL LIFT STATIONS			82,111	71,145	110,296	230,016	275,887	396,925	303,260	376,660	401,195
510000	W6631	Salaries and wages				69,381	61,753	69,887	67,007	73,381	75,000
510000	W9030	Salaries and wages				0	46,359	54,822	33,727	66,000	69,670
510006	W6631	Overtime Wages				9	38	30	26	50	40
510006	W9030	Overtime Wages				0	706	1,228	645	1,500	1,580
520075	W9030	Temporary Labor Services				0	3,832	0	1,277	0	0
520134	W6631	Metering Expenses	193,074	277,638	294,146	264,151	265,072	260,208	263,144	275,000	277,750
550150		Bad Debt Expense	2,831	73	504	175	0	281	152	2,000	2,020
SUBTOTAL CUSTOMER ACCOUNTS			195,904	277,711	294,650	333,717	377,760	386,456	365,978	417,931	426,060
510000	W8010	Reg Salaries - Oper & Mtce	90,168	602,880	574,139	599,429	567,562	361,498	509,497	640,000	465,476
510005	W8010	Part-Time Labor - Wastewater Treatment Operations				0	689	10,164	3,618	0	13,088
510006	W8010	Overtime Wages - Oper & Mtce	1,639	18,905	18,556	17,182	11,362	11,966	13,503	21,000	15,408
510030		Cell Phone Reimbursement				152	0	0	51	2,000	
521102		Electricity	498,698	555,066	571,726	457,619	473,286	527,751	486,219	650,000	200,000
521103		Water	65,558	32,376	38,449	41,315	42,363	72,622	52,100	90,000	45,000
521104		Natural Gas	31,661	41,970	38,662	27,905	42,200	53,273	41,126	325,000	334,750
521105		Sewer	128,707	50,703	63,971	64,590	66,125	156,394	95,703	200,000	70,000
521106		Storm Sewer Fee Payments	8,837	8,029	4,235	1,247	1,147	984	1,126	1,300	1,313
532090		Chemical Supplies - Ferric Chloride	143,695	171,870	181,237	159,795	94,201	115,202	123,066	700,000	707,000
532090		Chemical Supplies - Polymer				23,083	77,952	76,211	59,082	350,000	353,500
532090		Chemical Supplies - Misc				0	0	0	0	30,000	30,300
540000		R&M Buildings	29,685	15,340	12,079	15,892	19,672	26,347	20,637	25,000	25,250
540050		R&M Grounds	6,443	9,130	13,064	14,795	3,711	13,358	10,621	15,000	15,150
540100		R&M Equip/Mach	240,118	313,232	240,289	253,244	266,796	226,641	248,894	357,000	360,570
540100	W8030	R&M Equip/Mach - Energy Gen. Equip.						0			110,000
510030		Cell Phone Reimbursement				18	0	0	6	0	
SUBTOTAL FACILITY OPERATIONS			1,245,211	1,819,502	1,756,407	1,676,266	1,667,066	1,652,411	1,665,248	3,406,300	2,746,805
Miscellaneous			12,196	9,588	13,422						
TOTAL OPERATION & MAINTENANCE			5,157,283	5,199,493	6,100,640	5,953,830	6,402,016	5,834,336	6,121,469	8,485,561	7,500,026

SECTION TWO -- FORECAST UTILITY PLANT AND DEPRECIATION EXPENSE

The Utility maintains a detailed list of assets as of end of year 2018 that was categorized by detailed utility function for the 2019 Sewer Rate Study, as shown in Table 6 below. The Utility's Capital Improvement Program for 2019 through 2023 included a total of almost \$80.0 million of improvements, including \$13.7 million of routine main replacements, lift station improvements, WWTP improvements, and other equipment, and the estimated \$66.3 million in utility financed major WWTP improvements constructed in 2021 through 2023 (\$68.1 million total project budget, less \$1,750,000 of principal forgiveness). The Utility did not update the detailed list of assets by utility function as the WWTP project is still in process and the Utility is in the process of developing an asset management system to maintain information on the location, age, and value of each of its assets.

The assets by category as of year-end 2018 and the planned improvements for 2019 through 2023 were used to develop forecast depreciation expense after the WWTP project is completed, as well as the estimated total value of utility financed plant by utility function. The proportionate share of utility plant by function is used to allocate depreciation expense and return on investment by utility function, as described in Section Three of this report. It should be noted that the actual cash outlay for capital projects during this period is expected to total \$82.5 million including approximately \$2.6 million of carryover from prior years' sewer main and lift station projects.

Based on this increase in utility plant, annual depreciation expense is forecast to increase from \$1.2 million in 2022 to over \$3.6 million in 2024 following the completion of the WWTP improvements. The 2024 depreciation expense on existing assets factors in that some existing assets will be fully depreciated by 2024.

Projected utility plant and depreciation are shown in the following figure and tables. It should be noted that these figures are estimates based on the Utility's capital improvement program and the facility plan for the WWTP. The amount of WWTP costs included each year are based on the projected start and completion dates for the project. Costs for construction management are included in WWTP Non-Specific. Actual amounts capitalized each year, and the final classification of assets may vary from the figures shown.

Table 6 - Existing and Projected Utility Plant

	Balance 12/31/2018	Balance 12/31/2019	Projected Balance 12/31/2020	Projected Balance 12/31/2021	Projected Balance 12/31/2022	Projected Balance 12/31/2023	Change: 2018-2023	% Change
Wastewater Treatment Facility								
Prelim.- Raw Sewage Pumping	\$880,640	\$890,991	\$890,991	\$890,991	\$890,991	\$890,991	\$10,351	1%
Prelim.- Bar Screening / Communiton	\$1,030,279	\$1,030,279	\$1,030,279	\$1,030,279	\$1,030,279	\$1,030,279	\$0	0%
Prelim.- Grit Removal	\$700,526	\$700,526	\$736,526	\$736,526	\$736,526	\$736,526	\$36,000	5%
Prelim.- Septage Receiving	\$0	\$0	\$0	\$341,811	\$1,344,499	\$2,106,143	\$2,106,143	
Primary Treatment	\$713,874	\$713,874	\$713,874	\$713,874	\$713,874	\$713,874	\$0	0%
Primary Clarifier	\$1,906,132	\$1,906,132	\$1,906,132	\$1,913,882	\$1,936,620	\$1,953,891	\$47,759	3%
Secondary - Activated Sludge	\$1,657,019	\$1,657,019	\$1,657,019	\$2,322,427	\$4,274,372	\$5,757,074	\$4,100,055	247%
Secondary - Phosphorus	\$1,925,461	\$1,925,461	\$1,925,461	\$2,901,308	\$5,763,913	\$7,938,354	\$6,012,893	312%
Secondary - NH ₃ -N	\$24,023	\$24,023	\$24,023	\$24,023	\$24,023	\$24,023	\$0	0%
Secondary - Final Clarifier	\$223,995	\$223,995	\$223,995	\$223,995	\$223,995	\$223,995	\$0	0%
Biosolids Trmnt & Disposal	\$9,561,493	\$10,496,525	\$10,496,525	\$15,875,209	\$31,653,337	\$43,638,439	\$34,076,945	356%
Disinfection	\$1,121,728	\$1,121,728	\$1,121,728	\$1,121,728	\$1,121,728	\$1,121,728	\$0	0%
Plant Site Piping & Pumps	\$1,058,128	\$1,070,138	\$1,070,138	\$1,070,138	\$1,070,138	\$1,070,138	\$12,010	1%
Laboratory & Monitoring	\$65,372	\$65,372	\$76,372	\$76,372	\$76,372	\$76,372	\$11,000	17%
Flow Monitoring Eqmt.	\$40,134	\$61,196	\$61,196	\$61,196	\$61,196	\$61,196	\$21,062	52%
Safety Equipment	\$7,094	\$7,094	\$7,094	\$7,094	\$7,094	\$7,094	\$0	0%
Electrical	\$852,640	\$861,194	\$876,194	\$3,097,818	\$9,614,851	\$14,565,205	\$13,712,565	1608%
WWTP Non-Specific	\$1,448,942	\$1,448,942	\$1,448,942	\$3,708,499	\$6,300,289	\$8,561,323	\$7,112,382	491%
Subtotal Wastewater Treatment Facility	\$23,217,480	\$24,204,489	\$24,266,489	\$36,117,171	\$66,844,096	\$90,476,644	\$67,259,164	290%
Conveyance System								
Interceptor Mains	\$6,948,461	\$7,195,961	\$7,245,961	\$8,132,961	\$8,484,961	\$8,484,961	\$1,536,500	22%
Interceptor Lift Stations	\$2,415,554	\$2,420,581	\$3,225,081	\$3,225,081	\$3,225,081	\$3,525,081	\$1,109,527	46%
Collection Mains / Other Eqmt.	\$15,813,586	\$16,762,872	\$18,255,181	\$19,197,181	\$20,447,181	\$22,407,781	\$6,594,195	42%
Collection Lift Stations (All)	\$754,303	\$760,194	\$760,194	\$1,138,194	\$3,138,194	\$3,138,194	\$2,383,891	316%
Other Conveyance System - Non Specific	\$1,179,989	\$1,179,989	\$1,364,989	\$1,364,989	\$1,734,989	\$1,734,989	\$555,000	47%
Subtotal Conveyance System	\$27,111,893	\$28,319,597	\$30,851,406	\$33,058,406	\$37,030,406	\$39,291,006	\$12,179,113	45%
General Plant Equipment								
Office Furn. & Eqmt.- EDP	\$54,489	\$54,489	\$54,489	\$54,489	\$54,489	\$54,489	\$0	0%
Transport. Eqmt.	\$1,937,288	\$2,052,254	\$2,342,254	\$2,358,254	\$2,358,254	\$2,405,754	\$468,466	24%
Communications Eqmt.	\$5,699	\$5,699	\$5,699	\$5,699	\$5,699	\$5,699	\$0	0%
Tools, Shop & Misc.	\$64,261	\$64,261	\$64,261	\$64,261	\$64,261	\$64,261	\$0	0%
Other Genrl. Eqmt.	\$102,912	\$151,811	\$151,811	\$151,811	\$151,811	\$151,811	\$48,899	48%
Subtotal General Plant Equipment	\$2,164,649	\$2,328,513	\$2,618,513	\$2,634,513	\$2,634,513	\$2,682,013	\$517,365	24%
Total Utility Plant	\$52,494,022	\$54,852,599	\$57,736,408	\$71,810,090	\$106,509,015	\$132,449,663	\$79,955,641	152%

Figure 1 - Existing and Projected Utility Plant, 2019-2023

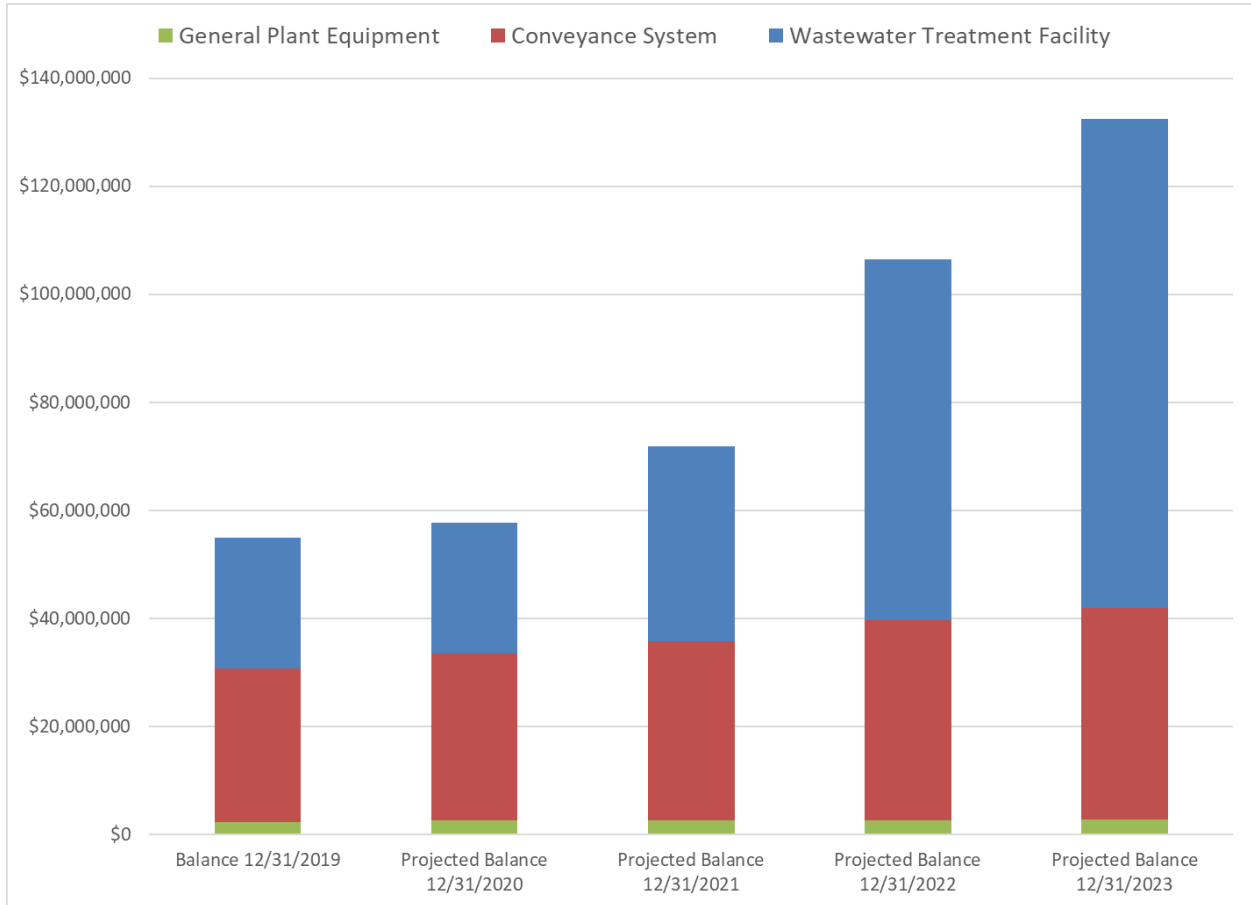


Table 7 - Projected Depreciation Expense, 2024

Acct No.	Account Description	2024 Forecast					2024	
		Depr on Existing Assets	Depreciation on 2020 Additions	Depreciation on 2021 Additions	Depreciation on 2022 Additions	Depreciation on 2023 Additions	Total Projected Depreciation	Percent Increase
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
WASTEWATER TREATMENT FACILITY:								
1.1	Prelim.- Raw Sewage Pumping	18,719	0	0	0	0	18,719	0%
1.2	Prelim.- Bar Screening / Communion	25,000	0	0	0	0	25,000	0%
1.3	Prelim.- Grit Removal	10,659	1,200	0	0	0	11,859	11%
1.4	Prelim.- Septage Receiving	0	0	6,836	20,054	15,233	42,123	-
2	Primary Treatment	750	0	0	0	0	750	0%
2.1	Primary Clarifier	90,958	0	258	758	576	92,550	2%
3	Secondary Treatment	0	0	0	0	0	0	-
3.1	Secondary - Activated Sludge	63,452	0	22,180	65,065	49,423	200,121	215%
3.6	Secondary - Phosphorus	65,401	0	32,528	95,420	72,481	265,831	306%
3.7	Secondary - NH ₃ -N	0	0	0	0	0	0	-
3.8	Secondary - Return Sludge Pumping	0	0	0	0	0	0	-
3.9	Secondary - Final Clarifier	3,153	0	0	0	0	3,153	0%
4	Advanced Treatment	0	0	0	0	0	0	-
5	Biosolids Trmnt & Disposal	256,694	0	176,164	516,768	392,538	1,342,164	423%
6	Disinfection	29,511	0	0	0	0	29,511	0%
7	Plant Site Piping & Pumps	28,856	0	0	0	0	28,856	0%
8	Laboratory & Monitoring	3,845	550	0	0	0	4,395	14%
8.1	Flow Monitoring Eqmt.	2,007	0	0	0	0	2,007	0%
8.2	Safety Equipment	0	0	0	0	0	0	-
9	Electrical	12,640	150	84,969	249,254	189,334	536,344	4143%
10	WWTP Non-Specific	43,620	25,873	55,196	100,202	86,079	310,970	613%
	SUBTOTAL	655,264	27,773	378,132	1,047,521	805,664	2,914,354	345%
CONVEYANCE SYSTEM:								
15	Interceptor Mains	69,485	500	8,870	3,520	0	82,375	19%
16	Interceptor Lift Stations	48,471	34,958	0	0	15,000	98,430	103%
17	Force Mains	0	0	0	0	0	0	-
20	Collection Mains / Other Eqmt.	160,038	14,923	10,420	13,500	20,606	219,487	37%
21	Collection Lift Stations (All)	3,822	0	12,600	66,667	0	83,089	2074%
25	Service Connections / Laterals	0	0	0	0	0	0	-
26	Other Conveyance System - Non Specific	36,139	12,333	0	12,333	0	60,806	68%
	SUBTOTAL	317,955	62,715	31,890	96,020	35,606	544,186	71%
GENERAL PLANT EQUIPMENT:								
28.1	Land & Land Rights	0	0	0	0	0	0	-
28.2	Struct. & Improv.	0	0	0	0	0	0	-
28.3	Office Furn. & Eqmt.	0	0	0	0	0	0	-
28.4	Office Furn. & Eqmt.- EDP	0	0	0	0	0	0	-
28.5	Transport. Eqmt.	119,182	19,333	1,067	0	3,167	142,748	20%
28.6	Communications Eqmt.	570	0	0	0	0	570	0%
28.7	Tools, Shop & Misc.	0	0	0	0	0	0	-
28.8	Safety Eqmt.	0	0	0	0	0	0	-
28.9	Other Genrl. Eqmt.	5,664	0	0	0	0	5,664	0%
	SUBTOTAL	125,416	19,333	1,067	0	3,167	148,982	19%
	TOTAL	1,098,635	109,821	411,089	1,143,541	844,437	3,607,522	228%

SECTION THREE -- REVENUE REQUIREMENTS, COST-OF-SERVICE ANALYSIS AND RATE DESIGN

The process of determining user charge rates involves three basic steps:

- Revenue Requirements – In the first step, the amount of revenues that the Utility needs to recover from user charge rates is determined.
- Cost of Service Analysis – In the second step, each category of costs within the revenue requirements is allocated to various utility functions, and then to each customer class.
- Rate Design – In the third step, rates per unit of service are calculated to recover the total amount needed and the appropriate amount from each customer class.

