Incorporation Submittal

FOR THE VILLAGE OF FRENCH ISLAND

La Crosse County, Wisconsin

Submitted: October 1, 2025

Petitioner: Mary Jo Werner

Case: 2024CV000646

ACKNOWLEDGEMENTS

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EXECUTIVE SUMMARY

On October 2nd, 2024 the Town of Campbell Board of Supervisors held an informational meeting on incorporation at Olivet Lutheran Church. More than 300 residents attended the standing room only discussion. The Board shared the pros and cons of incorporation, along with answers to frequently asked questions, with those in attendance. As a result of the meeting, a group of residents worked with Town office staff to coordinate the circulation of the petition to incorporate the entire Town. The circulators collected nearly 900 signatures for the incorporation petition. The incorporation petition was filed with the La Crosse County Circuit Court on April 29, 2025. The petitioner's designated representative is Mary Jo Werner, 3337 Hanson Ct, La Crosse, Wisconsin 54603, and the alternate is Ralph Thoren, 600 Plainview Rd, La Crosse, Wisconsin 54603. The petition was filed with the Circuit Court of La Crosse County on December 6th, 2025, as Case Number 2024CV000646. The Court hearing was conducted on April 29th, 2025, as specified in Wis. Stats. 66.0203. The petition was found to be in compliance with Wis. Stats. 66.0205. Accordingly, the petition has been referred to the Wisconsin Department of Administration for a determination as provided for in Wis. Stats. 66.0207.The petitioners desire to incorporate approximately 12.88 square miles of the Town of Campbell into the Village of French Island. The proposed incorporation area includes the entirety of the existing Town boundaries. An overview map of the Town in relation to neighboring municipalities is included as Map #01. The developed area of the proposed village is nearly one-hundred percent developed as a mix of single family, two family and multifamily residential, commercial, industrial, institutional and public uses. The proposed village also encompasses a variety of environmentally sensitive areas of wetlands and floodplains.

The area proposed for incorporation currently functions as a village with a sanitary sewer district, law enforcement services, fire services, administrative staff, public parks, and all other services common to a village. The Town and its consulting engineering firm, Davy Engineering, have plans in progress to provide public water to the proposed Village. Incorporation could provide access to vital funding sources necessary to complete the system.

The area has its own strong social, civic, and community identity that distinguishes it from surrounding communities.

This document sets forth the information and analysis demonstrating that all statutory requirements are met.

INTRODUCTION

REASONS FOR SEEKING INCORPORATION

The Town of Campbell is pursuing incorporation to protect its community, maintain local control, and preserve its physical boundaries from future annexation. Key reasons for incorporation include:

Community Identity and Self Governance

French Island is home to over 4,000 residents who share a strong sense of community pride. Although Campbell is officially designated as a Town, it functions much like a village—featuring a dedicated Town board, local public works services, zoning administration, a police department, and fire/EMS services. Residents identify with French Island as a distinct and unified community.

Preservation of Boundaries & Prevention of Annexations

One of the primary motivations for incorporation is to prevent the loss of territory through annexations by adjacent municipalities. In the past, portions of the island have been annexed by the City of La Crosse, causing changes in the quantity of taxable land and affecting the Town's revenue base. Incorporation will create permanent borders and prevent further erosion of the Town's territory and tax base.

Expiration of Boundary Agreement & Strategic Timing

The Town entered into a boundary agreement with the City of La Crosse in 2004, which expired on December 31st, 2024. A copy of this agreement is included as Exhibit #01. The boundary agreement prohibited incorporation until July 1, 2024, 6 months prior to the expiration of the agreement. When that restriction lifted, the Town acted within the available window and officially filed for incorporation to secure its status as a self-governed municipality.

Improved Planning & Infrastructure Management

Campbell currently manages its own land use, zoning, and planning. But without incorporation, the risk of annexation makes it harder to commit to long-term infrastructure projects—like roads, utilities, and public facilities—that require stability and predictable funding. Becoming a village would allow Campbell to plan more confidently for the future, better prioritize infrastructure needs, and ensure consistent, community-driven growth.

Enhanced Zoning & Administrative Authority

Incorporation would give the Village of French Island full and permanent control over zoning, land division, and local administrative decisions. While the Town already oversees these processes, becoming a village would legally protect that authority and provide clarity for residents, developers, and staff, free from County oversight under Ch. 59, Wis. Stats. This will make it easier to guide development in ways that reflect the community and the Village's vision.

Financial Flexibility & Stability

Incorporation allows for greater financial flexibility and borrowing capacity. As a Town, Campbell is limited in its ability to issue long-term debt for infrastructure improvements. Transitioning to village status would provide access to broader borrowing mechanisms and cost-saving financial tools available to villages and cities. Additionally, villages often qualify for more competitive grant opportunities, making it easier to fund critical public works projects and community facilities. These financial advantages are essential for sustaining and improving services into the future.

A Natural Fit for Village Status

French Island offers a range of services and amenities consistent with a village, including public parks, boat landings, an elementary school, and a mix of residential, commercial and industrial land uses. The community is also supported by the Town Board, Town clerk's office, police department, Fire and EMS team, and maintenance team—all of which work together to serve residents and Town operations running smoothly. The community is compact, fully developed, and has clearly defined boundaries by water—making it geographically and functionally distinct.

IMPACT OF ANNEXATIONS

The Town of Campbell has experienced multiple annexations over the past two decades. A copy of the most recent annexation documentation from 2024 is included as Exhibit #02 These have negatively impacted long-term planning, reduced the Town's tax base, and created inefficiencies in service delivery due to overlapping jurisdictions. Without incorporation, the Town remains vulnerable to further annexation by surrounding municipalities—particularly the City of La Crosse. Incorporation is essential to preserve Campbell's future.

PUBLIC PARTICIPATION IN THE INCORPORATION PROCESS

Public participation in the incorporation process has been overwhelmingly positive. Residents have shown strong support through high turnout at events, active volunteerism, and ongoing engagement throughout the process.

At a public informational meeting held on October 2, 2024, at Olivet Lutheran Church, approximately 300 residents attended to learn more about incorporation, ask questions, and share their thoughts. The discussion was highly interactive, reflecting the community's interest in shaping its own future. The news article written about this event can be found here: Town of Campbell holds public meeting on incorporation plans | News | wxow.com. The article is also included as Exhibit #03.

Following the meeting, a group of residents partnered with Town office staff to coordinate the circulation of the incorporation petition throughout the community. Their efforts resulted in nearly 900 petition signatures—a strong show of community support for the movement. Town Board members volunteered their time on multiple Saturdays to help gather signatures for the incorporation petition, aiming to reach as many residents as possible and ensure the community was well-informed about the process. Additionally, Campbell resident and La Crosse County Chair for Campbell Wards 2–5, Margaret Larson, personally collected 80 signatures from residents on Hiawatha Islands, along Nakomis Avenue and Cherokee Avenue, demonstrating their support to remain part of the Town of Campbell and not be annexed into the City of La Crosse. At present, 43 properties along these streets remain within the Town, while the others have been annexed by the City of La Crosse. A copy of the collected signatures and the official petition document is included as Exhibit #04.

The Town has also maintained a steady flow of information through its website and social media, helping residents stay informed and involved at every stage of the incorporation process. These efforts will continue to ensure transparency and sustained public engagement.



Pictured: Informational Incorporation Meeting October 2nd, 2024

COMMUNITY SUPPORT AND IDENTITY

Campbell is a cohesive community with a strong shared identity as “French Island.” Residents value the island’s natural environment, small-Town character, and independence. Community events and public meetings consistently see high rates of turnout from residents. From volunteer efforts to everyday connections, the Town demonstrates a high level of local pride and participation. It has become clear that residents are ready for the Town to become the village that it has long embodied in both character and function.

Section 1(a): HOMOGENEITY AND COMPACTNESS

The territory proposed for incorporation complies with the standards as set forth in Wis. Stats. §66.0207 by being both homogeneous and compact. The proposed village is homogeneous and compact in terms of natural resource attributes, the built environment, and related socio-economic activities that occur within the territory. The following sections provide information to support this finding.

SECTION A

REGIONAL CONTEXT

The Town of Campbell is home to an estimated 4,200 residents as of 2024. The Town is geographically unique, occupying French Island, which is bounded entirely by water: the Mississippi River to the west and the Black River to the east. This location creates a well-defined, naturally enclosed community that is both physically and culturally distinct from its neighboring municipalities.

Campbell is bordered by the City of La Crosse to the southeast, City of Onalaska to the northeast, Town of Onalaska to the north and the state of Minnesota on the west. Portions of French Island have been annexed over time by the City of La Crosse, but the core of the community remains governed by the Town of Campbell.

The Town has adopted and enforces its own zoning ordinance and comprehensive plan. Through the use of development regulations, code enforcement, and site planning, Campbell maintains high development standards appropriate for a largely residential island community. Roadways are maintained by the Town and are in generally good condition, with essential services provided locally or through cooperative agreements.

Campbell's physical and environmental features both shape and limit development. The Town has thoughtfully managed these challenges through long-term land use planning. Key features include:

- **Natural preservation areas**, including wetlands and sensitive shoreline habitat along the Mississippi and Black Rivers.
- **Floodplains and groundwater vulnerabilities**, which require careful regulation of new development and infrastructure placement.
- **Environmental constraints**, regional historic use of PFAS firefighting foam in the region, including at neighboring facilities such as the La Crosse Regional Airport, has resulted in contamination that prompted extensive environmental and municipal response. These circumstances highlight the importance of strong local planning and water system development.
- **Transportation corridors**, such as Interstate 90 and the adjacent rail line, create opportunities for further industrial development in the Village of French Island.

Campbell's unique environmental features, compact size, clearly defined boundaries, fully developed residential and commercial areas, and well-established infrastructure make it a strong candidate for incorporation as the Village of French Island.