The tables attached to this report as an appendix show the detailed revenue requirements, the cost-of-service analysis, the rate calculations, and the estimated revenues at the projected rates for 2024.

A. REVENUE REQUIREMENT

Under the utility-basis method, utility revenue requirements include operation and maintenance expense, depreciation expense, and a return on investment. For the purposes of this study, revenue requirements were calculated for 2024.

The revenue requirements for 2024 include projected O&M expenses for 2024, estimated depreciation expense for capital improvements planned to be completed through 2023, including WWTP improvements, and return on investment on the projected average net investment rate base for 2024, including WWTP improvements expected to be completed in 2023. Other operating revenues, including late payment fees, sewer deduct meter charges, and pretreatment charges, were deducted from user charge revenue requirements.

The following table summarizes the revenue requirements that were used in the 2020 Rate Study to develop the current (2023) rates and the projected revenue requirements for 2024. The 2024 revenue requirements include \$3.6 million of depreciation expense and \$3.8 million of return on investment, equal to a 4.55 percent average rate of return on investment. The rate of return was evaluated to determine if it would provide sufficient revenues to cover the Utility's cash needs for debt service and capital outlay, as described in Section Four. The current benchmark rate of return used by the PSC to establish water rates is 6.20 percent, so the Utility could generate additional revenues by increasing the rate of return.

As shown, revenue requirements for 2024 are 33.3 percent higher than the projected 2023 revenue requirements developed in the 2020 rate study. However, projected 2024 revenues at current rates are about 3.2 percent higher than were projected in the 2020 rate study, so the net overall rate increase needed is about 29.4 percent. The rate increase is driven by increases in operation and maintenance expenses and a higher return on investment needed to cover the

Utility’s increased level of capital improvements to replace and rehabilitate sewer mains, lift stations, and other equipment.

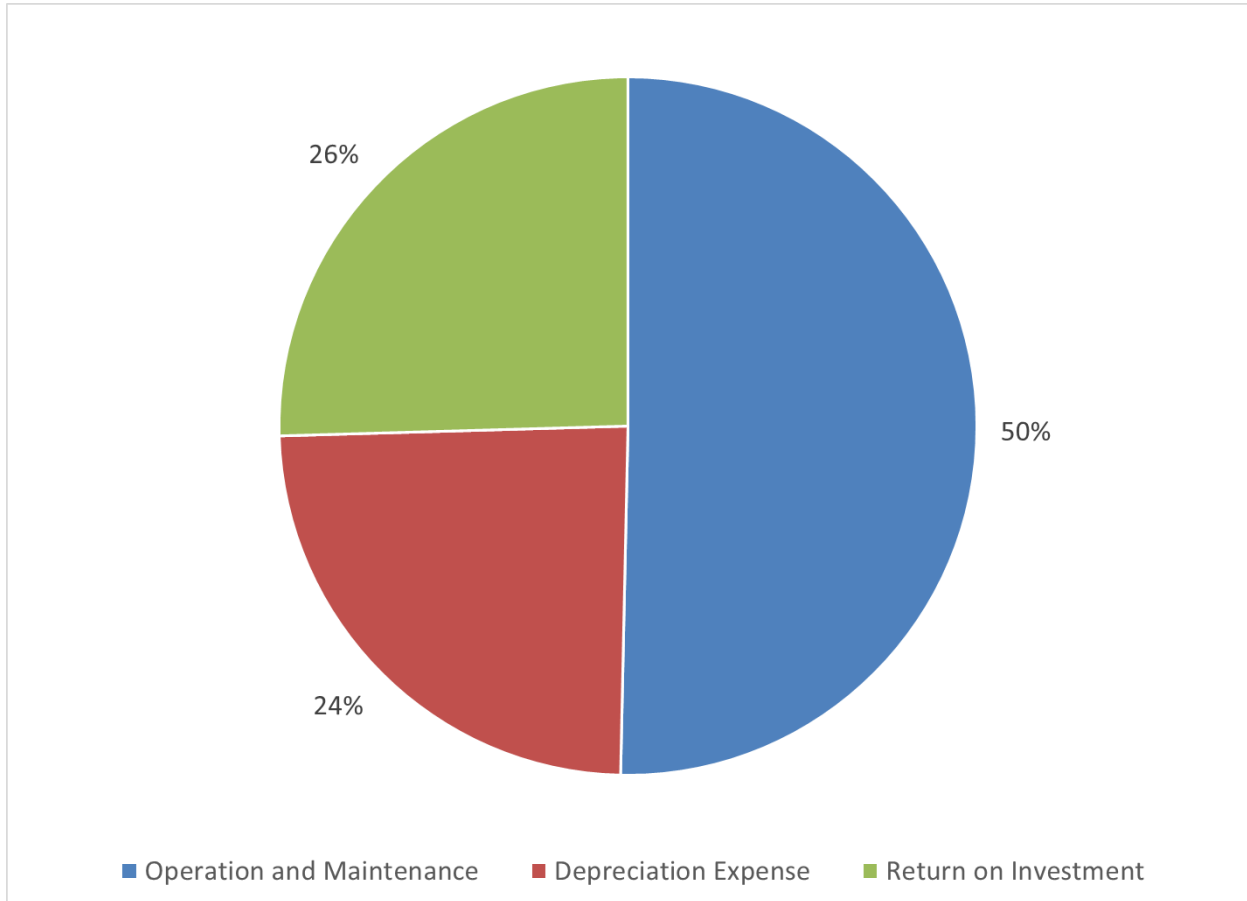
In total, depreciation expense and return on investment will provide the Utility with \$7.4 million per year to cover debt service, cash funded capital outlay, and replenishment of cash reserves, which have dropped below the recommended minimum amounts due to higher than projected capital outlay. The cash needs of the Utility are discussed in more detail in Section 4.

Table 8 – 2024 Revenue Requirements

	2023 Rates - Utility Basis	Projected 2024 - Utility Basis	Difference	% Difference
Operation and Maintenance	\$6,037,277	\$7,500,026	\$1,462,749	24.2%
Depreciation Expense	\$3,557,658	\$3,607,522	\$49,864	1.4%
Return on Investment	\$1,589,641	\$3,791,646	\$2,202,005	138.5%
Total Revenue Requirements	\$11,184,576	\$14,899,194	\$3,714,618	33.2%
Less: Shelby SD#1 Revenues	(\$78,244)	(\$79,934)	(\$1,690)	2.2%
Less: Other Revenues	(\$203,055)	(\$260,065)	(\$57,010)	28.1%
Net Revenue Requirements	\$10,903,277	\$14,559,195	\$3,655,918	33.5%
Projected User Charge Revenues at 2023 Rates	\$10,903,277	\$11,252,371	\$349,094	3.2%
Required Increase in Revenues		\$3,306,824	\$3,306,824	
Percentage Increase in User Charge Revenues		29.4%		

Revenue requirements for 2024 are comprised of 50 percent for operation and maintenance, 24 percent for depreciation, and 26 percent for return on investment.

Figure 2 - 2024 Revenue Requirements



B. COST OF SERVICE ANALYSIS

Costs were first allocated to the functions served by the utility. Each category of the utility’s costs was split between costs to provide collector and interceptor sewer conveyance, wastewater treatment for average daily volume, costs to treat pollutant loadings (BOD, TSS, P, and NH-3), billing costs, connection costs that are relatively fixed per customer or meter, costs for the Utility’s industrial pretreatment program, and costs specifically to receive hauled waste.

Most costs were allocated to utility functions using the methodology and formulas developed by John A. Mayer in prior rate studies and used in the 2020 Rate Study. However, certain adjustments to the formulas and methods were made based on more detailed information available or the change in the Utility’s chart of accounts for operation and maintenance expenses.

Utility Plant

The percentage of Utility Plant allocated to each utility function is used to allocate return on investment to each utility function (collection system, interceptor system, flow, BOD, TSS, Phosphorus, NH-3, billing, meters/connections, hauled waste) under this method.

Depreciation Expense

Depreciation expense for each category of assets was allocated to each utility function using the same percentages as the allocation of utility plant.

Return on Net Investment Rate Base

- Return on investment is calculated as a rate of return applied to the Utility's net investment rate base. Net investment rate base is the total original cost of utility assets in service, net of accumulated depreciation. Net investment rate base for year-end 2023 was estimated based on the Utility's capital improvement program.
- Return on investment was calculated separately for collection system assets and other system assets since the wholesale customers do not share in costs related to the collection system.
- For all non-collection system assets, a rate of return of 5.90 percent was used for determining the return on investment for wholesale customers with contracts. This rate is slightly less than the current benchmark rate of return used by the Wisconsin Public Service Commission for municipal water utilities. The PSC benchmark rate of return, as adjusted from time to time, is a reasonable rate of return to charge wholesale customers on the investment that the City and the Utility have made in the infrastructure needed to serve Utility customers.
- For wholesale customers without a contract, a rate of return of 7.90 percent was applied to non-collection system assets to reflect the higher level of risk to the City and the Utility of serving customers outside of the City without a contract.
- For retail customers, the rate of return used for non-collection system assets was 5.70 percent. For collection system assets, no return on investment was included in retail rates. As the Utility (or any utility) is not obligated to collect the full benchmark rate of return, this rate can be adjusted as needed to generate sufficient revenues while also providing retail customers some benefit from being residents and property owners of the City that owns the wastewater infrastructure.
- Return on investment was allocated between the various utility functions using the same allocation percentages as those developed for utility plant.

Costs for Operation and Maintenance of the La Crescent Forcemain

La Crosse and La Crescent jointly paid for the construction of a forcemain to carry La Crescent sewage and La Crosse sewage from Barron Island, Pettibone Park, and South Pettibone Drive under the Mississippi River to a connection point in Riverside Park ('La Crescent Forcemain' or 'Barron Island Force Main'). La Crosse paid for 15 percent of the construction cost and La Crescent paid for 85 percent. The La Crescent Forcemain is owned and maintained by the City of La Crosse. The Agreement for the Design, Construction and Maintenance of Sanitary Sewer Forcemains Between the City of La Crosse, WI and the City of La Crescent, MN, dated February 8, 2007, stated that the costs of repairing and maintaining the forcemain were to be included in the wholesale rates charged to La Crescent.

The Utility incurred substantial costs in 2019 to repair manholes and anticipates significant costs for 'pigging' the line every 5 years, in addition to annual maintenance inspections. The costs for pigging and intermittent repairs were annualized based on the expected frequency of such costs and were added to the annual maintenance inspection costs to determine an average annual cost for repairing and maintaining the La Crescent Forcemain. Based on this analysis, the 2020 Rate Study developed, and the City adopted, a La Crescent Forcemain Rate for 2021 through 2023 to recover the expected average annual cost for repair and maintenance of the forcemain.

On September 25, 2023, the City approved a new sanitary sewer service agreement with La Crescent. This agreement provides that the costs for maintaining the force main shall be shared between La Crosse and La Crescent, with La Crosse responsible for 15 percent of the cost and La Crescent responsible for 85 percent. La Crescent's share of the cost is to be calculated annually and added to the invoice for January treatment service.

To be consistent with the new sewer service agreement, this current rate study eliminates the La Crescent Forcemain Rate. In place of this rate, the Utility will bill La Crescent for actual costs incurred on an annual basis.

The following table shows the summary of the allocation of costs to utility functions for 2024.

Table 3 - Summary of Allocation of Revenue Requirements to Utility Functions, 2024

Retail Rate of Return - Collection System	0.00%												
Retail Rate of Return - Non-Collection	5.70%												
NIRB - Collection System	18,301,637												
NIRB - Non-Collection	64,945,352												
		<u>CONVEYANCE</u>				<u>WASTE TREATMENT</u>					<u>CUSTOMER COSTS</u>		<u>HAULED WASTE</u>
			Collection System	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection		
Operating Cost	Total												
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Operation and Maintenance	7,239,961	1,313,301	895,974	606,228	1,151,429	1,292,377	1,020,749	212,349	140,565	585,044	21,944		
Depreciation	3,607,522	252,215	212,316	386,705	960,466	1,050,660	488,685	109,441	38,661	64,435	43,937		
Return on NIRB - Collection System	0	0	0	0	0	0	0	0	0	0	0		
Return on NIRB - Non-Collection	3,701,885	0	433,810	410,540	1,015,796	1,160,455	500,060	105,149	0	0	76,075		
Total	14,549,368	1,565,516	1,542,101	1,403,473	3,127,691	3,503,492	2,009,494	426,939	179,226	649,479	141,957		

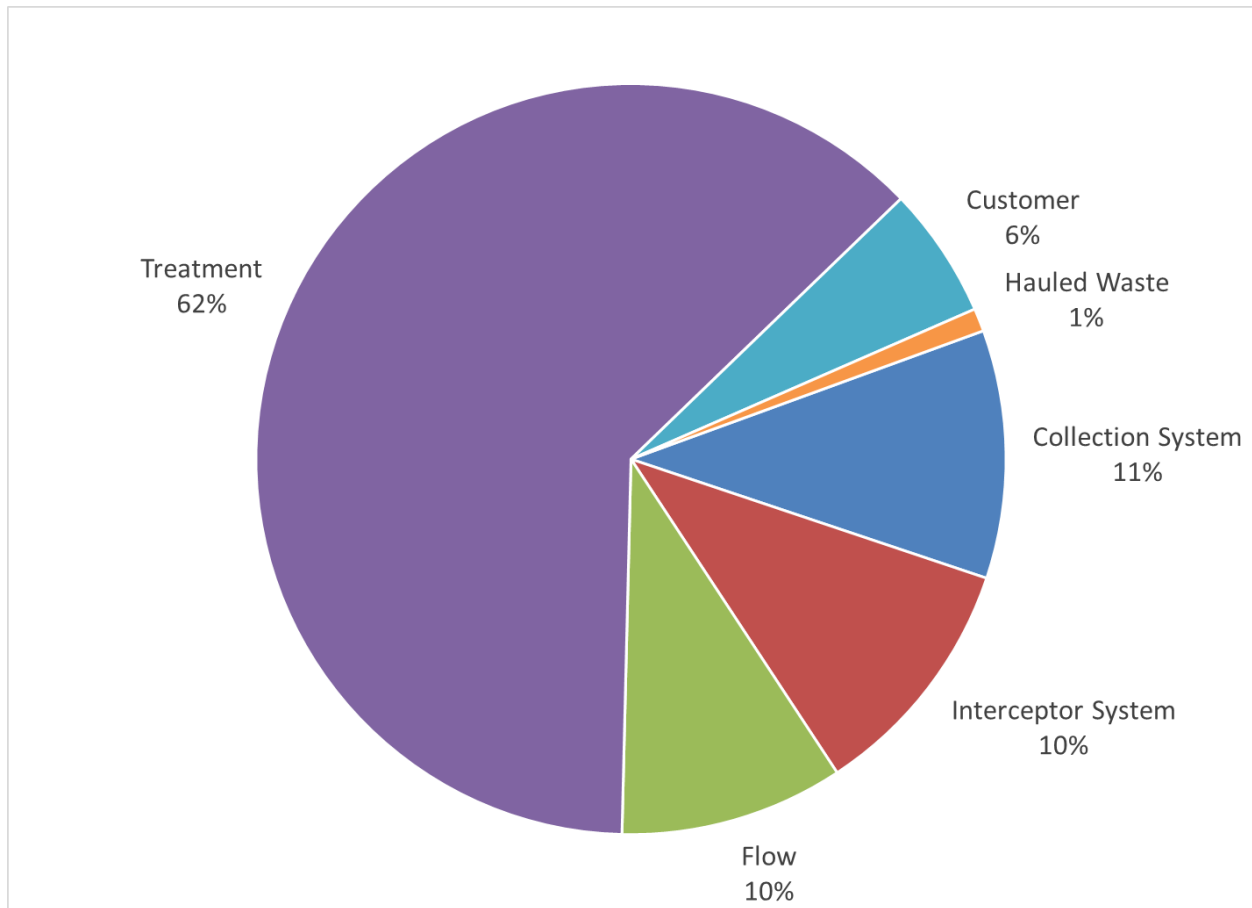
Wholesale ROR - Collection System	0.00%												
Wholesale ROR - Non-Collection	5.90%												
NIRB - Collection System	18,301,637												
NIRB - Non-Collection	64,945,352												
		<u>CONVEYANCE</u>				<u>WASTE TREATMENT</u>					<u>CUSTOMER COSTS</u>		<u>HAULED WASTE</u>
			Collection System	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection		
Operating Cost	Total												
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Operation and Maintenance	7,239,961	1,313,301	895,974	606,228	1,151,429	1,292,377	1,020,749	212,349	140,565	585,044	21,944		
Depreciation	3,607,522	252,215	212,316	386,705	960,466	1,050,660	488,685	109,441	38,661	64,435	43,937		
Return on NIRB - Collection System	0	0	0	0	0	0	0	0	0	0	0		
Return on NIRB - Non-Collection	3,831,776	0	449,032	424,945	1,051,438	1,201,173	517,606	108,839	0	0	78,745		
Total	14,679,259	1,565,516	1,557,322	1,417,878	3,163,333	3,544,209	2,027,040	430,628	179,226	649,479	144,626		