TRANSPORTATION

Interstate 90 is especially valuable as it provides access to local businesses, industry and residential areas. The interchange at I-90 and County Highway "B" provides for a very efficient transportation network that provides access to businesses from people throughout the Mississippi River area of Wisconsin and Minnesota. It further provides accessibility for businesses and residents to areas throughout the State of Wisconsin and beyond.

Mass transit service is provided by Municipal Transit (MTU), which delivers public transportation throughout the La Crosse area, including La Crosse, French Island, a portion of Onalaska, and La Crescent, Minnesota. MTU is owned and operated by the City of La Crosse with financial support from the communities it serves. The Town of Campbell has maintained its MTU agreement with the City of La Crosse for several decades. Service to Campbell is provided Monday through Friday. All Campbell residents may schedule to be picked up and dropped off by the MTU bus at the edge of their property along the roadway, allowing them to connect with the designated MTU route. This service is available to all residents and is not limited to individuals with disabilities. A copy of the most recent MTU agreement between the Town of Campbell and the City of La Crosse is included in Exhibit #05.

Air transportation is provided through the La Crosse Regional Airport, which is located on French Island. The airport offers opportunities for residents of the Coulee region access to any other part of the world via air transportation. Travelers are dispersed to the Minneapolis-St. Paul and Chicago O'Hare Airports, where access is gained to other major airlines. The airport is within the La Crosse city limits.

Commercial water transportation is available and accessible on the Mississippi River. Traffic generally consists of barge traffic carrying industrial and agricultural products. A series of locks and dams control water levels on the river, allowing for the movement of transported goods. Campbell businesses involved in river/barge and marine operations include F.J. Robers Co., Inc. and Brennan

Marine. For nearly a century these businesses have operated and contributed to the Town of Campbell and the U.S. Army Corps of Engineers navigation channel.

F.J. Robers Co., Inc.

F. J. Robers Company, Inc. has been involved in the movement of bridge girders, large motor vessels, tanks, transformers, and other heavy lift operations. It also handles commodities such as coal, salt, fertilizer, pig iron, lightweight aggregate, cottonseed, and others. The commodities are handled in their marine terminal equipped to facilitate the efficient movement of bulk commodities. This infrastructure allows the handling of many combinations of transloading operations including direct barge to rail transfer. Impervious pads and covered storage have been constructed to accommodate the proper handling of all commodities, and address environmental concerns regarding discharges into the river.

Brennan Marine

Brennan Marine is a family-owned marine construction firm specializing in environmental remediation, dam construction, commercial diving, harbor management, and submarine cable services. Working closely with public and private owners of water-based infrastructure since 1919, Brennan operates nationwide throughout both coastal and inland waterways.

The company mission is to create and execute innovative solutions to the world's most complex maritime, environmental, and infrastructure challenges.

NATURAL RECREATION AND PRESERVATION

The Town of Campbell has a unique natural setting that offers abundant recreational opportunities and supports long-term conservation goals. Situated on French Island, bounded by the Mississippi River, Black River, and Lake Onalaska, the Town features wetlands and ecosystems that enhance its environmental character and outdoor appeal.

The Upper Mississippi River National Wildlife and Fish Refuge spans approximately 1,100 acres within Campbell and is part of the larger 261-mile refuge system that extends across four states (Wisconsin, Minnesota, Iowa, and Illinois). Managed by the U.S. Fish and Wildlife Service, the refuge

protects diverse habitats and serves as a vital corridor for migratory birds, aquatic species, and other wildlife. Within Campbell, it offers low-impact recreational activities such as fishing, kayaking, and birdwatching, aligning with federal guidelines and contributing significantly to the Town's recreational appeal.

Campbell also maintains approximately 27.87 acres of developed municipal parks, providing formal recreational amenities like playgrounds, open grassy spaces for picnics and sports, and areas for community gatherings. These parks are strategically distributed, ensuring that they are accessible for all residents.

Moreover, Campbell offers accessible water-based activities through developed recreational facilities, including boat launches at Upper Spillway, Lower Spillway, and Nelson Park. These launches provide entry points to the Mississippi and Black Rivers and operate under a permit system available at all landings and Town Hall. Managed by both the Police and Maintenance Departments, these facilities support boating, fishing, and wildlife observation, generating revenue for landing maintenance and upkeep.

Sky Harbour Field, a baseball facility located in the Sky Harbour commercial area, is another community asset managed through a Town agreement with the property owner. While currently supporting local sports and youth activities, its future use may evolve with commercial development plans, prompting exploration into alternative recreational spaces.

Integrating these resources into broader planning goals ensures Campbell preserves environmental quality, protects habitats, and enhances public access. Conservation efforts for wetlands, floodplain woodlands, and shorelines, alongside responsible development and trail planning, secure Campbell's natural ecosystem for future generations.

ENVIRONMENTALLY SENSITIVE AREAS INCLUDING STEEP SLOPES, FLOODPLAINS

Steep Slopes

The Town of Campbell is situated on relatively flat terrain as part of French Island, with minimal steep slope. The topography is primarily shaped by historic glacial and riverine processes, making it more vulnerable to flooding than to the challenges typically associated with steep slope development. However, subtle grade changes near shorelines and levee areas may still require engineering attention during infrastructure upgrades or site preparation. The absence of significant elevation

changes minimizes construction costs related to roads and utility placement, but increases reliance on effective stormwater management and flood protection measures. Map #02 is a Topographic Map which illustrates the relative flatness of French Island.

Floodplain

Floodplains in the Town of Campbell are low lying areas adjacent to streams, rivers, and other water bodies that are subject to periodic flooding. These lands act as natural overflow zones during storm events, holding excess water and mitigating flood impacts downstream. Floodplains are often mapped based on the 100-year storm event, which estimates the area likely to flood during an exceptionally large storm with a 1% chance of occurring in any given year. However, flooding may occur in any year and is not limited to these statistical events.

The Town recognizes the importance of avoiding new development within floodplains and drainage ways to preserve their natural function as stormwater conduits and flood buffers. Development in these areas increases the risk of property damage, jeopardizes public safety, and can exacerbate flooding impacts on adjacent properties.

To reduce flood risks and support responsible land use, the Town of Campbell works with La Crosse County and the Wisconsin Department of Natural Resources (DNR) to administer and enforce floodplain and shoreland zoning regulations. These regulations ensure that development in flood-prone and environmentally sensitive areas meets state and federal standards, helping protect residents, infrastructure, and natural resources. Respecting floodplain boundaries is essential to sustainable planning and flood prevention. Identified Floodplains are included as Map #03.

WETLANDS

Wetlands within the Town of Campbell provide critical environmental functions essential to the health and sustainability of the community. These areas include marshes, swamps, fens, bogs, and intermittently wet lands that are excluded from cultivation or other uses due to their saturated conditions. Wetlands contribute significantly to stormwater management and flood control by absorbing and slowing runoff, thereby reducing the severity of flooding events.

In addition to their hydrological functions, wetlands serve as natural filters, trapping sediments and pollutants from surface water before it enters rivers and lakes. They also play a vital role in groundwater recharge, replenishing aquifers that supply wells and springs. Wetlands provide diverse

and valuable habitat for numerous plant and wildlife species, supporting biodiversity and offering residents passive recreational opportunities such as bird watching and nature observation.

Despite their importance, wetlands are fragile ecosystems vulnerable to damage from sedimentation, pollution, and encroaching development. Protecting and managing these areas is crucial to maintaining the Town's natural drainage systems, reducing flood risks, and preserving ecological integrity. Identified wetlands are included in Map #04. In addition, Wisconsin Department of Natural Resources maps of Campbell Wetlands North and Wetlands South are included as Exhibit #06.

SUBGRADE CONDITIONS INCLUDING SOIL TYPE AND RECHARGE AREAS

Soil Type

The Town of Campbell is unique within La Crosse County in that agricultural use is not a significant factor in current or future land use planning. As a result, evaluating soils based on agricultural suitability holds limited relevance. Historically, areas like French Island supported active farming, but today, small-scale gardening tends to rely on highly modified urban soils, often supplemented with imported topsoil, allowing for productive home gardens even on soils that larger agricultural operations would consider marginal.

Other than wetlands, all soils in the Town of Campbell share sand as their parent material. This sandy composition limits their suitability for traditional commercial agriculture. Instead, coniferous tree plantations are often recommended for similar soil types in less urbanized settings. Due to these soil characteristics and the Town's urban nature, agricultural activities are minimal, and land use focuses more on residential, recreational, and natural resource management.

A soils map and legend are included as Exhibit #07.

Recharge Areas and Groundwater

The Town of Campbell recognizes the importance of protecting groundwater recharge areas to ensure the safety and sustainability of its water supply. The Town maintains a sewer district and works closely with the Wisconsin Department of Natural Resources (WDNR) and other state and federal agencies to monitor and respond to groundwater concerns.

Campbell has been significantly impacted by PFAS contamination in its groundwater, the result of historic regional use of firefighting foam at the La Crosse Airport. This contamination underscores the

critical need for strong local planning, oversight, and coordination with federal, state, county, and regional partners.

Groundwater recharge areas—zones where precipitation and surface water percolate into aquifers—are particularly important to safeguard against pollutants. Protecting these areas and addressing contamination sources are vital to ensuring safe long-term water availability.

The Town intends to continue strengthening groundwater protection through public education, careful land use oversight, and ongoing collaboration with state and regional agencies, with the goal of securing a safe, reliable water source for present and future residents. The estimated 1,500 private wells in the Town are each potential sources of contamination of the groundwater. Once the municipal water system is in service, private wells will no longer be permitted and existing wells will be required to be abandoned.

SECTION B

COHESION AND UNITY

Description of the Area Proposed for Incorporation

The Town of Campbell is located northwest of the City of La Crosse and occupies part of a large island bordered by the Mississippi River, Black River, and Lake Onalaska. Most of the Town's population resides on the western portion of the island, commonly known as French Island. The remainder of the island includes land within the City of La Crosse. The Town is defined by its unique island geography, with residential and commercial development concentrated in the western portion, while the surrounding water features and environmentally sensitive areas limit expansion and shape land use patterns. The La Crosse Regional Airport, located on French Island but within the City of La Crosse city limits, along with the presence of public shoreline access and recreational opportunities, contribute to Campbell's regional importance. The compact and unified nature of development on French Island reflects the Town's distinct identity, community cohesion, and strong relationship with its surrounding natural resources.

History

The Town of Campbell was established in 1851 and named after Erasmus D. Campbell, who served as Lieutenant Governor of Wisconsin. Located northwest of the City of La Crosse, the Town occupies the central and eastern portions of French Island—land bordered by the Mississippi River, Black River, and Lake Onalaska. Prior to European settlement, the island and surrounding waterways were home to Indigenous peoples, particularly the Ho-Chunk Nation. The rivers were vital for trade, fishing, and seasonal migration, and archaeological findings throughout the La Crosse area indicate long-standing Native habitation.

European-American settlement began in earnest in 1851 with the arrival of Joseph French, for whom the island is commonly named. French and his family emigrated from Leicestershire, England, and were soon joined by a number of French-Canadian and Anglo-American settlers. Early tax records from the Town list surnames such as Goyette, Richmond, Assland, Pierce, LaVolle, La Belle, Dawson, and La Fleur, many of whom cleared land for farming and established the Town's first civic structures.

Historically, Campbell had a strong agricultural base. The island's sandy soils, while not ideal for large-scale commercial farming, supported numerous small family farms. The proximity to both the Black and Mississippi Rivers also gave rise to water-based industries such as logging and milling. Sawmills operated along the Black River corridor, contributing to the area's economy and shaping settlement patterns in the late 19th century.

The boundaries of the Town once stretched more broadly, reaching north to Onalaska, northeast to Hamilton, southwest to Barre, and south to Shelby. Over time, as the City of La Crosse annexed portions of the island and regional boundaries shifted, the Town's footprint narrowed, becoming concentrated on French Island.

Today, the Town of Campbell is home to around 4,200 residents and reflects a mix of suburban and rural character. Nearly all development is located on the western portion of the island, where a compact, established neighborhood fabric contrasts with protected environmental areas and open water to the west. The La Crosse Regional Airport which serves as a major regional transportation hub is the dominant land use feature on the Island.

Recreational access to the Mississippi River, Lake Onalaska, and public lands makes Campbell a desirable location for boating, fishing, birding, and camping. Though the Town remains

unincorporated, recent discussions have explored the possibility of incorporating as a village to secure greater control over land use, infrastructure, and environmental stewardship in the face of regional development pressures.

Campbell's history is deeply rooted in its natural surroundings from early farming to modern conservation. The Town remains proud of its heritage and continues to balance residential living with a commitment to preserving the natural history of French Island.

DEMOGRAPHICS

The following serves as a summary of the social and economic characteristics of the Town of Campbell and proposed Village of French Island.

POPULATION FORECAST

The population of Campbell in 2020 was 4,511 based on projections from the 2010 US Census. It is projected to decrease 4.3% by 2040 (4,315) as La Crosse County's population is predicted to increase 11.2% by 2040. The median age of residents in 2017 of Campbell was 45.4, 10.2 years older than the County, and 6.9 years older than the State median age.

	Census			Projections		
	1990	2000	2010	2020	2030	2040
Town of Campbell	4,490	4,410	4,314	4,511	4,400	4,315
La Crosse County	97,904	107,120	114,638	118,246	128,120	131,500
Source: US Census 2010, DOA 2013						

POULATION AGE

The median age of residents in 2017 of Campbell is 45.4, 10.2 years older than the County, and 6.9 years older than the State median age. The majority of the population is over the age of 25 in Campbell. The largest age group is from 45 to 54, with 53.8% of the population 45 years or older. The number of senior citizens is expected to grow based on State projections with a growth from 13% to 21% between 2000 to 2030. However, it is important to note that nearly all of the land deed transfers in the past year show that homes formerly occupied by senior citizens are now occupied by young professionals with children.

RACE AND ETHNICITY

The majority of the population of Campbell identify as white by race (95%), followed by Asian (2.1%), and two or more races (1.2%). The County and State were slightly lower with 92.1% and 86.2% respectively being of white, non-Hispanic origin.

HOUSEHOLDS

In 2020, 64.2% of the 2,030 housing units in the area are owner occupied; 32.2%, renter occupied; and 3.6% are vacant. Currently, in the U.S., 56.4% of the housing units in the area are owner occupied; 32.3% are renter occupied; and 11.3% are vacant. In 2010, there were 1,995 housing units in the Town – 69.5% owner occupied, 28.6% renter occupied, and 3.5% vacant. The annual rate of change in housing units from 2010 to 2020 is 1.8%. Median home value in the area is $183,935, compared to a median home value of $187,142 for La Crosse County. In five years (2020-2025), median value is projected to change by 3.8% annually to $219,086.

Housing projections for the next twenty years have been provided by the Wisconsin Department of Administration (DOA). The projections indicate the Town of Campbell will grow by 16 new households over the next twenty years. This will not significantly increase the available housing supply, and is indicative of the fact that the proposed Village of French Island is nearly fully developed to capacity with residential land use.

EDUCATION

Campbell has more residents with some college and no degree (26.6%) and associate's degrees (16.9%) than the County, State, and Nation. 70.8% of the population of Campbell has attained education beyond high school. This is above the County at 68.6% and State at 60.4%. Campbell has the lowest percentage of residents with a graduate or professional degree (8.2%).

INCOME LEVELS AND EMPLOYMENT

The average household income for the Town of Campbell is $74,336. This is below the County average household income at $80,850. Esri predicts in 2025 the average household income for the Town of Campbell will be $81,719. This is a 1% increase in a 5-year period. Unemployment is low in Campbell at 2.6%, below the County unemployment rate of 3.1%. The median household income is higher in Campbell at $63,879 compared to the County at $54,127, and the State at $59,305.

POPULATION DISTRIBUTION

Residential land use makes up a substantial portion of the Town of Campbell, with nearly all housing concentrated in the western and south-central portions of French Island. These neighborhoods reflect a mix of suburban and traditional development patterns, with most homes situated on small to medium-sized lots.

COHESION, UNITY AND COMMUNITY IDENTITY

The Town of Campbell is a distinctive community located on French Island along the Mississippi River. Known for its close-knit neighborhoods, access to natural waterways, and proximity to the City of La Crosse, City and Town of Onalaska, and the City of La Crescent, Campbell offers residents a blend of rural charm and suburban convenience. The Town's scenic environment and strong sense of community create an inviting atmosphere for families and individuals alike.

BUSINESSES IN THE TOWN OF CAMPBELL

The Town of Campbell is home to a range of businesses, including chain retailers, local service providers, and restaurants. These establishments support the needs of residents and contribute to the Town's sense of community and small-Town character.

Chain retailers include Kwik Trip, Lamers Bus Lines, and Quillin's IGA.

Service providers include Celebrations on the River, Upper Midwest Environmental Sciences Center (UMESC), Crue Building, Ready Bus Company, Olivet Lutheran Church, La Crosse County Jehovah's Witness, F.J. Robers Library, Heilman, International Furniture, American Legion 417, ETS Performance La Crosse, Liesl's Hair Design, Market & Johnson, Deml Controls, Proline Auto, Blue Way Inn & Suites, Rising Starr K9 Dog Training, French Island Laundromat, River City Rentals, French Island Yacht Club, Island Outdoors, Fur Child LLC, Weber Auto Body, Iland Tool & Die, Holiday Marine, American Marine, F.J. Robers Company, JF Brennan, and Bonsack Trucking, Kilo Company Drywall, Derek Nichols Auto Detailing, and Rooted Woodworking.

Restaurants include Robin's Nest, River Rats, Tom Sawyer's Bar & Grill, Castaways on the Island, Hillbilly's Bar & Grill, Dugout 47, and Huck Finn's.

The south end of French Island has been developed with industrial and heavy commercial uses. The far south end, just outside the Town, is the location of the Xcel Energy French Island Generating Plant. That plant is accessed via the Town's Bainbridge St. and is served by the Town's sanitary sewer system. Within the Town, the industrial and commercial uses include Brennan Marine, JF Brennan Co., American Marine Service, North Bay Marina, C-M Robers, Cargill, Cotton Seed, Omaha Track Materials and Huck Finn's Restaurant. The North Bay Marina area includes the former houseboat manufacturing plant that was originally developed in a partnership with the Town of Campbell. The Town secured the following grants and other financial assistance to facilitate the development: This Skipperliner development is a prime example of a public/private partnership to spur economic growth. The lease agreements and map of the harbor can be viewed in Exhibit 35.

DOT TEA Grant	$	165,200.00
PFED Grant	$	825,000.00
DOT Harbor Grant	$	996,500.00
Town TIF	$	200,000.00
Town (Harbor Lease)	$	462,000.00
Skipperliner	$	945,000.00
Total Project	**$**	**3,593,700.00**

Together, these businesses play a vital role in supporting the local economy, providing jobs, and enhancing the quality of life for residents and visitors alike. Their presence reflects the Town of Campbell's commitment to fostering a vibrant, connected, and service-oriented community.

COMMUNITY BASED ORGANIZATIONS

American Legion Post 417

The American Legion Post 417, located at 700 Fisherman's Road, is comprised of 98 dedicated members committed to serving local veterans and the community. As a veteran's organization, the Post raises funds through various events to support initiatives aligned with the American Legion's four foundational pillars: Americanism and Community, Veterans Affairs, National Security, and Children and Youth. Additionally, Post 417 emphasizes a fifth pillar—survival—reflecting its ongoing commitment to resilience and growth.