Non-Contract ROR - Collection System	0.00%												
Non-Contract ROR - Non-Collection	7.90%												
NIRB - Collection System	18,301,637												
NIRB - Non-Collection	64,945,352												
		<u>CONVEYANCE</u>				<u>WASTE TREATMENT</u>					<u>CUSTOMER COSTS</u>		<u>HAULED WASTE</u>
			Collection System	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection		
Operating Cost	Total												
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Operation and Maintenance	7,239,961	1,313,301	895,974	606,228	1,151,429	1,292,377	1,020,749	212,349	140,565	585,044	21,944		
Depreciation	3,607,522	252,215	212,316	386,705	960,466	1,050,660	488,685	109,441	38,661	64,435	43,937		
Return on NIRB - Collection System	0	0	0	0	0	0	0	0	0	0	0		
Return on NIRB - Non-Collection	5,130,683	0	601,246	568,994	1,407,857	1,608,350	693,065	145,733	0	0	105,438		
Total	15,978,166	1,565,516	1,709,536	1,561,927	3,519,753	3,951,387	2,202,500	467,523	179,226	649,479	171,319		

Overall Rate of Return	4.55%												
NIRB - Collection System	18,301,637												
NIRB - Non-Collection	64,945,352												
		<u>CONVEYANCE</u>				<u>WASTE TREATMENT</u>					<u>CUSTOMER COSTS</u>		<u>HAULED WASTE</u>
			Collection System	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection		
Operating Cost	Total												
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Operation and Maintenance	7,239,961	1,313,301	895,974	606,228	1,151,429	1,292,377	1,020,749	212,349	140,565	585,044	21,944		
Depreciation	3,607,522	252,215	212,316	386,705	960,466	1,050,660	488,685	109,441	38,661	64,435	43,937		
Return on NIRB - Combined	3,791,646	0	443,119	419,362	1,039,475	1,190,928	512,229	107,790	0	0	78,745		
Total	14,639,129	1,565,516	1,551,409	1,412,295	3,151,370	3,533,964	2,021,663	429,579	179,226	649,479	144,626		

As shown in the following charts, treatment costs for loadings such as BOD, TSS and Phosphorus will be 62 percent of the Utility’s revenue requirements once the WWTP project is completed due to the increase in depreciation expense and return on investment related to the WWTP.

Figure 3 - Percentage of Costs by Utility Function, 2024



Costs for each utility function were next allocated to each customer class (residential, multi-family, commercial, industrial, public authority, wholesale customers, hauled waste, and surcharge loadings) based on the demand characteristics of each customer class. A portion of the conveyance system and WWTP flow costs were allocated to infiltration and inflow (I/I) based on forecast percentage of I/I on an average day basis.

The following table shows the summary of the allocation of costs to each customer class and the projected amount of revenues from each class at the proposed rates for 2024. The amount of ‘Revenues at Present Rates’ shown in each table is the projected revenues at the current (2023) rates.

Table 10 - Comparison of Revenues at Present Rates, Cost of Service, and Proposed Rates, 2024

Customer Class	Revenue at Current	Cost of Service		Proposed Rates		Percent of Cost of Service
		Revenue Required	Increase Over Current Rates	Revenue	Increase Over Current Rates	
Retail						
Residential	\$2,824,502	\$3,681,351	30.3%	\$3,791,930	34.3%	103.0%
Multi-Family	\$827,673	\$1,156,909	39.8%	\$1,146,315	38.5%	99.1%
Commercial	\$1,421,672	\$1,982,485	39.4%	\$1,966,420	38.3%	99.2%
Industrial	\$2,181,584	\$3,099,334	42.1%	\$3,047,747	39.7%	98.3%
Public Authority	\$560,820	\$789,162	40.7%	\$779,335	39.0%	98.8%
Subtotal Retail	\$7,816,250	\$10,709,241	37.0%	\$10,731,747	37.3%	100.2%
Wholesale						
Onalaska	\$1,843,316	\$2,007,359	8.9%	\$2,007,357	8.9%	100.0%
La Crescent	\$338,713	\$364,133	7.5%	\$364,132	7.5%	100.0%
Campbell	\$387,659	\$418,057	7.8%	\$418,057	7.8%	100.0%
Shelby SD#2	\$171,012	\$184,421	7.8%	\$184,421	7.8%	100.0%
Subtotal Wholesale	\$2,740,699	\$2,973,970	8.5%	\$2,973,967	8.5%	100.0%
Hauled Waste						
Holding Tank Waste	\$80,136	\$118,100	47.4%	\$117,180	46.2%	99.2%
Septic Tank Waste	\$117,438	\$130,964	11.5%	\$130,901	11.5%	100.0%
Grease Trap Waste	\$127,181	\$140,486	10.5%	\$140,479	10.5%	100.0%
Subtotal Hauled Waste	\$324,754	\$389,550	20.0%	\$388,561	19.6%	99.7%
"Category B" Industrial Waste	\$370,668	\$486,435	31.2%	\$488,498	31.8%	100.4%
Total	\$11,252,371	\$14,559,195	29.4%	\$14,582,773	29.6%	100.2%

Statement on Meeting Statutory Requirements

When utilizing the Wisconsin DNR’s Clean Water Fund loan program, there are certain administrative code requirements that must be met regarding the recipient’s user charge system¹. Each of these are shown below, along with a discussion of how this study and proposed rate structure address the requirements.

¹ Wisconsin Administrative Code NR 162.08

- *Require that each user or user class pays its proportionate share of operation and maintenance costs, including replacement costs, of the treatment works or BMP within the recipient's service area.²*
 - This study, as in previous studies, prepared a detailed analysis of operation and maintenance costs using established methodology for allocating costs among user classes. Rates were calculated to recover each user class's proportionate share of costs, according to the detailed cost allocation.
- *Provide that the costs of operation and maintenance for all flow not directly attributable to users be distributed proportionally among all users of the recipient's treatment works or BMP.³*
 - This study specifically establishes an allocation for indirect flow, or inflow and infiltration, by distributing it to user classes based on proportional flow in each type of facility (collection, interceptor, treatment plant) that each user class contributes.
- *Require that the charges for users or user classes generate sufficient revenue to pay costs identified in par. (e) 2. and 3.⁴*
 - As shown in Table 10 the study has calculated rates to generate revenues at 100 percent of the revenue requirements and 100 percent of the cost allocation of each user class connected to the wastewater system. The revenue requirements include operation and maintenance costs, plus annual depreciation expense and a return on investment that is sufficient to maintain the required equipment replacement fund balance and provide the required debt coverage.
- *Require that the recipient establish an equipment replacement fund, maintain the equipment replacement fund as a separate fund of the municipality, and make deposits to this fund on an annual basis or maintain a balance acceptable to the department.⁵*
 - The Utility currently maintains an equipment replacement fund (ERF) based on existing assets. Historically, it has made annual deposits to this fund; however, this study recommends changing the method of funding to a minimum balance approach as this will minimize the annual revenue requirements for the Utility and its user classes. The equipment replacement fund will remain a restricted fund that can only be used for specified uses. The balance will need to be re-evaluated once the WWTP is completed and the Utility compiles a detailed list of the equipment subject to the ERF fund requirements. Deposits to this fund to increase

² Wisconsin Administrative Code NR 162.08(3)(a)

³ Wisconsin Administrative Code NR 162.08(3)(b)

⁴ Wisconsin Administrative Code NR 162.08(3)(c)

⁵ Wisconsin Administrative Code NR 162.08(3)(d)

the balance to the minimum required level will be funded from depreciation and return on investment.

- *Require that each user that discharges any toxic pollutants or high strength wastes to a wastewater treatment works pay for any increased costs associated with the discharge.*⁶
 - The study used a similar methodology to allocate costs among the various pollutants as previous studies. As shown in Table 10, “Category B” high strength waste industrial customers generate revenue of at least 100 percent of their allocated costs, which reflects the increases in rates for high strength waste discharges.
- *Be based on actual or estimated use except as provided for under s. [281.58 \(14\) \(b\) 7., Stats.](#)*⁷
 - Rates were calculated using either the most recent 12 months of actual use or estimated use based on recent trends in use by user class. Actual and forecast use by customer class are detailed in Tables 2 and 3, on pages 7 and 8 of this report.

C. RATE SCHEDULE

Rate increases for specific types of charges vary from the overall rate increase, as shown in the following detailed schedule of projected rates. The rates for 2020 were adopted by the City Council on September 18, 2019, based on the Draft Sewer Rate Study, dated June 2019. The rates for 2021 through 2023 were adopted by the City Council on November 12, 2020, based on the 2020 Sewer Rate Update, dated October 2020. The proposed 2024 rates are based on the assumptions described in preceding sections of this report and should be re-evaluated after the WWTP project is completed and all the new assets are classified and recorded and after the Utility has some history with operation and maintenance costs for the upgraded WWTP processes.

⁶ Wisconsin Administrative Code NR 162.08(3)(g)

⁷ Wisconsin Administrative Code NR 162.08(3)(i)

Table 11 - Current and Proposed Rates

Flat Charges	Connection	2019	2020	2021 Charge	2022 Charge	2023 Charge	Proposed
	Size	Charge	Charge				2024
	5/8	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$18.00
	3/4	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$18.00
	1	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$30.00
	1 1/2	\$39.00	\$39.00	\$39.00	\$39.00	\$39.00	\$51.00
	2	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$75.00
	3	\$108.00	\$108.00	\$108.00	\$108.00	\$108.00	\$133.00
	4	\$174.00	\$174.00	\$174.00	\$174.00	\$174.00	\$215.00
	6	\$342.00	\$342.00	\$342.00	\$342.00	\$342.00	\$420.00
	8	\$543.00	\$543.00	\$543.00	\$543.00	\$543.00	\$666.00
	10	\$813.00	\$813.00	\$813.00	\$813.00	\$813.00	\$994.00
	12	\$1,080.00	\$1,080.00	\$1,080.00	\$1,080.00	\$1,080.00	\$1,322.00

Usage Charges	Units	2019 Rate	2020 Rate	2021 Rate	2022 Rate	2023 Rate	Proposed
							2024 Rate
Domestic Sewage	\$/CCF	\$1.26	\$1.52	\$1.52	\$1.90	\$2.15	\$3.01
Unmetered	Per Quarter	\$36.42	\$40.84	\$40.84	\$47.30	\$51.55	\$69.17
Surcharge Rates							
BOD	\$/pound	\$0.224	\$0.226	\$0.226	\$0.226	\$0.237	\$0.300
TSS	\$/pound	\$0.211	\$0.239	\$0.239	\$0.239	\$0.289	\$0.390
Phosphorus	\$/pound	\$4.177	\$4.867	\$4.867	\$4.867	\$6.755	\$9.950
NH-3	\$/pound	\$0.559	\$0.451	\$0.451	\$0.451	\$0.313	\$0.390
Holding Tank Waste	\$/ 1,000 gal.	\$5.70	\$7.22	\$7.22	\$7.22	\$13.82	\$21.93
Septic Tank Waste	\$/ 1,000 gal.	\$15.90	\$18.50	\$18.50	\$18.50	\$32.82	\$36.30
Grease Trap Waste	\$/ 1,000 gal.	\$46.00	\$51.41	\$51.41	\$51.41	\$82.22	\$90.37
Admin. Charge	\$/ load	\$11.00	\$14.00	\$14.00	\$14.00	\$15.20	\$18.00
Wholesale Rates with Contract:							
Rate per CCF	\$/ CCF	\$1.22	\$1.47	\$1.47	\$1.77	\$2.48	\$2.70
Rate per MG	\$/ MG		\$1,970.00	\$1,970.00	\$2,365.00	\$3,315.00	\$3,610.01
Wholesale Rates without Contract: ⁽¹⁾							
Rate per CCF	\$/ CCF			NA	\$1.98	\$2.77	\$2.98
Rate per MG	\$/ MG			NA	\$2,650.00	\$3,698.00	\$3,987.97
Onalaska	\$/ MG	\$1,631.00	\$1,970.00	\$1,970.00	\$2,365.00	\$3,315.00	\$3,610.01
La Crescent	\$/ MG	\$1,631.00	\$1,970.00	\$1,970.00	\$2,365.00	\$3,315.00	\$3,610.01
La Crescent Force Main	\$/ MG			\$42.00	\$43.00	\$43.00	\$0.00
Campbell	\$/ MG	\$1,631.00	\$1,970.00	\$1,970.00	\$2,650.00	\$3,698.00	\$3,987.97
Shelby	\$/ MG	\$1,631.00	\$1,970.00	\$1,970.00	\$2,650.00	\$3,698.00	\$3,987.97

(1) Non-contract rates were calculated using the same cost allocation methods and percentages, and with a 7.9% rate of return on net investment rate base. For an explanation of the basis for the non-contract rate of return, see Appendix B.

The following table shows the projected increase in monthly sewer bills for example customers of various sizes in each of the La Crosse retail customer classes. As shown, the average residential customer would experience an increase of about \$15.90 per quarter at the proposed 2024 rates. Customers with higher usage will experience larger increases due to the increase in the volumetric rates.

Table 12 - Comparison of Quarterly Bills for City of La Crosse Customers at Current and 2024 Proposed Rates

Billing Units - CCF
Billing Cycle - Quarterly

Customer Class	Customer Size	Meter Size (Inches)	Billed Volume	Customer Bill		
				Bill at 2023 Rates	Bill at 2024 Rates	Change
Residential	Small	5/8	8	\$32.20	\$42.08	\$9.88
Residential	Average	5/8	15	\$47.25	\$63.15	\$15.90
Residential	Large	5/8	30	\$79.50	\$108.30	\$28.80
Residential	Very Large	1	60	\$153.00	\$210.60	\$57.60
Multi-Family	Small	5/8	200	\$445.00	\$620.00	\$175.00
Multi-Family	Average	1	450	\$991.50	\$1,384.50	\$393.00
Multi-Family	Large	2	800	\$1,780.00	\$2,483.00	\$703.00
Multi-Family	Very Large	4	2,000	\$4,474.00	\$6,235.00	\$1,761.00
Commercial	Small	5/8	50	\$122.50	\$168.50	\$46.00
Commercial	Average	3/4	460	\$1,004.00	\$1,402.60	\$398.60
Commercial	Large	3	1,500	\$3,333.00	\$4,648.00	\$1,315.00
Commercial	Very Large	6	2,500	\$5,717.00	\$7,945.00	\$2,228.00
Industrial	Small	1	1,000	\$2,174.00	\$3,040.00	\$866.00
Industrial	Average	2	10,500	\$22,635.00	\$31,680.00	\$9,045.00
Industrial	Large	4	20,000	\$43,174.00	\$60,415.00	\$17,241.00
Industrial	Very Large	8	150,000	\$323,043.00	\$452,166.00	\$129,123.00
Public Authority	Small	3/4	500	\$1,090.00	\$1,523.00	\$433.00
Public Authority	Average	1	1,100	\$2,389.00	\$3,341.00	\$952.00
Public Authority	Large	2	2,000	\$4,360.00	\$6,095.00	\$1,735.00
Public Authority	Very Large	4	4,000	\$8,774.00	\$12,255.00	\$3,481.00

D. COMMUNITY RATE COMPARISON

To provide context for the proposed rates for La Crosse, a comparison with the sewer user rates charged by other communities in the region and peer communities around the state was prepared. The basis of the charges, and the estimated total annual bill for a residential customer for each community are shown in the following tables. As shown, for a residential City of La Crosse customer using 44,880 gallons or 6,000 cubic feet of water per year, the estimated annual sewer bill under the current rates for 2023 would be \$189.00. The proposed rates for 2024 would result in an annual bill of \$252.60, or an increase of \$15.90 per quarter over current rates. Even with the increase, the average bill would remain well below the average or median bill for the other regional communities.