To support these efforts, the Legion hosts a monthly chicken dinner fundraiser on the first Saturday of each month and organizes a music event over Labor Day weekend, Rock the Vets, to benefit the local Freedom Honor Flight. Members also play an active role in Memorial Day and Veterans Day ceremonies and have proudly led the Oktoberfest Torchlight Parade. The Post's Honor Guard provides ceremonial services for veterans interred at the Campbell Cemetery and assists with the raising and lowering of flags at Veterans Freedom Park on French Island.

Friends of the Campbell Library

Since 1986, the Friends of the Campbell Library have supported the library with fundraising and volunteering. An ongoing book sale in the entry of the library is the Friends main fundraiser. The Book Sale area was recently expanded and redesigned to offer more choices. Private book donations and Library discards are for sale, including DVDs and books for all ages. The organization also holds an annual book sale at Campbell Town Hall in May.

Through fundraising efforts, the Friends have been able to provide many items for the library including shelving, board books, and equipment such as the screen used for movies and the new outdoor sign announcing events.

The organization consists of 7 dedicated members who all reside in the Town of Campbell and have a passion for supporting their local library.



Pictured: Annual Book Sale at Campbell Town Hall

Beautification Committee

Established in 1999, the French Island Beautification Committee strives to foster collaboration among islanders to enhance the natural beauty of French Island. Comprising 18 dedicated volunteers, the committee diligently tends gardens at Town Hall, Nelson Park, Wardwell Park, the Spillway, and the library.

Their mission is to preserve and enrich the island's aesthetic appeal through various landscaping projects on public grounds, focusing on local parks and Campbell Town Hall surroundings. Each May the committee hosts a plant and garden exchange where community members can share their plants, seeds, and garden items. It also brings an educational component with Master Gardeners on site to answer questions. Donations from this event are used to maintain the gardens.

The committee's efforts play a vital role in maintaining Campbell's charm and are valued by the entire community.

Pictured:
Butterfly Garden at Campbell Town Hall



French Island Patriot Partners

On May 3rd, a community group named French Island Patriot Partners organized a volunteer cemetery beautification project in honor of the veterans and others laid to rest at the site. Approximately 25 members gathered to clean headstones, trim grass around grave markers, and rake leaves. An additional 15 volunteers worked at Veterans Memorial Park, focusing on leaf cleanup and grounds care. As part of the project, the sign at the front entrance of the cemetery was repaired and repainted. It is anticipated these events could be undertaken annually.

That same day, a fundraiser was held at the Robin’s Nest to support replacement of the cemetery’s front fence, which is currently in disrepair. Thanks to generous contributions from local residents and businesses, the event raised a significant amount of money toward the $21,000 goal. Although the

group did not fully meet the fundraising target, they continue to accept donations and remain committed to completing the project.

Girl Scouts

The Town of Campbell has a proud history of Girl Scouting, which has provided leadership opportunities and civic engagement for local youth for generations. Originally served by the Riverland Girl Scout Council beginning in 1951, Campbell troops became part of the Girl Scouts of Wisconsin – Badgerland Council in 2009, following a regional merger of councils.

In addition to traditional programming such as day camps and troop activities, Campbell's Girl Scouts have contributed directly to the community through service projects and environmental initiatives. Recent troop projects have included:

- Benches at the Campbell Dog Park, providing a more welcoming and accessible space for residents.
- Butterfly houses at the Town Library and Community Center, supporting pollinator education and habitat.
- Bat houses installed at Summit, the Spillway boat landing, and at the U.S. Geological Survey site, promoting conservation and ecological awareness.

These projects demonstrate the Girl Scouts' lasting impact on Campbell, blending youth development with community service and environmental stewardship. The program continues to encourage civic responsibility, outdoor skills, and leadership among the Town's young residents while enriching the broader community.









Pictured: Girl Scouts with Butterfly Houses, Bat Houses, & Dog Park Benches

Scouting America

Scouting America Troops 15/515 (formerly known as Boy Scouts of America) have had an active and continuous presence in the Town of Campbell for nearly a century. The earliest known charter renewal dates back to 1932, when the French Island Presbyterian Church served as the original sponsoring organization. Today, the Troops remain a vital part of the community, supported by the French Island Lions Club.

The Troops are deeply engaged in community service and youth leadership development. One of their longstanding initiatives is the Annual Scouting for Food drive, a tradition spanning over 20 years. On average, the Troops collect approximately 2,000 pounds of food each year to benefit local food pantries and families in need.

In times of local emergency, such as flooding events, Scouts mobilize quickly to assist by filling and delivering sandbags to affected residents. Older Scouts also regularly volunteer at community events, including traffic support for the French Island Lions Club's 5K Run/Walk and the Campbell Police Department's K-9 Run/Walk Fundraiser, demonstrating strong partnerships with civic and public safety organizations. In 2023, the Troop collaborated with the Campbell Fire and Police Departments to honor those lost in the September 11th, 2001 attacks. A news article on the 9/11 tribute is included as Exhibit #08.

Over the years, more than 13 Eagle Scout projects have directly benefited public spaces and institutions in the Town of Campbell. Notable projects include the construction of the observation deck at Nelson Park, creation of the Allison Renee Bella Dog Park, and enhancements to Plainview Park, such as the installation of a water bottle filling station, benches, and shaded seating areas. Summit Elementary School has also benefited from multiple Eagle projects.

Scouting in the Town of Campbell continues to play a vital role in fostering civic responsibility, environmental stewardship, and youth leadership—values that align strongly with the Town's identity and commitment to community well-being.



Pictured:
Scouts Court of Honor
at
Community Center



Pictured: Scouts Building Eagle Project at Plainview Park





French Island Lions Club

The French Island Lions Club is a long-standing civic organization with a history spanning over 50 years, proudly serving residents of the Town of Campbell, French Island, and the surrounding area. As a local chapter of Lions Clubs International, the club's mission emphasizes community service with a focus on vision health, youth engagement, disaster relief, and charitable initiatives that directly benefit the local area.

The club meets twice a month—on the first and third Wednesdays at 7:00 PM—at the French Island Community Center, located at 617 Plainview Road in La Crosse. These meetings serve as a platform for planning events, coordinating service projects, and fostering collaboration among community members.

A cornerstone of the club's calendar is the annual French Island Lions 5K Run/Walk, held in late August at the Community Center. This popular event attracts participants from across the region, with proceeds supporting local causes. Each year, the club partners with Summit Elementary School, inviting 5th-grade students to design the official event T-shirt—an activity that engages youth in a meaningful and creative way. The Campbell Police Department regularly assists with the event, demonstrating strong coordination between civic organizations and local public services.

In addition to the 5K, the French Island Lions Club hosts six annual fish boil dinners to raise funds for a variety of community initiatives. These include scholarships awarded to graduating seniors residing on French Island and attending Logan, Luther, or Aquinas High Schools. Notably, Logan High School student Sam Delimat was partially sponsored by the French Island Lions Club as part of the Wisconsin Ambassadors to Europe program—an enriching educational and cultural experience.



Pictured: Sam Delimat at the London Eye

The club also charters the French Island Scouting America Troop 15/515 (grades 6–12), promoting youth leadership and service. Beyond the local community, the club contributes to broader charitable efforts, including donations to the Wisconsin Lions Camp in Rosholt, which offers transformative summer camp experiences for individuals with disabilities, and support for projects led by other Lions Clubs—such as Onalaska's all-ability park.

In keeping with the Lions Clubs International mission to improve sight and hearing, the French Island Lions Club also collects used eyeglasses and hearing aids to be refurbished and distributed to those in need—locally, nationally, and around the world.





Pictured: Lions and Scouts Team up for Fish Boil

By regularly organizing events, supporting youth, and collaborating with local partners, the French Island Lions Club continues to be a vital and respected presence in the Town of Campbell, exemplifying a spirit of service and civic pride.

ORGANIZED COMMUNITY EVENTS

The Town of Campbell has several community events including:

- Fire Department Pancake Breakfast
- Beautification Committee Plant Exchange
- Friends of the Campbell Library Booksale
- Lions Club 5k Run/Walk

- National Night Out/Community Picnic
- Lions Club Fish Boil
- Town-Wide Rummage Sales
- Fire Department Santa Run
- Drug Take Back Days
- Rock the Vets

CHURCHES

In the Town of Campbell, two churches offer vital community support, Olivet Lutheran Church and Kingdom Hall of Jehovah's Witnesses. Olivet Lutheran Church stands out for its commitment to fellowship, youth groups, and a valuable free food pantry which was an Eagle Scout project from Troop 15. They also host an annual community rummage sale, accepting contributions and encouraging participation from residents. Olivet Church's free food pantry serves anyone in need, reflecting their dedication to supporting local families. The Town collaborates with Olivet on parking arrangements during elections and for large-scale meetings, ensuring accessible and accommodating community spaces beyond the Town Hall.

SCHOOLS SERVING CAMPBELL RESIDENTS

The School District of La Crosse serves the Town of Campbell. The district operates twelve elementary schools, five middle schools, and four high schools. One elementary school is located in the Town of Campbell called Summit Environmental School. Students from the Town of Campbell typically attend Logan Middle School and Logan High School, both schools are located on La Crosse's North Side.

Summit Environmental School is a 4K-5th grade school focused on environmental education. Approximately 303 students are enrolled at Summit.

Logan Middle School is a 6^{th}-8^{th} grade school with an exciting learning environment that integrates global and international themes. The middle school serves approximately 300 students and is located in the center of La Crosse's North Side neighborhood. The school has various athletic facilities and a public swimming pool!

Logan High School is a public 9th–12th grade school located on La Crosse's North Side, serving approximately 760 students. Established in 1929, the school is known for its strong academics and innovative programs. It offers unique opportunities such as CISCO Academy, Project Lead the Way, and Chinese language courses. Logan also maintains international partnerships with sister schools in Germany and China, promoting global learning and cultural exchange.

La Crosse County also has three post-secondary education schools, including the following:

University of Wisconsin-La Crosse was founded in 1909 and is now one of the 13 four-year campuses in the University of Wisconsin System with enrollment around 10,000 students. UW-L has joined the City's other two institutions of higher education and the region's medical facilities to form a consortium to bring cutting-edge health care to the region, along with a state-of-the-art health research and education facility for professionals and students.

Western Technical College is a public two-year college with a focus on technical education. The college has an annual enrollment of approximately 5,400 credit students and 7,000 noncredit students.

Viterbo University is a co-educational Catholic University founded in the Franciscan tradition in 1890. Viterbo offers undergraduate and graduate degrees and has an enrollment of approximately 2,300 students.

SECTION C

Table 1: List of Businesses

Business Name	Address	Zip Code	Seasonal/Year Round	Employees
American Legion	700 Fisherman's Rd	54603	Year Round	8
Crue Building	220 Caroline St	54603	Year Round	1
Ready Bus Company	2320 Bainbridge St	54603	Year Round	60
Dawson 2100 LLC (Celebrations)	2100 Dawson Ave	54603	Year Round	7
La Crosse County Jehovah's Witness	1900 Bainbridge St	54603	Year Round	10
Olivet Lutheran Church	2100 Bainbridge St	54603	Year Round	6
Campbell Library	2548 Lakeshore Dr	54603	Year Round	6
Heilman	202 Sky Harbour Dr	54603	Year Round	1
Lamers Bus	326 Sky Harbour Dr	54603	Year Round	11
Bonsack Trucking	402 Sky Harbour Dr	54603	Year Round	
International Furniture	301 Sky Harbour Dr	54603	Year Round	12
ETS Performance La Crosse	301 Sky Harbour Dr	54603	Year Round	5
Liesl's Hair Design	301 Sky Harbour Dr	54603	Year Round	6
Quillin's Quality Foods	201 Sky Harbour Dr	54603	Year Round	25
Norwood Inn	101 Sky Harbour Dr	54603	Year Round	8
Market & Johnson	1652 Lakeshore Dr	54603	Year Round	25
Deml Controls	1638 La Crescent St	54603	Year Round	5
Proline Auto	1639 Bainbridge St	54603	Year Round	7
Rising Starr K9 Dog Training	1645 Caroline St	54603	Year Round	2
French Island Laundromat	1641 Caroline St	54603	Year Round	2
River City Rentals	1526 Bainbridge St	54603	Year Round	6
Sagart LLC (Island Outdoors)	1330 Bainbridge St	54603	Year Round	10
HRZ Kwik Trip	105 Clinton St	54603	Year Round	15
Fur Child LLC	106 Clinton St	54603	Year Round	3
Weber Auto Body	102 Clinton St	54603	Year Round	22
Castaway's on the Island	131 Clinton St	54603	Year Round	25
French Slough (River Rats)	1311 La Crescent Pl	54603	Year Round	10
Hillbilly's Bar & Grill	1322 La Crescent Pl	54603	Year Round	12
Iland Tool & Die	1402 Bainbridge St	54603	Year Round	8
Holiday Marine	108 Clinton St	54603	Year Round	8
Tom Sawyer's Bar & Grill	136 Clinton St	54603	Year Round	15
Dugout 47	1303 Bainbridge St	54603	Year Round	8
Robin's Nest	328 Goddard St	54603	Year Round	16
Huck Finn's Restaurant	129 Marina Dr	54603	Year Round	18
American Marine	127 Marina Dr	54603	Year Round	
F.J. Robers Co.	816 Bainbridge St	54603	Year Round	11
JF Brennan	818 Bainbridge St	54603	Year Round	
French Island Yacht Club	132 Marina Dr	54603	Summer	1

SECTION D

SCHOOL DISTRICT ENROLLMENT

The Town of Campbell is served by the School District of La Crosse, which provides a wide range of public education options from preschool through high school. The district emphasizes neighborhood-based learning environments while balancing student populations across schools. In addition to standard neighborhood assignments, the district offers charter and choice programs that permit cross-boundary enrollment when space allows.

Historic Schools

Education was always a priority for Campbell residents. The earliest schools included the Smith Valley School, which opened in 1867 and operated until 1965, when it was absorbed into the La Crosse School District. On French Island, two one-room schools known as the Upper and Lower Schools were established in the late 1800s and remained in operation until the 1950s.

The photograph of the Lower French Island School notably shows a school bell. Local accounts suggest that this may be the same bell now displayed across the street from Wardwell Park, near the school's original location.

In 1954, students began attending Summit School (now known as the Environmental School), marking a transition from the one-room schoolhouse era to a modern educational facility. These early schools not only provided essential education but also served as community gathering places, leaving a lasting legacy in Campbell's history.





Pictured: Upper and Lower French Island Schools





Pictured: Students at the Upper and Lower French Island Schools

Preschool Program

The School District of La Crosse offers a free preschool (4K) program to eligible children. This program is hosted at various daycare centers and elementary schools across the district, providing families with flexible and accessible early childhood education options.

Elementary, Middle, and High Schools

- The district operates 12 elementary schools (grades K–5), 5 middle schools (grades 6–8), and 4 high schools (grades 9–12).
- Most students attend schools based on neighborhood attendance boundaries. Students from Campbell typically attend Logan Middle School and Logan High School, both located on La Crosse's North Side.
- Total district-wide enrollment for the most recent school year was 5,786 students, spanning 4K through 12th grade.

Logan Middle School

Located in the heart of La Crosse's North Side, Logan Middle School serves approximately 300 students in grades 6–8. The school features a dynamic educational environment that integrates global and international learning themes. Students have access to a variety of athletic facilities and even a public swimming pool on campus.

Logan High School

Founded in 1929, Logan High School is a public-school serving grades 9–12 with approximately 760 students. Known for its strong academics and innovative programs, Logan High offers:

- CISCO Academy
- Project Lead the Way (PLTW)
- Chinese language instruction

Logan High also offers the Health Science Academy which allows Juniors to enroll in a two-year program in conjunction with Mayo and Gundersen to learn about medical careers while interning/working at local nursing homes. Additionally, the school maintains international partnerships with sister schools in Germany and China, encouraging global awareness and cultural exchange among students.

School Assignment Boundaries

- Students living in northern neighborhoods generally attend Logan Middle and Logan High School.
- Those in central or southern areas typically attend Longfellow Middle School and Central High School.

Post-Secondary Education In La Crosse County

The region offers a strong network of higher education institutions that serve residents of the Town of Campbell and the surrounding area:

- University of Wisconsin-La Crosse (UW-L): Founded in 1909, UW-L is part of the University of Wisconsin System with an enrollment of approximately 10,000 students. The university collaborates with local healthcare providers to support cutting-edge medical education and research, including a state-of-the-art health sciences facility.
- Western Technical College: A two-year public college focusing on technical and career education. It enrolls around 5,400 credit students and 7,000 noncredit students annually.

- Viterbo University: A private Catholic university founded in 1890 in the Franciscan tradition, Viterbo offers both undergraduate and graduate programs to about 2,300 students.

Summit Environmental School

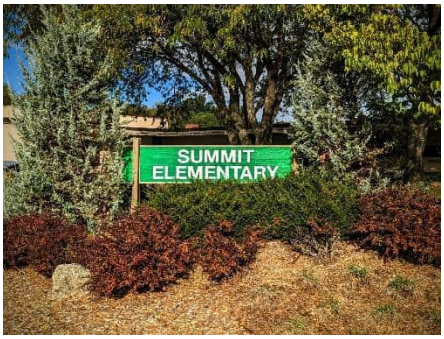
Summit Environmental School is the only public school located within the Town of Campbell and plays a unique and important role in the community. The school serves students in grades 4K–5th, with an enrollment of approximately 303–350 students.

Summit is distinguished by its environmental education focus. Its mission is to provide a solid academic foundation while integrating environmental themes throughout the curriculum. The school emphasizes hands-on, outdoor learning experiences that foster a deeper connection to nature and the local environment.

Features of Summit Environmental School include:

- Dedicated outdoor education spaces on-site, such as a frog pond, nature trails, and outdoor classrooms.
- An environmental curriculum that is woven into all core subject areas.
- A commitment to project-based learning and place-based education that uses the local landscape as a teaching tool.

The presence of Summit Environmental School enhances the Town of Campbell's appeal for families seeking a school with a strong academic foundation and a unique educational approach centered on the environment. Its inclusion in this incorporation submittal is further supported by accompanying photographs that highlight its facilities, outdoor learning areas, and student projects.






Pictured: Summit Environmental School, 1800 Lakeshore Dr.

SECTION E

EXISTING ORDINANCES AND GOVERNING

The Town of Campbell's Municipal Code, adopted under the authority of Towns with village powers. Village powers were adopted on August 16th, 1995, to address the governance including zoning and subdivision regulations.

The Town of Campbell Municipal Code can be found here: Town of Campbell Code of Ordinances

Town of Campbell Code of Ordinances

Chapter 1 General Provisions

Chapter 2 Administration

Chapter 4 Alcohol Beverages

Chapter 6 Animals

Chapter 8 Buildings & Building Regulations

Chapter 9 Elections

Chapter 10 Emergency Management & Emergency Services

Chapter 12 Licenses, Taxation & Misc. Regulations

Chapter 14 Mobile Homes & Mobile Home Parks

Chapter 16 Municipal Court

Chapter 18 Nuisances

Chapter 20 Offenses & Misc. Provisions

Chapter 22 Parks & Recreation

Chapter 24 Planning

Chapter 26 Signs

Chapter 28 Solid Waste

Chapter 30 Streets, Sidewalks & Other Public Places

Chapter 32 Subdivisions

Chapter 34 Traffic & Vehicles

Chapter 36 Utilities

Chapter 38 Waterways

Chapter 40 Zoning

Chapter 41 Construction Site Erosion Control

Chapter 42 Post-Construction Runoff Control

ZONING

The Town of Campbell, Wisconsin, officially adopted its own zoning ordinance on January 22, 2013, when the Town Board enacted Chapter 17 (later changed to Chapter 40) of the Town of Campbell Ordinances related to zoning. This ordinance became effective on August 21, 2014. The originally adopted ordinance and the current zoning ordinance are included in Exhibit #09 and exhibit #10 respectively.