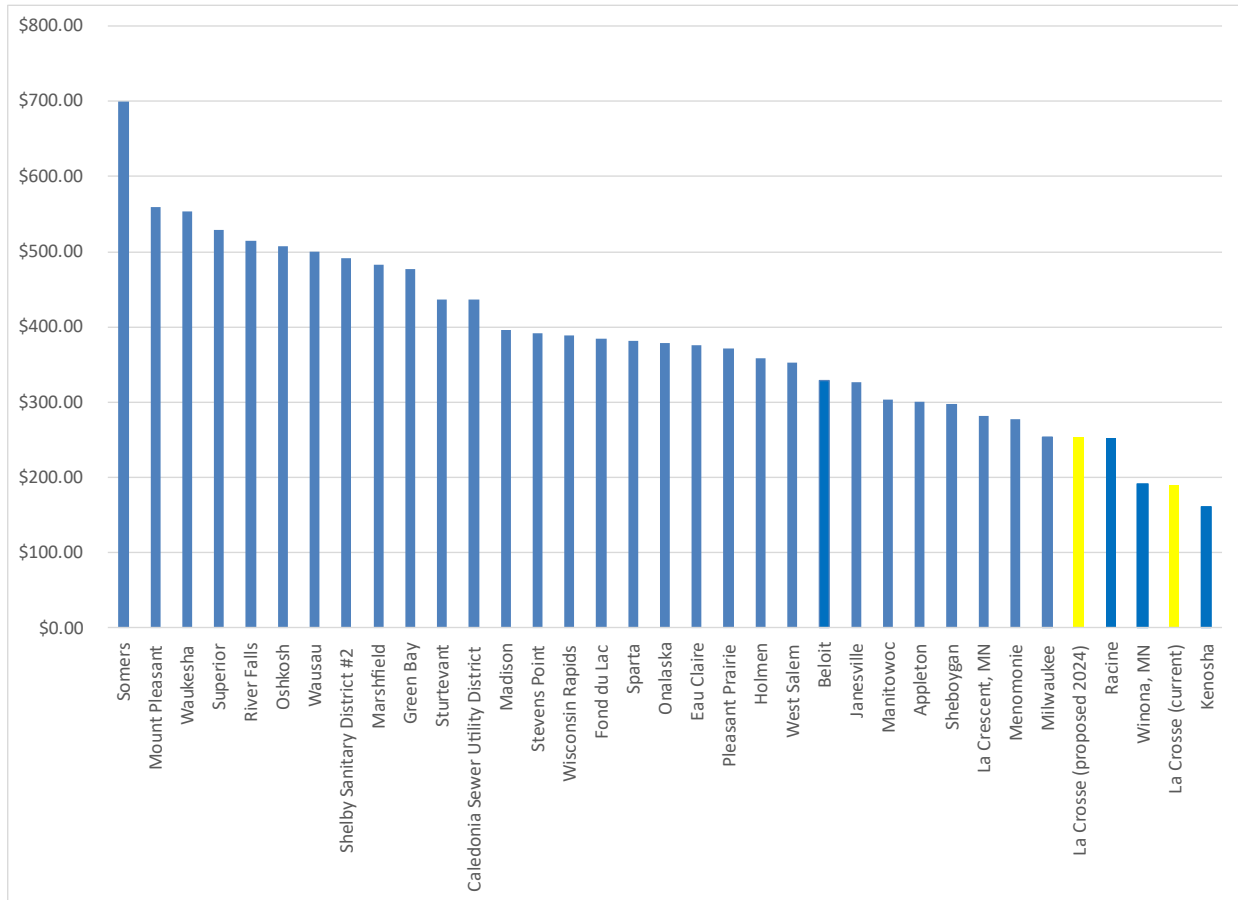
Table 13 - Comparison of Average Annual Residential Bills with UW Communities

Community	Fixed Charge	Bills per Year	Volume Rate	Annual Usage	Units	Annual Bill
Whitewater	\$12.75	12	\$11.99	44,880	gallons	\$691.11
Superior	\$5.50	12	\$7.71	6,000	ft ³	\$528.60
River Falls	\$16.50	12	\$7.04	44,880	gallons	\$513.96
Oshkosh	\$11.36	12	\$6.18	6,000	ft ³	\$507.12
Platteville	\$16.22	12	\$4.99	6,000	ft ³	\$494.04
Green Bay	\$14.50	12	\$5.04	6,000	ft ³	\$476.40
Madison	\$15.23	12	\$4.75	44,880	gallons	\$395.94
Stevens Point	\$36.42	4	\$4.09	6,000	ft ³	\$391.08
Fond du Lac	\$37.50	4	\$3.91	6,000	ft ³	\$384.60
Eau Claire	\$9.54	4	\$5.63	6,000	ft ³	\$375.96
Menomonie	\$21.50	4	\$3.20	6,000	ft ³	\$278.00
Milwaukee	\$15.84	4	\$3.18	6,000	ft ³	\$254.16
La Crosse (proposed 2024)	\$18.00	4	\$3.01	6,000	ft³	\$252.60
La Crosse (current)	\$15.00	4	\$2.15	6,000	ft³	\$189.00
Average w/o La Crosse						\$440.91
Median w/o La Crosse						\$436.17

Table 14 - Comparison of Average Annual Residential Bills with Regional and Peer Communities

Community	Fixed Charge	Bills per Year	Volume Rate	Annual Usage	Units	Annual Bill
Somers	\$175.00	4				\$700.00
Mount Pleasant	\$140.00	4		44,880	gallons	\$560.00
Waukesha	\$6.88	12	\$10.48	44,880	gallons	\$552.90
Superior	\$5.50	12	\$7.71	6,000	ft ³	\$528.60
River Falls	\$16.50	12	\$7.04	44,880	gallons	\$513.96
Oshkosh	\$11.36	12	\$6.18	6,000	ft ³	\$507.12
Wausau	\$36.31	4	\$5.91	6,000	ft ³	\$499.84
Shelby Sanitary District #2	\$123.00	4				\$492.00
Marshfield	\$18.90	12	\$4.26	6,000	ft ³	\$482.40
Green Bay	\$14.50	12	\$5.04	6,000	ft ³	\$476.40
Sturtevant	\$40.00	4	\$6.15	44,880	gallons	\$436.01
Caledonia Sewer Utility District	\$109.00	4				\$436.00
Madison	\$15.23	12	\$4.75	44,880	gallons	\$395.94
Stevens Point	\$36.42	4	\$4.09	6,000	ft ³	\$391.08
Wisconsin Rapids	\$14.39	12	\$3.60	6,000	ft ³	\$388.68
Fond du Lac	\$37.50	4	\$3.91	6,000	ft ³	\$384.60
Sparta	\$12.09	12	\$3.95	6,000	ft ³	\$382.08
Onalaska	\$6.50	4	\$5.88	6,000	ft ³	\$378.80
Eau Claire	\$9.54	4	\$5.63	6,000	ft ³	\$375.96
Pleasant Prairie	\$14.10	12	\$4.49	44,880	gallons	\$370.71
Holmen	\$15.50	4	\$6.60	44,880	gallons	\$358.21
West Salem	\$61.34	4	\$2.40	44,880	gallons	\$353.07
Beloit	\$8.21	12	\$3.84	6,000	ft ³	\$328.92
Janesville	\$46.10	4	\$2.38	6,000	ft ³	\$327.20
Manitowoc	\$11.28	12	\$2.81	6,000	ft ³	\$303.96
Appleton	\$16.60	4	\$3.90	6,000	ft ³	\$300.40
Sheboygan	\$49.00	4	\$1.70	6,000	ft ³	\$298.00
La Crescent, MN	\$70.37	4				\$281.48
Menomonie	\$21.50	4	\$3.20	6,000	ft ³	\$278.00
Milwaukee	\$15.84	4	\$3.18	6,000	ft ³	\$254.16
La Crosse (proposed 2024)	\$18.00	4	\$3.01	6,000	ft²	\$252.60
Racine	\$21.10	4	\$2.77	6,000	ft ³	\$250.60
Winona, MN	\$18.03	4	\$1.99	6,000	ft ³	\$191.52
La Crosse (current)	\$15.00	4	\$2.15	6,000	ft³	\$189.00
Kenosha	\$2.69	12	\$2.15	6,000	ft ³	\$161.28
Average w/o La Crosse						\$388.01
Median w/o La Crosse						\$380.44

Figure 4 - Comparison of Average Annual Residential Bills with Regional and Peer Communities



SECTION FOUR – CASH FLOW FORECASTS

Cash flows were projected for 2023 through 2024 based on the proposed rates for 2024 and inflationary increases in subsequent years. The following criteria were used to evaluate the adequacy of cash flows with the proposed rate increases:

- Increase operating revenues to levels sufficient to cover operation and maintenance costs, debt service, and debt coverage equal to at least 10 percent of annual revenue debt service payments.
- Fund routine capital improvements and equipment replacements from current revenues or reserves to the extent possible.
- Increase reserves to at least 250 days of operating expenses.
- Avoid or mitigate rate spikes to the extent possible.

		2023	2024	2025
Debt coverage – Clean Water Fund program	Operating revenues less O&M ≥ 1.10x revenue debt service	4.07x	1.63x	1.79x
Funding for routine capital outlay	Generate \$2.5 - \$3.5 million of cash funding per year for routine capital replacements and outlay	\$1.3 million	\$1.3 million	\$2.8 million
Cash operating reserves	Maintain cash unrestricted reserves ≥ 250 days operating expenses	151	184	220
Rate spikes	Mitigate to the extent possible	29.4% is the minimum required to fund capital and build up cash reserves	3.0% projected	3.0% projected

The cash flow forecasts were based on the following assumptions:

- The forecast flows and loadings and O&M expense forecasts shown in Section 1 of this report.
- A decrease of \$475,000 in biosolids expenses from 2024 to 2025.
- Inflation of future O&M expenses by 1.0 percent per year except for health insurance, which is inflated by 2.0 percent per year.
- Other operating revenues based on the average of the previous six years, a decrease in investment income on cash reserve balances, and an increase in the costs allocated to pretreatment charges in this study.
- Capital outlay of just under \$50.3 million for 2023-2027, including the Utility’s CIP projects, \$5.0 million in 2023 for carryover projects from prior years, and \$200,000 per year for unplanned capital projects for 2024-2027. This total is comprised of \$22.7 million in 2023 for the completion of the WWTP upgrade and \$27.6 million, or \$5.5 million per year for routine capital projects and equipment replacement.
- Projected capital improvements of \$3.5 million per year, increased by 3 percent per year, for 2028-2032, plus an allowance of \$200,000 per year for miscellaneous unplanned capital expenses.

- Funding of routine capital improvements will be funded through current utility revenues to the extent possible.
- The cash flow forecast includes borrowing of \$12.0 million in 2023 to finance most of the \$14.1 million of capital improvements in 2023 and 2024 (including \$5.0 million of carryover projects from prior years). The interest rate and payment schedule for this borrowing is not known currently. An interest rate of 4.0 percent and level annual payments were used for planning purposes. If some of the 2023/2024 capital projects are delayed to future years, the amount of the borrowing should be reduced accordingly.
- Recommended minimum reserve levels include the following:
 - Operating reserve equal to 3 months of annual operating expenses;
 - Additional unrestricted capital reserves in an amount to provide the Utility with a total of 250 days cash on hand in unrestricted reserves;
 - A capital reserve equal to the average planned capital outlay per year as shown in the Utility's Capital Improvement Program; and
 - Restricted ERF funds in amounts required by the WDNR. The balance as of year-end 2022 was \$1.8 million. For planning purposes, the minimum required balance post-WWTP project was estimated at \$3.3 million, and the cash flow forecasts reflect increases of \$300,000 per year in the ERF until the balance reaches \$3.3 million. The minimum required balance should be re-evaluated following completion of the WWTP project.

As noted in Section 3, the depreciation expense and return on investment included in the 2024 revenue requirements are projected to generate about \$7.4 million per year for debt service, cash funded capital outlay, and replenishment of cash reserves. The Utility is projecting the following annual funding needs for these purposes over the next five years:

- \$4.6 million per year of debt service (\$3.7 million for the CWF loan and \$890,000 for the new borrowing in 2023).
- \$2.8 million per year for cash funded capital outlay and/or replenishment of reserves.

The projected reduction in O&M expenses in 2025 due to the decrease in biosolids disposal will also help replenish the Utility's cash reserves.

The Agreement for Sanitary Sewage Conveyance and Treatment Between the City of La Crosse and the City of Onalaska and the Agreement for Sanitary Sewage Conveyance and Treatment Between the City of La Crosse and the City of La Crescent allow the City of La Crosse to appropriate excess sewer revenues from the Utility's undesignated reserve funds. There are not projected to be any undesignated reserve funds or transfers to City General Fund through at least 2032, as reserves are not projected to meet the recommended minimum until 2031 or 2032.

The following table and chart show the cash flows, total reserves, and projected minimum recommended reserves for 2023 through 2032 with the proposed rate increase for 2024 and future inflationary increases of 3.0 percent per year. These forecasts are based on numerous assumptions as described in this report. The Utility should review actual performance at least annually to determine if additional rate adjustments are needed to maintain adequate debt coverage and reserve levels or to fund additional capital improvements.

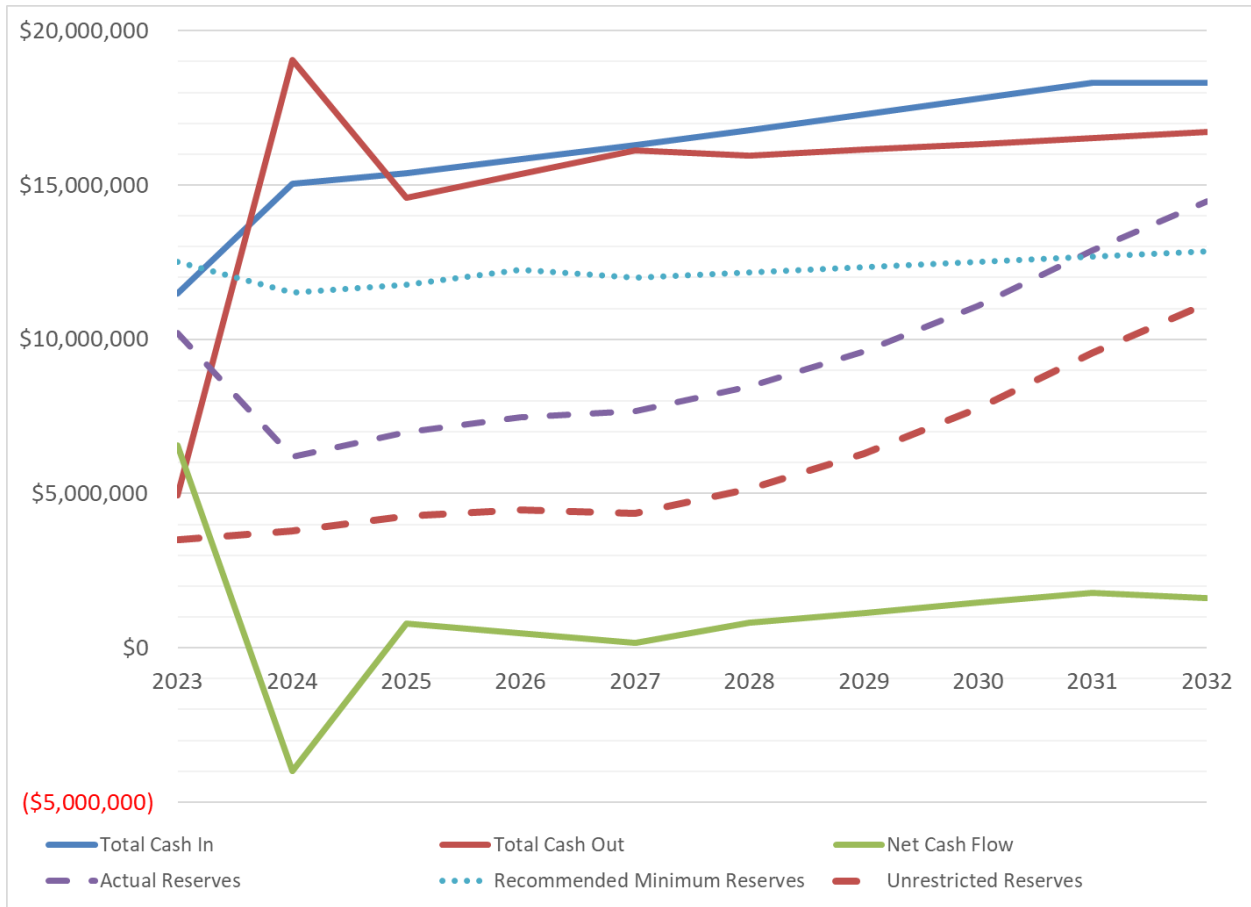
Table 15 - Forecast Cash Flow with Proposed Rate Increases