Prior to this, the Town of Campbell operated under La Crosse County's zoning regulations. La Crosse County still regulates Shoreland Zoning for the Town of Campbell. The adoption of Campbell's own zoning ordinance marked a significant move towards local control over land use and development decisions within the Town. The general goal of zoning is to ensure that that land uses within the Town are compatible by introducing standards that allow for land use regulation.

Zoning districts have been established to regulate what types of development are permitted in different areas of the Town of Campbell. These districts are illustrated on the Town's official Zoning Map and correspond with the Comprehensive Plan's Future Land Use Map, which outlines the Town's long-term development goals. The Future Land Use Map serves as a guide, indicating how properties

are intended to be zoned over time. Changes to zoning district boundaries are generally made only when they align with this plan. However, in certain cases, rezoning may be appropriate and beneficial to the community.

ZONING CLASSIFICATION DESCRIPTIONS AND ABBREVIATIONS

The Town of Campbell is divided into zoning districts that define permitted land uses and help implement the goals of the Town's Comprehensive Plan. These districts ensure orderly development and maintain consistency throughout the community by regulating how land can be used in each area. Each District is listed below

Residential Districts

Residential A

Residential District A is intended to provide low-density, single-family housing that aligns with the Town of Campbell's Comprehensive Plan. It allows for single-family homes, garages, limited accessory buildings, and up to three boarders per household, with home occupations and professional offices permitted as conditional uses. The district protects neighborhood character through strict regulations on building height, setbacks, and minimum lot size. These standards ensure a consistent, safe, and spacious residential environment.

Residential B

Residential District B is designed to allow higher housing density than District A by permitting both new and converted two-family dwellings. It includes all permitted and conditional uses from Residential District A, along with additional flexibility for duplex housing. The district maintains the same building height and setback requirements as District A but allows for smaller lot sizes—7,200 sq. ft. for single-family homes and 3,600 sq. ft. per unit for two-family homes. This zoning supports diverse housing options while preserving residential character and neighborhood consistency.

Residential C

Residential District C is intended to accommodate the highest density residential development in the Town, allowing for a wide range of housing types including multi-family dwellings and planned unit developments (PUDs). It includes all permitted and conditional uses from Residential District B, while also permitting conversions of existing homes into three or more units. Building height and setbacks

follow the same standards as District A, but lot size requirements are reduced—down to 2,500 sq. ft. per unit for multi-family housing. The district supports flexible, compact development while still requiring planning oversight for larger projects like PUDs.

Rural Residential

The Rural Residential District is designed to maintain a rural atmosphere while allowing a mix of residential and agricultural uses. It permits all uses allowed in Residential District A, along with general farming, roadside stands, farm signage, and equestrian facilities. Lot size and setback requirements mirror those in Residential District A, ensuring spacious, low-density development. This district encourages a country living environment while supporting small-scale agriculture and rural character.

Agricultural Districts

General Agricultural

The General Agricultural District is meant for non-urban, agriculture-based uses on land suited for such purposes and compatible with surrounding development. Permitted uses include general farming (excluding confined animal feeding), forestry, greenhouses, recreational facilities, and limited residential use for farm owners and staff. Conditional uses include resource extraction, utility infrastructure, and energy structures. Lot size and height requirements for residential buildings match those of the Rural Residential District. This district supports diverse agricultural, recreational, and low-density residential uses.

Commercial District

The Commercial District is designed to support general business activity that provides goods and services to residents and visitors while minimizing conflict with residential areas. Permitted uses include a broad range of retail stores, service businesses, food establishments, recreational facilities, and light warehousing, as well as limited mixed residential use on pre-existing single-family lots. Conditional uses include utility infrastructure and communication towers. Height is limited to 45 feet or three stories. Setback and lot coverage requirements are specified to ensure proper spacing, with additional rules for vision clearance at intersections. This district supports economic development and job growth.

Industrial Districts

Light Industrial District

The Light Industrial District provides space for businesses with moderate land use impacts—greater than those allowed in the Commercial District but less intensive than in the Heavy Industrial District. Permitted uses include wholesale trade, warehousing, light manufacturing, mechanical repair shops, woodworking and metal fabrication, and certain types of processing. More intensive uses such as manufacturing or packaging operations may be allowed by the board of adjustment following a public hearing, provided they do not produce harmful or disruptive effects like excessive noise or pollution. Setback, height, lot coverage, and vision clearance standards align with those in the Commercial and Industrial Districts.

Industrial District

The Industrial District accommodates heavy industrial uses with significant environmental and neighborhood impacts, requiring stricter development standards and Town review. Residential, educational, or institutional uses are generally prohibited, except for on-site caretaker housing. Certain high-impact uses like junkyards, fertilizer manufacturing, and explosive storage require conditional approval through a public hearing. Buildings can be up to 60 feet tall (five stories) with minimum setbacks of 25 feet on sides and rear, and vision clearance standards apply. Front setbacks and other requirements reference related commercial and setback regulations.

Manufactured Home Community District

The Manufactured Home Community District permits only mobile home parks and related structures, such as operator offices and accessory buildings. Mobile home sales are limited to occasional, non-business transactions by individual owners. Parks must be at least five acres, with individual spaces of at least 4,000 square feet and 40 feet wide, and homes must meet specific spacing and height requirements. Parks must have proper drainage, water and waste systems, recreational areas (minimum 5% of total area), and roadways at least 40 feet wide. Each park must be clearly bordered by a hedge of trees, and parking is required off roadways.

Public Facilities and Institutional District

The Public Facilities and Institutional District allows use of land for public and institutional purposes such as faith-based buildings, schools, libraries, municipal buildings, recreational centers, cemeteries, and public airports. Conditional uses include sewage treatment, waste facilities, correctional facilities, telecommunications, and private aircraft facilities. Buildings in this district must not exceed 60 feet in height, have minimum side and rear yard setbacks of 25 feet, and comply with highway setback requirements. Lot coverage is limited to 35% of the total lot area. No building or use is permitted unless authorized by this chapter.

SUBDIVISION AND PLATTING

The Town of Campbell has adopted and enforces its own Subdivision Ordinance, found in Chapter 32 of the Town Code of Ordinances. These regulations play an essential role in shaping the Town's physical growth by ensuring that new developments are designed to be safe, efficient, and beneficial to the community. The ordinance establishes clear standards for lot dimensions, street layouts, drainage systems, utility connections, and the dedication of land for parks or open space.

The Town Board has final authority over subdivision approvals, following public hearings and recommendations from the Plan Commission. The intent of Campbell's Subdivision Ordinance is to promote public health, safety, and welfare; guide the orderly development and layout of land; reduce traffic congestion; and ensure proper access to transportation, water, sewerage, and other public services. It also provides safeguards to prevent overcrowding, ensures accurate legal descriptions, and supports future redivision of land into smaller parcels.

Chapter 32 of the Town Code is publicly accessible through the Town's official website or via the Municode Library at: Town of Campbell Subdivision Ordinance

BUILDING CODE

The Town of Campbell requires a building permit to be issued prior to commencement of any construction, electrical, HVAC or plumbing work. This includes the placement of both main and accessory building, fences, pool, etc. The Town is contracted with General Engineering Company and works closely with their team of certified inspectors to ensure that all work completed is up to code.

REVIEW PROCESS

The Town of Campbell has clear guidelines for certified survey map and plat reviews, site plan and special use applications, rezoning and conditional use applications, and variance applications.

Planning Commission (Chapter 24 Article II of the Town of Campbell Code of Ordinances)

This ordinance establishes the Planning and Zoning Commission for the Town of Campbell and outlines its structure, authority, responsibilities, and operational procedures. It aims to promote the health, safety, and welfare of residents through comprehensive planning with significant public involvement.

The ordinance applies to the entire Town of Campbell and supports intergovernmental coordination with neighboring jurisdictions. It grants the Town Board the authority to establish a seven-member Planning and Zoning Commission through the exercise of village powers under Wisconsin Statutes. The ordinance governs the composition, appointment, and compensation of commission members and identifies the roles of officers such as chairperson, vice chairperson, and secretary.

The commission serves as the Town's official planning agency and has the power to review, recommend, and report on a broad range of planning and zoning matters. These include subdivision regulations, zoning ordinances, conditional use permits, site plans, historic preservation, cooperative boundary agreements, stormwater and erosion control ordinances, and agreements with regional planning bodies.

The ordinance includes requirements and guidance on:

1. Purpose and Authority
2. Commission Establishment and Membership
3. Appointment Procedures and Oaths of Office
4. Vacancy Filling and Member Compensation
5. Officers and Duties (Chairperson, Vice Chairperson, Secretary)
6. Quorum Requirements and Voting Procedures
7. Required Referrals (e.g., zoning changes, site plans, county plans)

8. Discretionary Referrals (e.g., intergovernmental agreements, plats)
9. Referral Periods and Reporting Deadlines

Final action by the Town board or related authorities on referred matters cannot be taken until the commission has provided its report or the designated referral period has elapsed. This ordinance ensures structured planning processes aligned with state statutes and local priorities.

Zoning Board of Appeals (Chapter 40 Article II Division 2 of the Town of Campbell Code of Ordinances)

This ordinance establishes the Zoning Board of Adjustment for the Town of Campbell. The Board serves as a quasi-judicial body that hears and decides appeals, variances, and related zoning matters in accordance with Wisconsin Statutes.

The Board consists of three members appointed by the Town Board for staggered three-year terms. Members must reside within areas of the Town subject to zoning regulations. The Town Board may set compensation equal to that of Town committee members. The Board elects its own chairperson, and vacancies are filled for the remainder of the unexpired term.

To ensure participation, the Town Board may appoint alternate members for two-year terms. Alternates may serve when a regular member is absent or disqualified.

The Board adopts its own rules of procedure. Meetings are held at the call of the chairperson and must be open to the public. The chairperson may administer oaths and compel the attendance of witnesses. All proceedings are recorded and filed with the Town Clerk/Treasurer.

Appeals may be filed by affected individuals, officers, or agencies. Appeals must be submitted in writing to the Town Clerk/Treasurer within the timeframe set by the Board, along with an application fee. After-the-fact variance requests are subject to a doubled fee.

The ordinance includes requirements and guidance on:

1. To hear and decide appeals where it is alleged there is an error in any order, requirement, decision, or determination made by the Town Board or designated agency.
2. To authorize variances from the terms of the zoning code in specific cases where literal enforcement would result in unnecessary hardship or practical difficulty.

3. To reverse, affirm, or modify any order, requirement, decision, or determination appealed from and make such decisions as ought to be made.
4. To permit, in appropriate cases and subject to conditions and safeguards, the erection or use of a building or premises for municipal utility purposes where necessary for public convenience and welfare.
5. To grant special permits for uses such as hospitals, philanthropic institutions, cemeteries, and community recreation facilities, subject to applicable district regulations.
6. To determine zoning district boundary locations in cases of conflicting or incomplete information, when requested by an affected property owner.
7. To call on other departments or officials for assistance as needed in the performance of its duties.

COMPACTNESS AND HOMOGENEITY ANALYSIS

Compactness

The zoning districts in the Town of Campbell are carefully structured around the availability of urban services. Areas like General Agricultural, Residential A, and Rural Residential have specific limits on density and intensity, ensuring that any development requiring urban infrastructure does not take place until those services are in place and accessible.

Homogeneity

The zoning regulations also focus on making sure new developments fit well with their surroundings. Districts such as Residential B and Residential C are designed to support this goal by encouraging infill development and controlling aspects like building size, floor area, and landscaping. These measures help maintain a consistent look and feel in the neighborhood while allowing for expanded housing availability.

SECTION F

CURRENT AND FUTURE LAND USE

The Town of Campbell maintains a modest but important commercial presence that supports local needs and contributes to the community's economic base. Commerce in Campbell is characterized by a mix of service-based businesses, marine and industrial operations, and locally owned restaurants that are well-integrated into the Town's residential and transportation layout.

Sky Harbour Drive lies adjacent to I-90 and features the Town's small shopping center, offering convenient access to retail and service businesses for nearby residents; Qullin's is one of the businesses that calls Sky Harbour Drive home. Quillin's is a grocery store and gas station that opened its first location in the Town of Campbell in 1949. The store serves as a popular and convenient location for groceries and other items. Quillin's is an important part of the community for those who no longer drive or live in the public housing at War-Leh Manor. Residents can use the MTU to access Quillin's and buy all their grocery needs and return home in short order without driving or enduring a longer trip into La Crosse to fulfill their needs. Quillin's deli and daily lunch specials meet the needs of local workers including those at USGS UMESC a federal agency with nearly 130 employees. Additionally, the Town Maintenance Department uses Quillin's as a fueling station for their vehicles and equipment.

Another major business in the Town of Campbell is Celebrations on the River, a wedding and event venue. Located at 2100 Dawson Avenue, this 30,000+ square-foot facility offers three stunning riverside venues, each capable of accommodating more than 250 guests. Hosting between 125 and 175 weddings and events annually, Celebrations provides an all-inclusive experience with catering, beverages, décor, and a full-service professional team. The business employs between 35 and 60 staff members and plays an active role in supporting the local economy and community.

Campbell also contains a designated commercial and industrial district, home to several key employers such as JF Brennan Company and American Marine, both of which are located near the Mississippi River. These businesses provide jobs, support maritime industry, and contribute to regional infrastructure and environmental services.

On the South end of the Town, there are numerous bars and restaurants, which are both locally owned and conveniently located within residential and commercial areas. These establishments serve not only as dining and social hubs but also as important contributors to the Town's identity and tax base.

While Campbell residents often travel to nearby La Crosse for larger-scale retail and healthcare needs, the businesses located within the Town are well-positioned to serve the local population and visitors to French Island. The Town's commercial activity reflects a balance of industry, service, and hospitality that complements its island geography and residential character.

Nearly all of the Town's residential areas are fully developed. This fact is supported by the Wisconsin Office of Demographic Services that projects only sixteen additional housing units will be added in the next twenty years. A relatively small commercial and industrial corridor to the south of Interstate 90 is nearly built out, but is likely to see some limited infill and possible redevelopment. Some parcels have been slow to develop due to owners that may be holding out for higher sales prices due to proximity and accessibility to Interstate 90.

Comparing density to other recent incorporations, the result for French Island is comparable. The average population density for the proposed incorporated area is 350.2 persons per square mile. This compares to a density for Rib Mountain at 285.6 and Lisbon at 388.8 per square mile, respectively.

In the future residential development may trend more toward redevelopment of areas to multifamily residential uses. In addition, there is the potential for mixed commercial and residential uses. This is a trend seen in many of today's mature communities where there is aging residential, commercial and industrial properties that can be successfully and economically purchased, demolished and rebuilt. See Map #05 for Existing Land Use.

LAND USE TRENDS

The Town of Campbell is nearly fully developed, with most of the land categorized as Residential A. Residential development consists of both older homes—many of which were originally built as seasonal cottages and later converted—and newer subdivisions, particularly north of Interstate 90.

South of I-90, the area has been urbanized for a longer period and includes scattered multi-unit housing.

Industrial activity is concentrated on the south end of French Island, especially along Bainbridge Street, which benefits from rail and river access. This area is currently used for bulk storage but has redevelopment potential. The commercial sector remains limited, with key opportunities for mixed-use redevelopment near Sky Harbour and the west end of Lakeshore Drive.

Redevelopment and infill opportunities are gaining attention, especially with the expansion of public utilities and interest in converting underused parcels into productive residential or commercial areas. The Town is also working to encourage zoning changes that support mixed-use development.

LAND SUPPLY

While most of the Town is built out, a few key areas remain available for development:

- Industrial Infill on South End: Currently used for bulk material storage, this land could be reorganized for more intensive industrial or commercial use.
- Sky Harbour Commercial Tract: A privately owned lot currently used as a ball field is designated for future commercial development.
- Baumgartner Addition: This area is planned for future residential use with 7,500 sq. ft. lots and a mix of single- and multi-family housing.

The limited vacant land means that future growth will primarily occur through strategic infill and redevelopment rather than large-scale expansion. See Map #06 for Future Land Use.

LAND DEMAND

Demand for land in the Town of Campbell is focused on:

- **Residential Infill**: There is ongoing interest in developing remaining residential lots, particularly in areas with new utility access.
- **Redevelopment of Aging Properties**: Older homes, especially on the southern end of the island, are declining in condition and may be replaced with commercial or light industrial uses.

- **Mixed-Use Zones**: There is a growing desire to create zones that allow a combination of residential and commercial uses to make better use of limited space and support community needs.

Because the island geography limits expansion, redevelopment and increased land use efficiency will drive most future land activity.

LAND VALUES

According to the Wisconsin Department of Revenue's 2024 Statement of Assessment:

- Residential (Class 1) land and improvements are valued at $464,071,500, making up the vast majority of property value in the Town.
- Commercial (Class 2) land and improvements are valued at $89,956,100.
- Manufacturing (Class 3) land and improvements are valued at $128,500.
- Undeveloped (Class 5) land is valued at $4,800.
- Forest (Class 6) land is valued at $25,700.

There are currently no available land or improvement valuations listed for Agricultural (Class 4), Agricultural Forest (Class 5m), or Other (Class 7) categories.

SECTION G

FUNCTIONAL STREET CLASSIFICATION

The Town of Campbell Road system is composed of three levels of government jurisdiction. It includes the Town system composed of local roads, the County system of trunk highways and the State and Federal highway systems. County trunk highways and local roads comprise the greatest mileage. Public streets in the Town of Campbell are classified by their primary function, as described below:

Principal Arterials – Serve longer intra-urban trips and traffic traveling through urban areas. They carry high traffic volumes and provide links to major activity centers.

Minor Arterials – Provide intra-community continuity and service to trips of moderate length, with more emphasis on land access than principal arterials. The minor arterial system interconnects with the urban arterial system and provides system connections to the rural collectors.

Collectors – Provide both land access and traffic circulation within residential neighborhoods, commercial areas, and industrial areas. These facilities collect traffic from local streets in residential neighborhoods and channel it onto the arterial system. In the central business district, and in other areas of similar development and traffic density, the collector system may include the street grid that forms the basic unit of traffic circulation.

Local Streets – Local streets primarily provide direct access to adjacent land and access to higher order systems. Local streets offer the lowest level of mobility and through traffic movement on this system is usually discouraged.

I-90 is a freeway Arterial, part of the nation's Interstate Highway system. It serves as one of the major highways between Chicago-Milwaukee-Twin Cities, and intermediate points. There is one access point on/off this important highway in the Town of Campbell at CTH B. This interchange is the closest of La Crosse area interchanges to the La Crosse Airport. Within Campbell the actual length of I-90 is 2.37 miles between the west state line and the Campbell east line in the middle of the Black River Bridge.

Within the Town of Campbell there are 5.58 miles of County Trunk Highways. This includes the entire length of CTH BW that forms the boundary between the Town and the La Crosse Municipal Airport that is in the corporate limits of the city. CTH BW and CTH B are maintained, including snow plowing, by the County Highway Department.