	2023	2024	2025	2026	2027
Projected Rate Increase	18.2%	29.6%	3.0%	3.0%	3.0%
Revenues					
User Charge Revenues - Retail	\$7,788,876	\$10,731,747	\$11,053,700	\$11,385,311	\$11,726,870
User Charge Revenues - Wholesale	\$2,740,699	\$2,973,967	\$3,063,186	\$3,155,081	\$3,249,734
User Charge Revenues - Hauled Waste	\$324,754	\$388,561	\$400,218	\$412,224	\$424,591
User Charge Revenues - High Strength	\$370,668	\$488,498	\$503,153	\$518,248	\$533,795
User Charge Revenues - Shelby SD#1	\$79,934	\$79,934	\$82,332	\$84,802	\$87,346
Other Operating Revenues	\$151,074	\$260,065	\$239,007	\$245,834	\$246,773
Non-Operating Revenues	\$27,500	\$128,970	\$27,500	\$27,500	\$27,500
Total Cash In	\$11,483,504	\$15,051,742	\$15,369,096	\$15,829,001	\$16,296,610
Expenses					
<i>Subtotal O&M</i>	<i>\$8,485,561</i>	<i>\$7,500,026</i>	<i>\$7,098,948</i>	<i>\$7,173,938</i>	<i>\$7,249,758</i>
<i>Debt Service</i>	<i>\$737,203</i>	<i>\$4,626,065</i>	<i>\$4,626,065</i>	<i>\$4,626,065</i>	<i>\$4,626,065</i>
<i>Capital Outlay - Non WWTP</i>	<i>\$7,443,925</i>	<i>\$6,635,000</i>	<i>\$2,560,400</i>	<i>\$3,254,000</i>	<i>\$6,913,800</i>
<i>Capital Outlay - WWTP</i>	<i>\$22,677,249</i>				
<i>Capital Outlay - Misc. Unplanned</i>		<i>\$200,000</i>	<i>\$200,000</i>	<i>\$200,000</i>	<i>\$200,000</i>
<i>Capital Outlay - Vehicle Lease</i>	<i>\$87,000</i>	<i>\$87,000</i>	<i>\$87,000</i>	<i>\$87,000</i>	<i>\$87,000</i>
<i>Less: New Borrowing</i>	<i>(\$12,000,000)</i>				<i>(\$3,000,000)</i>
<i>Less: CWF Loan</i>	<i>(\$22,677,249)</i>				
<i>Bond Issuance Expense</i>	<i>\$180,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$45,000</i>
Total Cash Out	\$4,933,688	\$19,048,090	\$14,572,412	\$15,341,002	\$16,121,622
Net Cash Flow	\$6,549,816	(\$3,996,348)	\$796,683	\$487,998	\$174,987
Operating Fund					
Ending Balance	\$3,499,025	\$3,786,252	\$4,282,935	\$4,470,933	\$4,345,921
Days Cash on Hand	151	184	220	227	219
CIP Fund					
Ending Balance	\$4,583,575	\$0	\$0	\$0	\$0
Equipment Replacement Fund					
Ending Balance	\$2,114,455	\$2,414,455	\$2,714,455	\$3,014,455	\$3,314,455
Total Beginning Balance	\$3,647,238	\$10,197,054	\$6,200,707	\$6,997,390	\$7,485,388
Net Change	\$6,549,816	(\$3,996,348)	\$796,683	\$487,998	\$174,987
Total Ending Balance	\$10,197,054	\$6,200,707	\$6,997,390	\$7,485,388	\$7,660,376
Recommended Minimum Reserve					
Operating Reserve	\$5,812,028	\$5,137,004	\$4,862,293	\$4,913,656	\$4,965,587
Capital Reserve	\$4,572,640	\$3,966,640	\$4,197,190	\$4,311,299	\$3,716,395
Equipment Replacement Fund	\$2,114,455	\$2,414,455	\$2,714,455	\$3,014,455	\$3,314,455
Total Recommended Minimum Reserve	\$12,499,123	\$11,518,099	\$11,773,938	\$12,239,410	\$11,996,437
Days Cash on Hand	447	443	466	469	437
Revenue Debt Coverage - Total Revenue:	4.07	1.63	1.79	1.87	1.96

City of La Crosse
2023 Sewer Rate Update - Utility Basis

	2028	2029	2030	2031	2032
Projected Rate Increase	3.0%	3.0%	3.0%	3.0%	0.0%
Revenues					
User Charge Revenues - Retail	\$12,078,676	\$12,441,036	\$12,814,267	\$13,198,695	\$13,198,695
User Charge Revenues - Wholesale	\$3,347,226	\$3,447,643	\$3,551,072	\$3,657,604	\$3,657,604
User Charge Revenues - Hauled Waste	\$437,329	\$450,448	\$463,962	\$477,881	\$477,881
User Charge Revenues - High Strength	\$549,809	\$566,304	\$583,293	\$600,792	\$600,792
User Charge Revenues - Shelby SD#1	\$89,966	\$92,665	\$95,445	\$98,309	\$98,309
Other Operating Revenues	\$248,666	\$251,635	\$252,544	\$255,319	\$257,285
Non-Operating Revenues	\$27,500	\$27,500	\$27,500	\$27,500	\$27,500
Total Cash In	\$16,779,172	\$17,277,231	\$17,788,083	\$18,316,100	\$18,318,066
Expenses					
<i>Subtotal O&M</i>	<i>\$7,326,417</i>	<i>\$7,403,927</i>	<i>\$7,482,296</i>	<i>\$7,561,536</i>	<i>\$7,641,656</i>
<i>Debt Service</i>	<i>\$4,846,810</i>	<i>\$4,846,810</i>	<i>\$4,846,810</i>	<i>\$4,846,810</i>	<i>\$4,846,810</i>
<i>Capital Outlay - Non WWTP</i>	<i>\$3,500,000</i>	<i>\$3,605,000</i>	<i>\$3,713,150</i>	<i>\$3,824,545</i>	<i>\$3,939,281</i>
<i>Capital Outlay - WWTP</i>					
<i>Capital Outlay - Misc. Unplanned</i>	<i>\$200,000</i>	<i>\$200,000</i>	<i>\$200,000</i>	<i>\$200,000</i>	<i>\$200,000</i>
<i>Capital Outlay - Vehicle Lease</i>	<i>\$87,000</i>	<i>\$87,000</i>	<i>\$87,000</i>	<i>\$87,000</i>	<i>\$87,000</i>
<i>Less: New Borrowing</i>					
<i>Less: CWF Loan</i>					
<i>Bond Issuance Expense</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Total Cash Out	\$15,960,227	\$16,142,736	\$16,329,256	\$16,519,890	\$16,714,747
Net Cash Flow	\$818,945	\$1,134,495	\$1,458,827	\$1,796,209	\$1,603,319
Operating Fund					
Ending Balance	\$5,164,866	\$6,299,361	\$7,758,188	\$9,554,397	\$11,157,716
Days Cash on Hand	257	311	378	461	533
CIP Fund					
Ending Balance	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund					
Ending Balance	\$3,314,455	\$3,314,455	\$3,314,455	\$3,314,455	\$3,314,455
Total Beginning Balance	\$7,660,376	\$8,479,321	\$9,613,816	\$11,072,643	\$12,868,852
Net Change	\$818,945	\$1,134,495	\$1,458,827	\$1,796,209	\$1,603,319
Total Ending Balance	\$8,479,321	\$9,613,816	\$11,072,643	\$12,868,852	\$14,472,171
Recommended Minimum Reserve					
Operating Reserve	\$5,018,094	\$5,071,183	\$5,124,860	\$5,179,134	\$5,234,011
Capital Reserve	\$3,827,887	\$3,942,724	\$4,061,005	\$4,182,835	\$4,308,320
Equipment Replacement Fund	\$3,314,455	\$3,314,455	\$3,314,455	\$3,314,455	\$3,314,455
Total Recommended Minimum Reserve	\$12,160,436	\$12,328,361	\$12,500,321	\$12,676,424	\$12,856,787
Days Cash on Hand	441	444	448	452	456
Revenue Debt Coverage - Total Revenue:	1.95	2.04	2.13	2.22	2.20

Figure 5 - Forecast Cash Flow and Reserves with Proposed Rate Increases



**APPENDIX A – SEWER UTILITY COST OF SERVICE STUDY AND PROPOSED RATE
DESIGN FOR 2024**

Historical and Forecast Operation and Maintenance Expenses

New Object	Project No.	Account Description									Test Year	
			2017	2018	2019	2020	2021	2022	3-Year Average	2023	2024	
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
510000	W3160	Reg Salaries - Sanitary Lift Sta	82,111	71,145	110,296	54,844	56,854	57,026	56,241	65,000	73,450	
510000	W3430	Reg Salaries - Sanitary Lift Sta				69,801	43,602	86,764	66,722	65,000	75,000	
510005	W3160	Part-Time Labor - Sanitary Lift Stations - Collection						1,602	1,602	1,000	2,063	
510006	W3160	Overtime Wages - Sanitary Lift Sta				2,616	4,157	1,749	2,841	5,000	3,200	
510006	W3430	Overtime Wages - Sanitary Lift Sta				3,330	4,774	2,654	3,586	5,000	4,000	
521102	W3160	Electricity - Collector				15,185	14,745	15,484	15,138	17,000	18,020	
521102	W3430	Electricity - Interceptor				66,208	67,234	77,202	70,215	73,000	77,380	
521104	W3160	Water					475	1,315	895	1,600	1,616	
521104	W3430	Water					1,008	1,979	1,493	2,000	2,020	
521104	W3160	Natural Gas				2,241	3,356	4,101	3,233	4,200	4,326	
521104	W3430	Natural Gas				3,284	3,884	5,017	4,062	5,050	5,202	
521105	W3160	Sewer					150	674	412	1,000	1,400	
521105	W3430	Sewer					638	880	759	1,000	1,400	
521106	W3160	Storm Water					46	129	88	155	157	
521106	W3430	Storm Water					54	145	100	155	157	
540000	W3160	R&M Buildings - Collection				251	384	107	247	3,500	3,535	
540000	W3430	R&M Buildings - Interceptors				409	15,294	12,879	9,528	25,000	25,250	
540050	W3160	R&M Grounds - Collection				2,327	3,109	15,827	7,088	10,000	10,100	
540050	W3430	R&M Grounds - Interceptors				2,229	4,847	8,630	5,235	7,000	7,070	
540100	W3160	R&M Equip/Mach				563	18,648	19,639	12,950	25,000	25,250	
540100	W3430	R&M Equip/Mach				6,729	32,628	83,122	40,826	60,000	60,600	
SUBTOTAL LIFT STATIONS			82,111	71,145	110,296	230,016	275,887	396,925	303,260	376,660	401,195	
510000	W6631	Salaries and wages				69,381	61,753	69,887	67,007	73,381	75,000	
510000	W9030	Salaries and wages				0	46,359	54,822	33,727	66,000	69,670	
510006	W6631	Overtime Wages				9	38	30	26	50	40	
510006	W9030	Overtime Wages				0	706	1,228	645	1,500	1,580	
520075	W9030	Temporary Labor Services				0	3,832	0	1,277	0	0	
520134	W6631	Metering Expenses	193,074	277,638	294,146	264,151	265,072	260,208	263,144	275,000	277,750	
550150		Bad Debt Expense	2,831	73	504	175	0	281	152	2,000	2,020	
SUBTOTAL CUSTOMER ACCOUNTS			195,904	277,711	294,650	333,717	377,760	386,456	365,978	417,931	426,060	

New Object	Project No.	Account Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)	2022 (\$)	3-Year Average (\$)	2023 (\$)	2024 (\$)
510000	W8010	Reg Salaries - Oper & Mtce	90,168	602,880	574,139	599,429	567,562	361,498	509,497	640,000	465,476
510005	W8010	Part-Time Labor - Wastewater Treatment Operations				0	689	10,164	3,618	0	13,088
510006	W8010	Overtime Wages - Oper & Mtce	1,639	18,905	18,556	17,182	11,362	11,966	13,503	21,000	15,408
510030		Cell Phone Reimbursement				152	0	0	51	2,000	
521102		Electricity	498,698	555,066	571,726	457,619	473,286	527,751	486,219	650,000	200,000
521103		Water	65,558	32,376	38,449	41,315	42,363	72,622	52,100	90,000	45,000
521104		Natural Gas	31,661	41,970	38,662	27,905	42,200	53,273	41,126	325,000	334,750
521105		Sewer	128,707	50,703	63,971	64,590	66,125	156,394	95,703	200,000	70,000
521106		Storm Sewer Fee Payments	8,837	8,029	4,235	1,247	1,147	984	1,126	1,300	1,313
532090		Chemical Supplies - Ferric Chloride	143,695	171,870	181,237	159,795	94,201	115,202	123,066	700,000	707,000
532090		Chemical Supplies - Polymer				23,083	77,952	76,211	59,082	350,000	353,500
532090		Chemical Supplies - Misc				0	0	0	0	30,000	30,300
540000		R&M Buildings	29,685	15,340	12,079	15,892	19,672	26,347	20,637	25,000	25,250
540050		R&M Grounds	6,443	9,130	13,064	14,795	3,711	13,358	10,621	15,000	15,150
540100		R&M Equip/Mach	240,118	313,232	240,289	253,244	266,796	226,641	248,894	357,000	360,570
540100	W8030	R&M Equip/Mach - Energy Gen. Equip.						0			110,000
510030		Cell Phone Reimbursement				18	0	0	6	0	
SUBTOTAL FACILITY OPERATIONS			1,245,211	1,819,502	1,756,407	1,676,266	1,667,066	1,652,411	1,665,248	3,406,300	2,746,805
		Miscellaneous	12,196	9,588	13,422						
TOTAL OPERATION & MAINTENANCE			5,157,283	5,199,493	6,100,640	5,953,830	6,402,016	5,834,336	6,121,469	8,485,561	7,500,026

Allocation of Collector and Interceptor Mains

Function	Size (Inches)	Quantity (Feet)	Gravity Mains			Quantity (Feet)	Force Mains		
			Total	Collector	Interceptor		Total	Collector	Interceptor
C	1.5		-	-	-	237	356	356	-
C	2		-	-	-	410	820	820	-
C	2.5		-	-	-	1,000	2,500	2,500	-
C	3		-	-	-	3,700	11,100	11,100	-
C	4	481	1,924	1,924	-	2,390	9,560	9,560	-
C	6	2,471	14,826	14,826	-	3,824	22,944	22,944	-
C	8	441,093	3,528,742	3,528,742	-	3,377	27,016	27,016	-
C	10	117,061	1,170,605	1,170,605	-	430	4,300	4,300	-
C	12	219,470	2,633,638	2,633,638	-	10,052	120,624	120,624	-
C	14		-	-	-	17,374	243,236	243,236	-
C	15	62,437	936,552	936,552	-	-	-	-	-
C	16	234	3,742	3,742	-	16,810	268,960	268,960	-
I	18	60,459	1,088,267	-	1,088,267	6,634	119,412	-	119,412
I	20	16,937	338,730	-	338,730	-	-	-	-
I	21	5,113	107,365	-	107,365	-	-	-	-
I	24	24,577	589,855	-	589,855	6,290	150,960	-	150,960
I	27	1,721	46,464	-	46,464	-	-	-	-
I	30	19,356	580,686	-	580,686	-	-	-	-
I	33	1,058	-	-	-	-	-	-	-
I	36	9,931	-	-	-	-	-	-	-
I	39	1,565	61,035	-	61,035	-	-	-	-
I	42	527	22,134	-	22,134	-	-	-	-
I	48	4,217	-	-	-	-	-	-	-
I	50	16,523	826,150	-	826,150	-	-	-	-
		1,005,229	11,950,716	8,290,029	3,660,687	72,528	981,788	711,416	270,372
				69.37%	30.63%			72.46%	27.54%

Combined Gravity and Force Mains

				1,077,757	12,932,503	9,001,445	3,931,059
						69.60%	30.40%
Use for Allocation							
		O&M	UF Plant /				
			Dep	Total Plant			
Interceptor Mains		16.28%	30.40%	30.40%			
Collector Mains		83.72%	69.60%	69.60%			

Labor, Power, Chemical Cost Allocation Factor Development

Process Code		Allocation Percents								Total	Collection System	Interceptor System	Treatment Plant					Customer		
		Coll	Intr	Flow	BOD	TSS	P	NH ₃	Cst				Cnn	Flow	B.O.D.	T.S.S.	Phos.	NH ₃ -N	Billing	Meter/Conn
<u>Labor Allocation</u>																				
2	Primary Treatment	0%	0%	30%	10%	55%	5%	0%	0%	0%	39.92%	0.00%	0.00%	11.98%	3.99%	21.96%	2.00%	0.00%	0.00%	0.00%
3	Secondary Treatment	0%	0%	20%	45%	10%	5%	20%	0%	0%	36.73%	0.00%	0.00%	7.35%	16.53%	3.67%	1.84%	7.35%	0.00%	0.00%
5	Biosolids Trmnt & Disposal	0%	0%	0%	40%	55%	5%	0%	0%	0%	23.34%	0.00%	0.00%	0.00%	9.34%	12.84%	1.17%	0.00%	0.00%	0.00%
	Total Facility Operations Labor Expense	0%	0%	19%	30%	38%	5%	7%	0%	0%	100.00%	0.00%	0.00%	19.32%	29.86%	38.47%	5.00%	7.35%	0.00%	0.00%
<u>Electric Power Allocation</u>																				
1.1	Prelim.- Raw Sewage Pumping	0%	0%	100%	0%	0%	0%	0%	0%	0%	903,886	0	0	903,886	0	0	0	0	0	0
1.2	Prelim.- Bar Screening / Communiton	0%	0%	70%	0%	30%	0%	0%	0%	0%	80	0	0	56	0	24	0	0	0	0
1.3	Prelim.- Grit Removal	0%	0%	70%	0%	30%	0%	0%	0%	0%	37,962	0	0	26,573	0	11,389	0	0	0	0
2.1	Primary Clarifier	0%	0%	50%	20%	28%	3%	0%	0%	0%	64,224	0	0	32,112	12,845	17,661	1,606	0	0	0
3.1	Secondary - Activated Sludge	0%	0%	20%	45%	10%	5%	20%	0%	0%	6,953,268	0	0	1,390,654	3,128,970	695,327	347,663	1,390,654	0	0
3.6	Secondary - Phosphorus	0%	0%	0%	0%	0%	100%	0%	0%	0%	1,273,399	0	0	0	0	0	1,273,399	0	0	0
3.9	Secondary - Final Clarifier	0%	0%	20%	32%	44%	4%	0%	0%	0%	15,368	0	0	3,074	4,918	6,762	615	0	0	0
5	Biosolids Trmnt & Disposal	0%	0%	0%	40%	55%	5%	0%	0%	0%	2,968,699	0	0	0	1,187,480	1,632,784	148,435	0	0	0
6	Disinfection	0%	0%	100%	0%	0%	0%	0%	0%	0%	1,985,472	0	0	1,985,472	0	0	0	0	0	0
8.1	Flow Monitoring Eqmt.	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0
9	Electrical	0%	0%	31%	31%	17%	12%	10%	0%	0%	-1,992,200	0	0	-609,039	-607,971	-331,597	-248,523	-195,070	0	0
10	WWTP Non-Specific	0%	0%	31%	31%	17%	12%	10%	0%	0%	143,782	0	0	43,956	43,879	23,932	17,936	14,079	0	0
	Total Electric Power	0%	0%	31%	31%	17%	12%	10%	0%	0%	12,353,939	0	0	3,776,743	3,770,120	2,056,282	1,541,131	1,209,662	0	0
	% of Total											0%	0%	31%	31%	17%	12%	10%	0%	0%
<u>Chemical Allocation</u>																				
70.3	Polymer (Sludge)	0%	0%	0%	40%	55%	5%	0%	0%	0%	56.59%	0.00%	0.00%	0.00%	22.63%	31.12%	2.83%	0.00%	0.00%	0.00%
70.4	Ferric Cl ₂ (Phos.)	0%	0%	0%	0%	0%	100%	0%	0%	0%	43.00%	0.00%	0.00%	0.00%	0.00%	0.00%	43.00%	0.00%	0.00%	0.00%
70	Other Sup. & Chem.	0%	0%	13%	32%	36%	16%	3%	0%	0%	0.42%	0.00%	0.00%	0.05%	0.13%	0.15%	0.07%	0.01%	0.00%	0.00%
	Total Chemicals	0%	0%	0%	23%	31%	46%	0%	0%	0%	100.00%	0.00%	0.00%	0.05%	22.77%	31.27%	45.89%	0.01%	0.00%	0.00%
<u>Natural Gas Allocation</u>																				
66.1	Building Heat	0%	0%	19%	30%	38%	5%	7%	0%	0%	70.00%	0.00%	0.00%	13.53%	20.90%	26.93%	3.50%	5.14%	0.00%	0.00%
66.2	Sludge Heating	0%	0%	0%	40%	55%	5%	0%	0%	0%	30.00%	0.00%	0.00%	0.00%	12.00%	16.50%	1.50%	0.00%	0.00%	0.00%
	Total Natural Gas	0%	0%	14%	33%	43%	5%	5%	0%	0%	100.00%	0.00%	0.00%	13.53%	32.90%	43.43%	5.00%	5.14%	0.00%	0.00%

Allocation of Utility-Financed Plant to Service Cost Functions

Acct No.	Account Description	YE Balance 2023 (\$)	Allocation Percents										CONVEYANCE		TREATMENT PLANT					CUSTOMER COSTS		HAULED WASTE
			Coll	Int	Flow	BOD	TSS	P	NH-3	Cust	Conn	HW	Collection System	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Conn	(\$)
WASTEWATER TREATMENT FACILITY:																						
1.1	Prelim.- Raw Sewage Pumping	890,991	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	890,991	0	0	0	0	0	0	0	
1.2	Prelim.- Bar Screening / Communion	1,030,279	0%	0%	70%	0%	30%	0%	0%	0%	0%	0	0	721,195	0	309,084	0	0	0	0	0	
1.3	Prelim.- Grit Removal	736,526	0%	0%	70%	0%	30%	0%	0%	0%	0%	0	0	515,568	0	220,958	0	0	0	0	0	
1.4	Prelim.- Septage Receiving	2,106,143	0%	0%	0%	0%	0%	0%	0%	0%	100%	0	0	0	0	0	0	0	0	0	2,106,143	
2	Primary Treatment	713,874	0%	0%	30%	10%	55%	5%	0%	0%	0%	0	0	214,162	71,387	392,631	35,694	0	0	0	0	
2.1	Primary Clarifier	1,953,891	0%	0%	50%	20%	28%	3%	0%	0%	0%	0	0	976,945	390,778	537,320	48,847	0	0	0	0	
3	Secondary Treatment	0	0%	0%	20%	45%	10%	5%	20%	0%	0%	0	0	0	0	0	0	0	0	0	0	
3.1	Secondary - Activated Sludge	5,757,074	0%	0%	20%	45%	10%	5%	20%	0%	0%	0	0	1,151,415	2,590,683	575,707	287,854	1,151,415	0	0	0	
3.6	Secondary - Phosphorus	7,938,354	0%	0%	0%	0%	0%	100%	0%	0%	0%	0	0	0	0	0	7,938,354	0	0	0	0	
3.7	Secondary - NH ₃ -N	24,023	0%	0%	0%	0%	0%	0%	100%	0%	0%	0	0	0	0	0	0	24,023	0	0	0	
3.8	Secondary - Return Sludge Pumping	0	0%	0%	20%	32%	44%	4%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	
3.9	Secondary - Final Clarifier	223,995	0%	0%	20%	32%	44%	4%	0%	0%	0%	0	0	44,799	71,678	98,558	8,960	0	0	0	0	
4	Advanced Treatment	0	0%	0%	30%	30%	30%	10%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	
5	Biosolids Trmnt & Disposal	43,638,439	0%	0%	0%	40%	55%	5%	0%	0%	0%	0	0	0	17,455,375	24,001,141	2,181,922	0	0	0	0	
6	Disinfection	1,121,728	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	1,121,728	0	0	0	0	0	0	0	
7	Plant Site Piping & Pumps	1,070,138	0%	0%	9%	32%	41%	16%	2%	0%	0%	0	0	94,210	343,958	436,809	175,517	19,645	0	0	0	
8	Laboratory & Monitoring	76,372	0%	0%	25%	35%	20%	10%	10%	0%	0%	0	0	19,093	26,730	15,274	7,637	7,637	0	0	0	
8.1	Flow Monitoring Eqmt.	61,196	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	61,196	0	0	0	0	0	0	0	
8.2	Safety Equipment	7,094	0%	0%	9%	32%	41%	16%	2%	0%	0%	0	0	625	2,280	2,896	1,164	130	0	0	0	
9	Electrical	14,565,205	0%	0%	31%	31%	17%	12%	10%	0%	0%	0	0	4,452,753	4,444,945	2,424,342	1,816,983	1,426,183	0	0	0	
10	WWTP Non-Specific	8,561,323	0%	0%	13%	32%	36%	16%	3%	0%	0%	0	0	1,101,117	2,724,485	3,112,479	1,341,220	282,023	0	0	0	
	SUBTOTAL	90,476,644	0%	0%	13%	31%	36%	15%	3%	0%	2%	0	0	11,365,796	28,122,301	32,127,199	13,844,150	2,911,056	0	0	2,106,143	
	PERCENTAGE											0.00%	0.00%	12.56%	31.08%	35.51%	15.30%	3.22%	0.00%	0.00%	2.33%	
CONVEYANCE SYSTEM:																						
15	Interceptor Mains	8,484,961	0%	100%	0%	0%	0%	0%	0%	0%	0	8,484,961	0	0	0	0	0	0	0	0	0	
16	Interceptor Lift Stations	3,525,081	0%	100%	0%	0%	0%	0%	0%	0%	0	3,525,081	0	0	0	0	0	0	0	0	0	
17	Force Mains	0	0%	100%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0	
20	Collection Mains / Other Eqmt.	22,407,781	60%	0%	0%	0%	0%	0%	0%	15%	25%	13,444,669	0	0	0	0	0	3,361,167	5,601,945	0	0	
21	Collection Lift Stations (All)	3,138,194	100%	0%	0%	0%	0%	0%	0%	0%	0	3,138,194	0	0	0	0	0	0	0	0	0	
25	Service Connections / Laterals	0	0%	0%	0%	0%	0%	0%	0%	0%	100%	0	0	0	0	0	0	0	0	0	0	
26	Other Conveyance System - Non Specific	1,734,989	44%	32%	0%	0%	0%	0%	0%	9%	15%	766,085	554,832	0	0	0	0	155,277	258,795	0	0	
	SUBTOTAL	39,291,006	44%	32%	0%	0%	0%	0%	0%	9%	15%	17,348,947	12,564,874	0	0	0	0	3,516,444	5,860,740	0	0	
	PERCENTAGE											44.16%	31.98%	0.00%	0.00%	0.00%	0.00%	8.95%	14.92%	0.00%	0.00%	
	SUBTOTAL WWTP AND INTERCEPTORS											0	12,010,041	11,365,796	28,122,301	32,127,199	13,844,150	2,911,056	0	0	2,106,143	
												0.00%	11.72%	11.09%	27.44%	31.35%	13.51%	2.84%	0.00%	0.00%	2.06%	
	SUBTOTAL WWTP AND CONVEYANCE	129,767,650	13%	10%	9%	22%	25%	11%	2%	3%	5%	2%	17,348,947	12,564,874	11,365,796	28,122,301	32,127,199	13,844,150	2,911,056	3,516,444	5,860,740	2,106,143

Acct No.	Account Description	YE Balance 2023 (\$)	Allocation Percents										CONVEYANCE		TREATMENT PLANT					CUSTOMER COSTS		HAULED WASTE
			Coll	Int	Flow	BOD	TSS	P	NH-3	Cust	Conn	HW	Collection System	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Conn	
													(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
												13.37%	9.68%	8.76%	21.67%	24.76%	10.67%	2.24%	2.71%	4.52%	1.62%	
GENERAL PLANT EQUIPMENT:																						
28.1	Land & Land Rights	0	13%	10%	9%	22%	25%	11%	2%	3%	5%	2%	0	0	0	0	0	0	0	0	0	
28.2	Struct. & Improv.	0	13%	10%	9%	22%	25%	11%	2%	3%	5%	2%	0	0	0	0	0	0	0	0	0	
28.3	Office Furn. & Eqmt.	0	13%	10%	9%	22%	25%	11%	2%	3%	5%	2%	0	0	0	0	0	0	0	0	0	
28.4	Office Furn. & Eqmt.- EDP	54,489	13%	10%	9%	22%	25%	11%	2%	3%	5%	2%	7,285	5,276	4,772	11,809	13,490	5,813	1,222	1,477	2,461	884
28.5	Transport. Eqmt.	2,405,754	13%	10%	9%	22%	25%	11%	2%	3%	5%	2%	321,631	232,939	210,710	521,357	595,604	256,656	53,968	65,191	108,652	39,046
28.6	Communications Eqmt.	5,699	13%	10%	9%	22%	25%	11%	2%	3%	5%	2%	762	552	499	1,235	1,411	608	128	154	257	92
28.7	Tools, Shop & Misc.	64,261	13%	10%	9%	22%	25%	11%	2%	3%	5%	2%	8,591	6,222	5,628	13,926	15,909	6,856	1,442	1,741	2,902	1,043
28.8	Safety Eqmt.	0	13%	10%	9%	22%	25%	11%	2%	3%	5%	2%	0	0	0	0	0	0	0	0	0	0
28.9	Other Genrl. Eqmt.	151,811	13%	10%	9%	22%	25%	11%	2%	3%	5%	2%	20,296	14,699	13,296	32,899	37,584	16,196	3,406	4,114	6,856	2,464
	SUBTOTAL	2,682,013	13%	10%	9%	22%	25%	11%	2%	3%	5%	2%	358,565	259,688	234,906	581,226	663,999	286,128	60,165	72,677	121,129	43,529
	TOTAL	132,449,663											17,707,512	12,824,562	11,600,702	28,703,527	32,791,197	14,130,278	2,971,221	3,589,121	5,981,869	2,149,672
												13.4%	9.7%	8.8%	21.7%	24.8%	10.7%	2.2%	2.7%	4.5%	1.6%	

Allocation of Depreciation to Service Cost Functions

Acct No.	Account Description	2024 Allocation Percents										CONVEYANCE		TREATMENT PLANT					CUSTOMER COSTS		HAULED WASTE	
		Total Projected Depreciation (\$)	Coll	Int	Flow	BOD	TSS	P	NH-3	Cust	Conn	HW	Collection System (\$)	Interceptor System (\$)	Flow (\$)	BOD (\$)	TSS (\$)	P (\$)	NH-3 (\$)	Billing (\$)	Meter / Conn (\$)	(\$)
WASTEWATER TREATMENT FACILITY:																						
1.1	Prelim.- Raw Sewage Pumping	18,719	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	18,719	0	0	0	0	0	0	0	
1.2	Prelim.- Bar Screening / Communion	25,000	0%	0%	70%	0%	30%	0%	0%	0%	0%	0	0	17,500	0	7,500	0	0	0	0	0	
1.3	Prelim.- Grit Removal	11,859	0%	0%	70%	0%	30%	0%	0%	0%	0%	0	0	8,301	0	3,558	0	0	0	0	0	
1.4	Prelim.- Septage Receiving	42,123	0%	0%	0%	0%	0%	0%	0%	0%	100%	0	0	0	0	0	0	0	0	0	42,123	
2	Primary Treatment	750	0%	0%	30%	10%	55%	5%	0%	0%	0%	0	0	225	75	413	38	0	0	0	0	
2.1	Primary Clarifier	92,550	0%	0%	50%	20%	28%	3%	0%	0%	0%	0	0	46,275	18,510	25,451	2,314	0	0	0	0	
3	Secondary Treatment	0	0%	0%	20%	45%	10%	5%	20%	0%	0%	0	0	0	0	0	0	0	0	0	0	
3.1	Secondary - Activated Sludge	200,121	0%	0%	20%	45%	10%	5%	20%	0%	0%	0	0	40,024	90,054	20,012	10,006	40,024	0	0	0	
3.6	Secondary - Phosphorus	265,831	0%	0%	0%	0%	0%	100%	0%	0%	0%	0	0	0	0	0	265,831	0	0	0	0	
3.7	Secondary - NH ₃ -N	0	0%	0%	0%	0%	0%	0%	100%	0%	0%	0	0	0	0	0	0	0	0	0	0	
3.8	Secondary - Return Sludge Pumping	0	0%	0%	20%	32%	44%	4%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	
3.9	Secondary - Final Clarifier	3,153	0%	0%	20%	32%	44%	4%	0%	0%	0%	0	0	631	1,009	1,387	126	0	0	0	0	
4	Advanced Treatment	0	0%	0%	30%	30%	30%	10%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	
5	Biosolids Trmnt & Disposal	1,342,164	0%	0%	0%	40%	55%	5%	0%	0%	0%	0	0	0	536,866	738,190	67,108	0	0	0	0	
6	Disinfection	29,511	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	29,511	0	0	0	0	0	0	0	
7	Plant Site Piping & Pumps	28,856	0%	0%	8%	32%	40%	17%	2%	0%	0%	0	0	2,338	9,376	11,552	5,010	580	0	0	0	
8	Laboratory & Monitoring	4,395	0%	0%	25%	35%	20%	10%	10%	0%	0%	0	0	1,099	1,538	879	440	440	0	0	0	
8.1	Flow Monitoring Eqmt.	2,007	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	2,007	0	0	0	0	0	0	0	
8.2	Safety Equipment	0	0%	0%	8%	32%	40%	17%	2%	0%	0%	0	0	0	0	0	0	0	0	0	0	
9	Electrical	536,347	0%	0%	31%	31%	17%	12%	10%	0%	0%	0	0	163,967	163,680	89,274	66,908	52,518	0	0	0	
10	WWTP Non-Specific	310,970	0%	0%	13%	32%	35%	16%	4%	0%	0%	0	0	40,139	99,693	109,055	50,724	11,360	0	0	0	
	SUBTOTAL	2,914,354	0%	0%	13%	32%	35%	16%	4%	0%	1%	0	0	370,735	920,801	1,007,270	468,504	104,921	0	0	42,123	
CONVEYANCE SYSTEM:																						
15	Interceptor Mains	82,375	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	82,375	0	0	0	0	0	0	0	0	
16	Interceptor Lift Stations	98,430	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	98,430	0	0	0	0	0	0	0	0	
17	Force Mains	0	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	
20	Collection Mains / Other Eqmt.	219,487	60%	0%	0%	0%	0%	0%	0%	15%	25%	131,692	0	0	0	0	0	0	32,923	54,872	0	
21	Collection Lift Stations (All)	83,089	100%	0%	0%	0%	0%	0%	0%	0%	0%	83,089	0	0	0	0	0	0	0	0	0	
25	Service Connections / Laterals	0	0%	0%	0%	0%	0%	0%	0%	0%	100%	0	0	0	0	0	0	0	0	0	0	
26	Other Conveyance System - Non Specific	60,806	44%	37%	0%	0%	0%	0%	0%	7%	11%	27,018	22,744	0	0	0	0	0	4,141	6,902	0	
	SUBTOTAL	544,186	44%	37%	0%	0%	0%	0%	0%	7%	11%	241,799	203,548	0	0	0	0	0	37,065	61,774	0	

Acct No.	Account Description	2024 Allocation Percents											CONVEYANCE		TREATMENT PLANT				CUSTOMER COSTS		HAULED WASTE	
		Total	Coll	Int	Flow	BOD	TSS	P	NH-3	Cust	Conn	HW	Collection System	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Conn	(\$)
		Projected Depreciation (\$)																				
GENERAL PLANT EQUIPMENT:																						
28.1	Land & Land Rights	0	7%	6%	11%	27%	29%	14%	3%	1%	2%	1%	0	0	0	0	0	0	0	0	0	
28.2	Struct. & Improv.	0	7%	6%	11%	27%	29%	14%	3%	1%	2%	1%	0	0	0	0	0	0	0	0	0	
28.3	Office Furn. & Eqmt.	0	7%	6%	11%	27%	29%	14%	3%	1%	2%	1%	0	0	0	0	0	0	0	0	0	
28.4	Office Furn. & Eqmt.- EDP	0	7%	6%	11%	27%	29%	14%	3%	1%	2%	1%	0	0	0	0	0	0	0	0	0	
28.5	Transport. Eqmt.	142,748	7%	6%	11%	27%	29%	14%	3%	1%	2%	1%	9,980	8,401	15,302	38,005	41,574	19,337	4,331	1,530	2,550	1,739
28.6	Communications Eqmt.	570	7%	6%	11%	27%	29%	14%	3%	1%	2%	1%	40	34	61	152	166	77	17	6	10	7
28.7	Tools, Shop & Misc.	0	7%	6%	11%	27%	29%	14%	3%	1%	2%	1%	0	0	0	0	0	0	0	0	0	0
28.8	Safety Eqmt.	0	7%	6%	11%	27%	29%	14%	3%	1%	2%	1%	0	0	0	0	0	0	0	0	0	0
28.9	Other Genrl. Eqmt.	5,664	7%	6%	11%	27%	29%	14%	3%	1%	2%	1%	396	333	607	1,508	1,650	767	172	61	101	69
	SUBTOTAL	148,982	7%	6%	11%	27%	29%	14%	3%	1%	2%	1%	10,416	8,768	15,970	39,665	43,390	20,182	4,520	1,597	2,661	1,815
	TOTAL	3,607,522											252,215	212,316	386,705	960,466	1,050,660	488,685	109,441	38,661	64,435	43,937

Summary of Allocation of Operating Costs to Service Cost Functions

Retail Rate of Return - Collection System	0.00%										
Retail Rate of Return - Non-Collection	5.70%										
NIRB - Collection System	18,301,637										
NIRB - Non-Collection	64,945,352										
		<u>CONVEYANCE</u>				<u>WASTE TREATMENT</u>				<u>CUSTOMER COSTS</u>	<u>HAULED WASTE</u>
<u>Operating Cost</u>	Total	Collection System	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	7,239,961	1,313,301	895,974	606,228	1,151,429	1,292,377	1,020,749	212,349	140,565	585,044	21,944
Depreciation	3,607,522	252,215	212,316	386,705	960,466	1,050,660	488,685	109,441	38,661	64,435	43,937
Return on NIRB - Collection System	0	0	0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	3,701,885	0	433,810	410,540	1,015,796	1,160,455	500,060	105,149	0	0	76,075
Total	14,549,368	1,565,516	1,542,101	1,403,473	3,127,691	3,503,492	2,009,494	426,939	179,226	649,479	141,957

Wholesale ROR - Collection System	0.00%										
Wholesale ROR - Non-Collection	5.90%										
NIRB - Collection System	18,301,637										
NIRB - Non-Collection	64,945,352										
		<u>CONVEYANCE</u>				<u>WASTE TREATMENT</u>				<u>CUSTOMER COSTS</u>	<u>HAULED WASTE</u>
<u>Operating Cost</u>	Total	Collection System	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	7,239,961	1,313,301	895,974	606,228	1,151,429	1,292,377	1,020,749	212,349	140,565	585,044	21,944
Depreciation	3,607,522	252,215	212,316	386,705	960,466	1,050,660	488,685	109,441	38,661	64,435	43,937
Return on NIRB - Collection System	0	0	0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	3,831,776	0	449,032	424,945	1,051,438	1,201,173	517,606	108,839	0	0	78,745
Total	14,679,259	1,565,516	1,557,322	1,417,878	3,163,333	3,544,209	2,027,040	430,628	179,226	649,479	144,626

Non-Contract ROR - Collection System	0.00%										
Non-Contract ROR - Non-Collection	7.90%										
NIRB - Collection System	18,301,637										
NIRB - Non-Collection	64,945,352										
		<u>CONVEYANCE</u>				<u>WASTE TREATMENT</u>				<u>CUSTOMER COSTS</u>	<u>HAULED WASTE</u>
<u>Operating Cost</u>	Total	Collection System	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	7,239,961	1,313,301	895,974	606,228	1,151,429	1,292,377	1,020,749	212,349	140,565	585,044	21,944
Depreciation	3,607,522	252,215	212,316	386,705	960,466	1,050,660	488,685	109,441	38,661	64,435	43,937
Return on NIRB - Collection System	0	0	0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	5,130,683	0	601,246	568,994	1,407,857	1,608,350	693,065	145,733	0	0	105,438
Total	15,978,166	1,565,516	1,709,536	1,561,927	3,519,753	3,951,387	2,202,500	467,523	179,226	649,479	171,319

Overall Rate of Return	4.55%										
NIRB - Collection System	18,301,637										
NIRB - Non-Collection	64,945,352										
		<u>CONVEYANCE</u>				<u>WASTE TREATMENT</u>				<u>CUSTOMER COSTS</u>	<u>HAULED WASTE</u>
<u>Operating Cost</u>	Total	Collection System	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	7,239,961	1,313,301	895,974	606,228	1,151,429	1,292,377	1,020,749	212,349	140,565	585,044	21,944
Depreciation	3,607,522	252,215	212,316	386,705	960,466	1,050,660	488,685	109,441	38,661	64,435	43,937
Return on NIRB - Combined	3,791,646	0	443,119	419,362	1,039,475	1,190,928	512,229	107,790	0	0	78,745
Total	14,639,129	1,565,516	1,551,409	1,412,295	3,151,370	3,533,964	2,021,663	429,579	179,226	649,479	144,626

Customer Class Demand Allocation

Customer Class	Billing Units - CCF	BASE DEMAND					EXTRA-CAPACITY MAX DAY DEMAND				BOD			
	Annual Volume (CCF)	Average Day Volume (CF)	System Percent (%)	Collection Percent (%)	Interceptor Percent (%)	Retail Percent (%)	Extra Capacity Ratio	Extra Capacity Volume Per Day (CCF)	System Adjust. Percentage (%)	Coll. Adjust. Percentage (%)	Waste Strength (mg/l)	Loadings (lbs)	Percent (%)	Retail Percent (%)
Residential	932,574.0	255,500	18.36%	23.38%	18.40%	23.31%	0.62	157,215	18.36%	23.38%	350	2,037,414	19.53%	25.24%
Multi-Family	349,555.8	95,769	6.88%	8.76%	6.90%	8.74%	0.62	58,929	6.88%	8.76%	350	763,682	7.32%	9.46%
Commercial	594,400.4	162,849	11.70%	14.90%	11.73%	14.86%	0.62	100,205	11.70%	14.90%	350	1,298,599	12.45%	16.09%
Industrial	996,432.7	272,995	19.61%	24.98%	19.66%	24.91%	0.62	167,981	19.61%	24.98%	350	2,176,927	20.87%	26.97%
Public Authority	243,815.9	66,799	4.80%	6.11%	4.81%	6.09%	0.62	41,103	4.80%	6.11%	350	532,670	5.11%	6.60%
Onalaska	743,386.4	203,667	14.63%	0.00%	14.67%	0.00%	0.62	125,322	14.63%	0.00%	350	1,624,092	15.57%	0.00%
La Crescent	134,849.4	36,945	2.65%	0.00%	2.66%	0.00%	0.62	22,733	2.65%	0.00%	350	294,608	2.82%	0.00%
Campbell	140,146.3	38,396	2.76%	0.00%	2.76%	0.00%	0.62	23,626	2.76%	0.00%	350	306,181	2.93%	0.00%
Shelby SD#2	61,824.0	16,938	1.22%	0.00%	1.22%	0.00%	0.62	10,422	1.22%	0.00%	350	135,068	1.29%	0.00%
Holding Tank Waste	5,353.8	1,467	0.11%	0.00%	0.00%	0.13%	0.62	903	0.11%	0.00%	600	20,051	0.19%	0.25%
Septic Tank Waste	4,256.8	1,166	0.08%	0.00%	0.00%	0.11%	0.62	718	0.08%	0.00%	1,800	47,828	0.46%	0.59%
Grease Trap Waste	1,935.7	530	0.04%	0.00%	0.00%	0.05%	0.62	326	0.04%	0.00%	7,500	90,622	0.87%	1.12%
Category "B" Surcharge Loadings	-	-	0.00%	0.00%	0.00%	0.00%	0.00	-	0.00%	0.00%	-	1,104,742	10.59%	13.69%
Inflow / Infiltration	872,133.9	238,941	17.17%	21.86%	17.20%	21.80%	0.62	147,026	17.17%	21.86%	-	-	0.00%	0.00%
Total	5,080,665.1	1,391,963	100.0%	100.0%	100.0%	100.0%		856,510	100.0%	100.0%		10,432,485	100.0%	100.0%

Customer Class Demand Allocation

Billing Units - CCF

TREATMENT CATEGORIES

Customer Class	TSS					P				NH3			
	Annual Volume (CCF)	Waste Strength (mg/l)	Loadings (lbs)	Percent (%)	Retail Percent (%)	Waste Strength (mg/l)	Loadings (lbs)	Percent (%)	Retail Percent (%)	Waste Strength (mg/l)	Loadings (lbs)	Percent (%)	Retail Percent (%)
Residential	932,574.0	325	1,891,884	21.21%	28.11%	7.0	40,748	20.28%	26.51%	40.0	232,847	21.35%	28.36%
Multi-Family	349,555.8	325	709,133	7.95%	10.54%	7.0	15,274	7.60%	9.94%	40.0	87,278	8.00%	10.63%
Commercial	594,400.4	325	1,205,842	13.52%	17.92%	7.0	25,972	12.93%	16.90%	40.0	148,411	13.60%	18.07%
Industrial	996,432.7	325	2,021,433	22.66%	30.04%	7.0	43,539	21.67%	28.33%	40.0	248,792	22.81%	30.30%
Public Authority	243,815.9	325	494,622	5.54%	7.35%	7.0	10,653	5.30%	6.93%	40.0	60,877	5.58%	7.41%
Onalaska	743,386.4	325	1,508,085	16.91%	0.00%	7.0	32,482	16.17%	0.00%	40.0	185,610	17.02%	0.00%
La Crescent	134,849.4	325	273,565	3.07%	0.00%	7.0	5,892	2.93%	0.00%	40.0	33,670	3.09%	0.00%
Campbell	140,146.3	325	284,311	3.19%	0.00%	7.0	6,124	3.05%	0.00%	40.0	34,992	3.21%	0.00%
Shelby SD#2	61,824.0	325	125,420	1.41%	0.00%	7.0	2,701	1.34%	0.00%	40.0	15,436	1.42%	0.00%
Holding Tank Waste	5,353.8	1,800	60,154	0.67%	0.89%	25.0	835	0.42%	0.54%	50.0	1,671	0.15%	0.20%
Septic Tank Waste	4,256.8	5,500	146,143	1.64%	2.17%	60.0	1,594	0.79%	1.04%	100.0	2,657	0.24%	0.32%
Grease Trap Waste	1,935.7	15,000	181,244	2.03%	2.69%	120.0	1,450	0.72%	0.94%	200.0	2,417	0.22%	0.29%
Category "B" Surcharge Loadings	-	-	18,971	0.21%	0.28%	-	13,624	6.78%	8.86%	-	36,201	3.32%	4.41%
Inflow / Infiltration	872,133.9	-	-	0.00%	0.00%	-	-	0.00%	0.00%	-	-	0.00%	0.00%
Total	5,080,665.1		8,920,807	100.0%	100.0%		200,889	100.0%	100.0%		1,090,859	100.0%	100.0%

Consumer Costs Allocation Factors

Customer Class	Number of Meters												Total Meters	Percent Total	
	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12			
Residential	8,736	4,618	143		2	1								13,500	84.52%
Multi-Family	164	213	308		25	59	4	4	1					778	4.87%
Commercial	302	552	343		57	103	23	18	2					1,400	8.77%
Industrial	4	14	29		10	13	9	14	6	4				103	0.64%
Public Authority	12	52	31		17	55	15	9						191	1.20%
Total	9,218	5,449	854	0	111	231	51	45	9	4	0	0	15,972		

Equivalent Meters														
Allocation factor:	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12	Total Equiv. Meters	Percent Total
Meter Size (Inches):	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12		
Equiv. Meters Ratio:	1	1.0	2.5	3.7	5	8	15	25	50	80	120	160		

Customer Class	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12	Total	Percent
Residential	8,736	4,618	358	-	10	8	-	-	-	-	-	-	13,730	62.79%
Multi-Family	164	213	770	-	125	472	60	100	50	-	-	-	1,954	8.94%
Commercial	302	552	858	-	285	824	345	450	100	-	-	-	3,716	16.99%
Industrial	4	14	73	-	50	104	135	350	300	320	-	-	1,350	6.17%
Public Authority	12	52	78	-	85	440	225	225	-	-	-	-	1,117	5.11%
Total	9,218	5,449	2,135	0	555	1,848	765	1,125	450	320	0	0	21,865	100.00%

Equivalent Services														
Allocation factor:	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12	Total Equiv. Services	Percent Total
Meter Size (Inches):	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12		
Equiv. Services Ratio:	1	1.0	1.3	1.7	2	3	4	5	6	7	8	9		

Customer Class	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12	Total	Percent
Residential	8,736	4,618	186	-	4	3	-	-	-	-	-	-	13,547	78.75%
Multi-Family	164	213	400	-	50	177	16	20	6	-	-	-	1,046	6.08%
Commercial	302	552	446	-	114	309	92	90	12	-	-	-	1,917	11.14%
Industrial	4	14	38	-	20	39	36	70	36	28	-	-	285	1.65%
Public Authority	12	52	40	-	34	165	60	45	-	-	-	-	408	2.37%
Total	9,218	5,449	1,110	0	222	693	204	225	54	28	0	0	17,203	100.00%

Allocation of Service Cost Functions to Customer Classes - Combined Retail and Wholesale Return on Investment

	C C N N										Holding Tank Waste	Septic Tank Waste	Grease Trap Waste	Category "B" Surcharge Loadings	Infiltration / Inflow
	Total	Residential	Multi-Family	Commercial	Industrial	Public Authority	Onalaska	La Crescent	Campbell	Shelby SD#2					
CONVEYANCE COSTS:															
Collection	1,565,516	366,004	137,189	233,282	391,067	95,690	0	0	0	0	0	0	0	0	342,284
La Crescent Forcemain Interceptor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interceptor	1,551,409	283,703	106,340	180,825	303,129	74,172	228,381	41,428	47,264	20,850	0	0	0	0	265,316
FLOW COSTS:															
Flow	1,412,295	257,612	96,561	164,196	275,253	67,351	207,459	37,633	43,085	19,006	1,494	1,188	540	0	240,917
TREATMENT COSTS:															
BOD	3,151,370	610,823	228,954	389,324	652,650	159,696	492,456	89,331	103,300	45,570	6,080	14,503	27,478	331,205	0
TSS	3,533,964	743,005	278,500	473,573	793,882	194,254	599,158	108,687	125,933	55,554	23,899	58,062	72,008	7,451	0
P	2,021,663	407,606	152,783	259,799	435,517	106,566	327,754	59,454	67,138	29,617	8,430	16,087	14,631	136,281	0
NH-3	429,579	91,131	34,159	58,085	97,372	23,826	73,272	13,291	14,997	6,616	660	1,049	954	14,168	0
CUSTOMER COSTS:															
Billing	179,226	151,487	8,730	15,710	1,156	2,143	0	0	0	0	0	0	0	0	0
Equivalent Meters	649,479	407,822	58,042	110,365	40,086	33,165	0	0	0	0	0	0	0	0	0
HAULED WASTE															
	144,626	0	0	0	0	0	0	0	0	0	78,185	40,794	25,646	0	
SUBTOTAL COST before I/I															
	14,639,129	3,319,194	1,101,257	1,885,160	2,990,112	756,863	1,928,480	349,824	401,716	177,213	118,748	131,683	141,257	489,105	848,516
Collection		270,713	20,152	37,043	6,937	7,439									
Interceptor		58,527	21,938	37,304	62,534	15,301	47,114	8,546	9,750	4,301					
Flow		53,129	19,914	33,863	56,767	13,890	42,786	7,761	8,886	3,920					
I/I Adjustment Allocation %		45%	7%	13%	15%	4%	11%	2%	2%	1%	0%	0%	0%	0%	
I/I Adjustment	0	382,369	62,004	108,210	126,239	36,631	89,900	16,308	18,636	8,221	0	0	0	0	(848,516)
SUBTOTAL COST after I/I															
	14,639,129	3,701,563	1,163,260	1,993,369	3,116,350	793,495	2,018,380	366,132	420,352	185,434	118,748	131,683	141,257	489,105	0
LESS: SHELBY SD#1 REVENUES															
	(79,934)	(20,212)	(6,352)	(10,884)	(17,016)	(4,333)	(11,021)	(1,999)	(2,295)	(1,013)	(648)	(719)	(771)	(2,671)	
COST OF SERVICES															
	14,559,195	3,681,351	1,156,909	1,982,485	3,099,334	789,162	2,007,359	364,133	418,057	184,421	118,100	130,964	140,486	486,435	
REVENUE AT PRESENT RATES															
	11,252,371	2,824,502	827,673	1,421,672	2,181,584	560,820	1,843,316	338,713	387,659	171,012	80,136	117,438	127,181	370,668	
DIFFERENCE															
	3,306,824	856,850	329,236	560,813	917,749	228,342	164,043	25,420	30,398	13,410	37,964	13,526	13,305	115,767	
PERCENT INCREASE/DECREASE															
	29.39%	30.34%	39.78%	39.45%	42.07%	40.72%	8.90%	7.50%	7.84%	7.84%	47.37%	11.52%	10.46%	31.23%	

General Service Charge Calculation

	Cost of Service	Allocated I/I	Units	Annual Billing Periods	Cost per Billing Cycle (\$/Unit)
Billing Cost	\$179,226	\$536,589	15,972	4	\$11.20
Equivalent Meters	\$649,479	\$178,863	21,865	4	\$9.47
	\$828,705	\$715,452			

Billing Cycle - Quarterly

Size of Connection	Billing Cost (\$/unit)	Equivalent Meter Ratio	Meter Cost (\$/unit)	Equivalent Service Ratio	Calculated Charge (\$/unit)	Present Charge (\$/unit)	Proposed Service Charge (\$/unit)	No. Connections	Revenues at Present Rates	Revenues at Proposed Rates
5/8-inch	\$11.20	1.0	\$9.47	1.0	\$20.68	\$15.00	\$18.00	9,218	\$553,080	\$663,696
3/4-inch	\$11.20	1.0	\$9.47	1.0	\$20.68	\$15.00	\$18.00	5,449	\$326,940	\$392,328
1-inch	\$11.20	2.5	\$23.68	1.3	\$34.88	\$24.00	\$30.00	854	\$81,984	\$102,480
1 1/4-inch	\$11.20	3.7	\$35.04	1.7	\$46.25	\$39.00	\$40.00	-	\$0	\$0
1 1/2-inch	\$11.20	5.0	\$47.36	2.0	\$58.56	\$60.00	\$51.00	111	\$17,316	\$22,644
2-inch	\$11.20	8.0	\$75.77	3.0	\$86.97	\$108.00	\$75.00	231	\$55,440	\$69,300
2 1/2-inch	\$11.20	12.0	\$113.65	3.5	\$124.86	\$174.00	\$108.00	-	\$0	\$0
3-inch	\$11.20	15.0	\$142.07	4.0	\$153.27	\$342.00	\$133.00	51	\$22,032	\$27,132
4-inch	\$11.20	25.0	\$236.78	5.0	\$247.98	\$543.00	\$215.00	45	\$31,320	\$38,700
6-inch	\$11.20	50.0	\$473.55	6.0	\$484.76	\$813.00	\$420.00	9	\$12,312	\$15,120
8-inch	\$11.20	80.0	\$757.69	7.0	\$768.89	\$1,080.00	\$666.00	4	\$8,688	\$10,656
10-inch	\$11.20	120.0	\$1,136.53	8.0	\$1,147.74		\$994.00	-	\$0	\$0
12-inch	\$11.20	160.0	\$1,515.38	9.0	\$1,526.58		\$1,322.00	-	\$0	\$0
Total								15,972	\$1,109,112	\$1,342,056
Cost of Service										\$1,544,157
Percent of Cost										86.9%

Volumetric and Surcharge Rate Calculation

	Total	Residential	Multi-Family	Commercial	Industrial	Public Authority	Onalaska	La Crescent	Campbell	Shelby SD#2	Holding Tank Waste	Septic Tank Waste	Grease Trap Waste	Category "B" Surcharge Loadings
Allocated Cost - Volumetric	\$13,076,505	\$2,759,885	\$1,034,485	\$1,759,085	\$2,948,870	\$721,555	\$2,007,359	\$364,133	\$418,057	\$184,421	\$118,100	\$130,964	\$140,486	\$489,105
Billable Units CCF	4,208,531	932,574	349,556	594,400	996,433	243,816	743,386	134,849	140,146	61,824	5,354	4,257	1,936	
Calculated Rate \$ / CCF		\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.70	\$2.70	\$2.98	\$2.98	\$22.06	\$30.77	\$72.58	
Proposed Rate \$ / CCF		\$3.01	\$3.01	\$3.01	\$3.01	\$3.01	\$2.70	\$2.70	\$2.98	\$2.98	\$16.40	\$27.15	\$67.60	
Proposed Rate \$ / M gals							\$3,610.01	\$3,610.01	\$3,987.97	\$3,987.97				
Proposed Rate \$ / K gals											\$21.93	\$36.30	\$90.37	
Allocated Cost - BOD	\$3,127,691													
Billable Units Pounds	10,405,303													1,104,742
Calculated Rate \$ / lb.	\$0.3006													
Proposed Rate	\$0.300													
Allocated Cost - TSS	\$3,503,492													
Billable Units Pounds	8,895,567													18,971
Calculated Rate \$ / lb.	\$0.3938													
Proposed Rate	\$0.390													
Allocated Cost - Phosphorus	\$2,009,494													
Billable Units Pounds	200,345													13,624
Calculated Rate \$ / lb.	\$10.0302													
Proposed Rate	\$9.950													
Allocated Cost - NH-3	\$426,939													
Billable Units Pounds	1,087,752													36,201
Calculated Rate \$ / lb.	\$0.3925													
Proposed Rate	\$0.390													
Estimated Revenues	\$13,178,224	\$2,807,048	\$1,052,163	\$1,789,145	\$2,999,262	\$733,886	\$2,007,357	\$364,132	\$418,057	\$184,421	\$87,822	\$115,583	\$130,849	\$488,498

**APPENDIX B – BASIS OF RISK PREMIUM FOR NON-CONTRACT VS. CONTRACT
COMMUNITIES**

INTRODUCTION

This updated study proposed to determine revenue requirements using the utility basis method. This is the standard approach for water and sewer utilities regulated by the Public Service Commission of Wisconsin and is common nationwide for utilities that provide service to customers outside of their municipal boundaries, whether on retail or wholesale basis. It is a reasonable and appropriate approach to setting rates because the municipal owner carries certain burdens and risks that the outside communities do not have to bear. If there is not a current agreement for sewer service, the risk is even greater to the municipal utility owner. This appendix explains how the utility basis is appropriate for the La Crosse Sewer Utility, in particular a risk premium for communities lacking current sewer service contracts.

LITERATURE REVIEW

A number of publications discuss the utility basis of setting revenue requirements and rates for sewer utilities. The following excerpts can be found in the manual on rate-setting, "Financing and Charges for Wastewater Systems," published by the Water Environment Federation.⁸

On the general applicability of the utility basis for sewer utilities with wholesale customers:

"The approach works particular well for allocating costs to those customers located outside the corporate limits of a municipality owned utility. In such situations, the service relationship parallels that of an investor-owned utility because the owner (municipality) serves non-owner customers (those outside the corporate limits).

Customers inside the municipal corporate limits may be considered to be the utility's stockholders. They are ultimately responsible for paying all operating and capital costs of the utility should outside customers decide to no longer be served by the municipality. Thus, the municipality is entitled to a reasonable return from the non-owner customers, based on the value of the assets that are used and useful in providing service to them and the business risks inherent in municipal service to non-owner customers."⁹

This has particular application to La Crosse as outside city customers have no obligation to pay any capital costs directly from their own funding or via a direct payment on share of the loan for treatment plant improvements. The La Crosse Sewer Utility is carrying the entire burden of construction, debt, ownership, and replacement, without any guarantee of a certain level of sales

⁸ Water Environment Federation, Financing and Charges for Wastewater Systems, WEF Manual of Practice No. 27, 2004

⁹ Page 234, WEF Manual of Practice No. 27

or even that outside city customers will remain customers, and receiving a return on their investment is a perfectly reasonable expectation for the inside city owner customers. This approach is also of benefit to the outside city customers:

“...the utility basis provides a measure of protection for the non-owner customers against inconsistent capital financing choices or inequitable rate-setting practices of the municipal owner. The utility basis often stabilizes periodic rate changes compared with the cash basis as revenue- or debt-financed capital improvements may fluctuate significantly from year to year.”¹⁰

This is especially true in Wisconsin, which has a regulatory body that maintains a benchmark rate of return on investment for water and sewer utilities. By utilizing this as its own standard, the Utility ensures that outside city customers will not be charged an unfair rate, and any shortfall in revenues must be made up by inside city customers.

Additional risk exists where wholesale customers do not have current contracts for service. It is to the owner utility’s discretion to determine the amount of risk that warrants a higher rate of return for wholesale customers without contracts. On the level of risk regarding wholesale customers and contracts:

“If the municipality serves retail and wholesale customers outside its corporate limits, the utility would probably assess the level of risk involved in serving outside customers and charge a higher rate of return than the rate of return for inside customers.

To derive a higher outside rate of return, municipalities generally either add a fixed percentage in the range of 2 to 4%, or apply a multiplier in the range of 1.25 to 2.00, to the system rate of return as an allowance for cost associated with risk.”¹¹

For contract customers, the Utility is limiting its rate of return to the benchmark set by the Public Service Commission of Wisconsin at the time of setting rates, or to the same rate of return as retail customers if a higher return is needed. This rate is deemed to be a reasonable rate of return by the regulatory body of the State of Wisconsin, regardless of the actual cost of capital obtained by a utility or municipality. However, non-contract customers carry additional risk and can be reasonably charged a higher rate of return:

“Table A.1 shows an outside rate of return of 7.25%, which equates to approximately a 1.74 multiplier applied to the system return. A multiplier this high

¹⁰ Page 234, WEF Manual of Practice No. 27.

¹¹ Page 238, WEF Manual of Practice No. 27.

may be indicative of a service situation where the municipal utility has no means of terminating service to outside retail customers when they fail to pay. The situation could also apply where wholesale service is provided without contract.”¹²

Both of these hypothetical situations exist currently for the City of La Crosse Sewer Utility. It cannot legally terminate service as per the approved Sewer Service Area Plan, and it is currently providing wholesale service without contract.

Another publication discussing issues of wholesale service of wastewater treatment is “Water and Wastewater Finance and Pricing,” written by George A. Raftelis.¹³ To wit:

“The concept of inside-city customer ownership provides a fundamental explanation why the water and wastewater rates paid by outside city retail customers are often higher than those of inside-city retail customers for the same level of service. It also explains why, when industry standard cost-of-service principles are used to calculate outside-city rates (retail or wholesale), the outside revenue requirement generally includes an explicit return on invested capital component.

A secondary justification often used for charging higher rates to outside-city wholesale customers is that such customers create a higher level of risk for the providing utility. For example, a utility providing service to an outside-city wholesale customer may invest in new water or wastewater treatment plant capacity in order to provide service. If the wholesale customer elects to cancel service after the initial contract term, the providing utility may lose a significant source of rate revenue and find that it is left with unused excess treatment plant capacity.”¹⁴

This is the case with the La Crosse Sewer Utility. It is planning to invest in major improvements to its wastewater treatment plant, partially to provide capacity to its outside-city wholesale customers and is shouldering the entire burden of funding construction and the associated debt. At this time, it does not have current contracts to provide service for three of its wholesale customers and so is carrying 100 percent of the risk of providing capacity for these non-captive customers. While the utility does not believe it is in the best interests of its outside-city customers to cancel service, it recognizes that it is a possible outcome, and deems it reasonable to apply a higher rate of return of 2% to the rate of return in order to compensate the utility and its

¹² Page 238, WEF Manual of Practice No. 27.

¹³ Raftelis, George A., CRC Press, Water and Wastewater Finance and Pricing, 2015

¹⁴ Pages 255-256, Raftelis.

municipal owners for the risk and burden of carrying capacity that might go unused and the costs that are associated with such risk.

CONCLUSION

It is the recommendation of this study that it is appropriate to use the utility basis methodology to establish the revenue requirements of the La Crosse Sewer Utility, to charge no more than the PSC benchmark rate of return for wholesale customers, and to apply a risk premium of 2.0% to the rate of return for wholesale customers without a contract for the reasons described within this appendix. Proposed non-contract wholesale customer rates were developed using a rate of return of 7.90% (contract wholesale rate of return of 5.90% plus a 2.0% risk premium) for non-contract customers, as shown in Table 9.



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-1389

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Resolution

Resolution amending Appendix C Fee Schedule to reflect 2024 Sanitary Sewer Fee Increase.

RESOLUTION

WHEREAS, resolution 23-1488 approved Sanitary Sewer Utility Fee increases effective January 1, 2024.

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.

46-149	Category A, Retail customers discharging normal domestic strength wastewater quarterly facilities charge - per metering device, excluding deduct meters.		
	$\frac{5}{8}$ " Meter	2020 2024	\$15.00 \$18.00
	$\frac{3}{4}$ " Meter	2020 2024	\$15.00 \$18.00
	1" Meter	2020 2024	\$24.00 \$30.00
	1 $\frac{1}{2}$ " Meter	2020 2024	\$39.00 \$51.00
	2" Meter	2020 2024	\$60.00 \$75.00
	3" Meter	2020 2024	\$108.00 \$133.00
	4" Meter	2020 2024	\$174.00 \$215.00
	6" Meter	2020 2024	\$342.00 \$420.00
	8" Meter	2020 2024	\$543.00 \$666.00
	10" Meter	2020 2024	\$813.00 \$994.00
	12" Meter	2022 2024	\$1,080.00 \$1,322.00
46-149	Category A, Retail customers discharging normal domestic strength wastewater volume unit price, per 100 cubic feet	2023 2024	\$2.15 \$3.01
46-149	Category A, Unmetered – per quarter	2023 2024	\$51.55 \$69.17

46-149	Category B, Retail customers discharging high strength wastewater quarterly facilities charge, per metering device, excluding deduct meters	2020 2024	Same as quarterly facilities charges for Category A, Retail customers discharging normal domestic strength wastewater
46-149	Category B, Retail customers discharging high strength wastewater, volume unit price, per 100 cubic feet	2023 2024	\$2.15 \$3.01
46-149	Category B, Retail customers discharging high strength wastewater, BOD unit price, per pound	2023 2024	\$0.237 \$0.300
46-149	Category B, Retail customers discharging high strength wastewater the billing period, SS unit price, per pound	2023 2024	\$0.289 \$0.390
46-149	Category B, Retail customers discharging high strength wastewater, Phosphorus unit price, per pound	2023 2024	\$6.755 \$9.950
46-149	Category B, Retail customers discharging high strength wastewater the billing period, NH3- N (Ammonia) unit price, per pound	2023 2024	\$0.313 \$0.390
46-149	Category C, Tanker Truck Customers, fixed disposal charge, per load	2023 2024	\$15.20 \$18.00
46-149	Category C, Tanker Truck Customers, volume charge: Holding tank discharge, per Kgal	2023 2024	\$13.82 \$21.93
46-149	Category C, Tanker Truck Customers, volume charge: Septic tank discharge, per Kgal	2023 2024	\$32.82 \$36.30
46-149	Category C, Tanker Truck Customers, volume charge: Grease trap disposal, per Kgal	2023 2024	\$82.22 \$90.37
46-149	Contracted Wholesale Customers	2023 2024	\$3,315.00/per million gallons \$3,610.01/per million gallons

46-149	Non-Contracted Wholesale Customers	2023 2024	\$3,698.00/per million gallons \$3,987.97/per million gallons
46-149	Deduct meter - quarterly fixed charged based on meter size: $\frac{5}{8}$ " & $\frac{3}{4}$ "	2020 2024	\$15.00 \$18.00
46-149	Deduct meter - quarterly fixed charged based on meter size: 1"	2020 2024	\$24.00 \$30.00
46-149	Deduct meter - quarterly fixed charged based on meter size: $1\frac{1}{2}$ "	2020 2024	\$39.00 \$51.00
46-149	Deduct meter - quarterly fixed charged based on meter size: 2"	2020 2024	\$60.00 \$75.00
46-149	Deduct meter - quarterly fixed charged based on meter size: 3"	2020 2024	\$108.00 \$133.00
46-149	Deduct meter - quarterly fixed charged based on meter size: 4"	2020 2024	\$174.00 \$215.00
46-149	Deduct meter - quarterly fixed charged based on meter size: 6"	2020 2024	\$342.00 \$420.00

BE IT FURTHER RESOLVED that all other fees included within Appendix C remain unchanged.

BE IT FURTHER RESOLVED that the Director of Finance and the City Clerk are authorized to take any and all steps necessary to effectuate this resolution.



CITY OF LA CROSSE

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La Crosse, Wisconsin 54601
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LEGISLATION STAFF REPORT FOR COUNCIL

File ID Caption

Staff/Department Responsible for Legislation

Requestor of Legislation

Location, if applicable

Summary/Purpose

Background

Fiscal Impact

Staff Recommendation



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 23-0001

Agenda Date: 12/7/2023

Version: 1

Status: New Business

In Control: Finance & Personnel Committee

File Type: Status Update