CTH B — This 2.37-mile county roadway is designated as a Minor Arterial from its entry point into the Town on Clinton Street and its concurrent marking on Bainbridge Street and Dawson Avenue to the intersection with Fanta Reed Road at the La Crosse corporate limits. The County Trunk and Urban Collector designation continues on Fanta Reed Road, which is maintained as a County Highway

within the City limits, to the City street which provides Minor Arterial access into the airport scheduled airline terminal area.

CTH BW — This County Road runs for 3.21 miles from an intersection with CTH B at Goddard Street to the boat landing at Nelson County Park. CTH BW is marked concurrently with Goddard Street and Lakeshore Drive.

The Town of Campbell has 19.63 miles of streets and roads that are credited to the Town's mileage base by DOT for cost share payments. Maintenance of these roads, including snow plowing and sanding, is the responsibility of the Town. Town roads range in length from a couple 0.06-mile roads to the 1.13-mile La Crescent Street.

Town of Campbell maintenance staff performs annual maintenance on local streets including street sweeping and winter road maintenance. All local streets are swept with a mechanical street sweeper once in the spring to collect larger items and debris that have accumulated over winter. Maintenance staff also conduct snow removal during winter months on all local streets and apply a sand/salt mixture and brine to deice roadways. See Map #07 Transportation.

SECTION H

TOWN OF CAMPBELL COMPREHENSIVE PLAN, 2021

The Town of Campbell's long-range plan lays the foundation for how the community intends to grow and evolve over time. It addresses a wide range of local priorities—such as where people live, how they get around, how services are provided, and how natural areas are preserved. The plan also emphasizes working with nearby communities to support shared goals. In line with Wisconsin's comprehensive planning law (Wis. Stats. 66.1001), the document reflects Campbell's focus on coordinated, efficient development and maintaining consistency in how different areas of the Town relate to one another. A copy of the Comprehensive Plan is included in Exhibit #11.

Housing and Neighborhoods

Goal:

• The Town will seek to maintain the quality of the existing housing stock and supplement it in

appropriate locations with safe, well-constructed housing of a density, scale, and character that complement the present residential neighborhoods.

Objectives:

• Encourage cluster development near existing utilities and roads.

• New housing will be designed to preserve natural resources and will include green space and trail development.

• Encourage infill development in existing higher density housing areas.

Policies:

• Plan so that types and prices of housing can satisfy the needs and preferences of a wide variety of residents while maintaining the single-family detached dwelling as the basic form of housing.

• Ensure that only developments that are thoughtfully designed with respect to traffic generation, congestion, and patterns will be allowed.

• Allow only developments that are adequately designed with respect to the topographical and drainage conditions of the proposed area.

• Preserve and expand residential areas of single-family homes except where the plan calls for commercial or industrial development.

• Replace old, planned unit developments with single-family or owner-occupied multiple units.

Utility and Community Facilities

Goals:

• Explore means by which we could maintain high standards, improve, and expand commonly used utilities through improved relationships with other municipalities for the benefit, safety, and welfare of Township and area residents.

• Work to vary the use of existing parks.

Objectives:

• Work with La Crosse to maintain and improve the use of current sewer and water systems.

• Develop a Township municipal water system.

• Develop long-range plans for the improvement, expansion and/or replacement of the Campbell Town Hall and Community Center to provide larger and more efficient facilities for all Township departments and the library.

• Encourage all Township departments to develop long range plans to meet each department's goals for the welfare of residents.

• Provide all Township departments with equipment and personnel as deemed necessary and appropriate to maintain high standards of performance to benefit residents.

• Implement ways to upgrade recycling and waste disposal as needs arise.

Policies:

• Promote communication among residents, Town board and all Township departments to reach these goals and objectives.

• Consider and evaluate all suggestions concerning utilities and facilities.

Transportation

Goal:

• Improve efficiency and safety of the system by providing for alternative types of transportation, such as bicycle, bus, etc., and further encourage agreement between La Crosse and Campbell for bus service.

Objectives:

• Implement a road reconstruction and maintenance plan.

• Meet the needs of all residents, including the transit dependent and disabled.

• Promote pedestrian and bicycle usage while developing and environmentally responsible system.

• Encourage commercial vehicles to use specified routes within the community

Policies:

• Review of rezoning requests must consider impacts on existing road network.

Economic Development

Goal:

• Continue to develop business and industry where appropriate to strengthen and diversify the tax base.

• Create a strong local economy by meeting the needs of existing businesses, attracting new employers and promoting the creation of jobs.

Objectives:

• Explore funding opportunities through the use of T.I.F. districts and other mechanisms for funding opportunities, whether public or private.

• Work to implement zoning that will encourage appropriate use of existing land for economic development.

Policies:

• Continue membership in organizations, such as La Crosse Area Development Corporation and the La Crosse Area Chamber of Commerce, which promote commercial and retail development.

• Continue to cooperate with all entities involved in promoting Economic development through meeting the needs of all aspects of transportation, utilities and education.

• Create an environment that will encourage cooperation and a positive attitude between businesses and residents that will be of mutual benefit.

REGIONAL PLANNING JURISDICTION

Mississippi River Regional Planning Commission (MRRPC)

The Town of Campbell falls under the jurisdiction of the Mississippi River Regional Planning Commission (MRRPC), which serves nine counties including La Crosse County. The MRRPC's role is to coordinate comprehensive and intergovernmental planning across both incorporated and unincorporated areas, enabling local governments to meet regional requirements and qualify for federal grants. It provides a range of services such as economic development planning, environmental and recreational planning, demographic analysis, and technical assistance. Key regional planning documents relevant to Campbell include the La Crosse County Outdoor Recreation Plan and the La Crosse County All-Hazards Mitigation Plan.

The two plans can be found here:

La Crosse County Multi-Hazards Mitigation Plan 2020-2024

La Crosse County Outdoor Recreation Plan 2019-2024

Copies of both Plans are included as Exhibits #12 & #13, respectively and a copy of the MRRPC coverage map is included as Exhibit #14

Additionally, the La Crosse Area Planning Committee (LAPC) functions as the Metropolitan Planning Organization (MPO) for the La Crosse/La Crescent urbanized area. The LAPC is responsible for creating and updating a long-range transportation plan with a 20-year horizon, known as Coulee Vision 2040, which integrates land use and transportation goals to promote efficient movement of people and goods. This plan is updated every five years, with the next update scheduled for 2025.

The Beyond Coulee Vision 2040 document can be found here:

Coulee Vision 2040

A copy of the document is included as Exhibit #15, and a copy of the LAPC coverage map is included as Exhibit #16.

Local governments like Campbell are encouraged to review and analyze LAPC's planning goals as part of their comprehensive plan updates to ensure alignment and to inform future regional transportation planning efforts.

STATE AND FEDERAL AGENCY JURISDICTIONS

The planning landscape in La Crosse County involves key state and federal agencies that influence various aspects of development. Wisconsin's Department of Transportation (DOT) District 5 is pivotal in highway design and bicycle/pedestrian infrastructure, while the Department of Natural Resources (DNR) manages significant land and facilities and monitors water resources. The University of Wisconsin Extension in La Crosse provides educational resources, the U.S. Fish and Wildlife Service oversees the Upper Mississippi River National Wildlife and Fish Refuge, and the U.S. Army Corps of Engineers manages locks and dams along the Mississippi River. The U.S. Geological Survey (USGS) supports local planning by conducting scientific research. Local governments prioritize ongoing collaboration with these agencies throughout and beyond Comprehensive Plan development.

ADDITIONAL REGIONAL PLANS THAT INVOLVE THE TOWN OF CAMPBELL

The Town of Campbell is mentioned in both the County of La Crosse's and the City of La Crosse's Comprehensive Plans:

La Crosse County Comprehensive Plan 2022-2050

City of La Crosse Comprehensive Plan 2023-2040

Copies of both documents are included in Exhibits #17 & #18 respectively.

La Crosse County's Comprehensive Plan highlights the Town of Campbell's geographic proximity to the City of La Crosse and neighboring municipalities. It references the boundary agreement between the Town and the City, which was in effect from 2004 until January 1, 2025. The plan emphasizes the collaborative relationship between the two communities, noting mutual service agreements with the EMS, fire, and police departments, as well as joint use of facilities like the library located within the Town. It also outlines the City of La Crosse's role in providing municipal wastewater treatment services to multiple surrounding municipalities, including Campbell. Additionally, the plan addresses the PFAS contamination in the Town's groundwater, detailing the history and scope of the issue.

The City of La Crosse's Comprehensive Plan echoes many of these themes, also referencing the PFAS contamination and transportation connections through the Municipal Transit Utility (MTU). It provides a more in-depth discussion of the boundary agreement with the Town and offers further detail on the wastewater service agreement between the two municipalities.

SECTION I

WATER AND SEWER UTILITY OVERVIEW

Sewage and Sewerage Disposal (Chapter 36 Article II of The Town of Campbell Code of Ordinances)

This ordinance establishes uniform requirements for wastewater discharges into the Town of Campbell's wastewater collection and treatment system. It applies to all individuals and entities within the Town's jurisdiction. The ordinance mandates that properties within the Town connect to the public sewer system where available, prohibiting the use of private septic systems in such areas. It prohibits the discharge of harmful substances into the wastewater system, including toxic chemicals, flammable materials, and substances that may cause blockages or interfere with treatment processes. Certain dischargers are required to implement pretreatment measures to remove harmful pollutants before entering the municipal system, ensuring compliance with state and federal regulations. The Town is authorized to monitor, inspect, and sample wastewater discharges to ensure compliance, including access to facilities and records. Enforcement actions for non-compliance may include notices of violation, fines, and potential disconnection from the wastewater system. The ordinance places requirements on:

1. Management, Operation, and Control
2. User Rules and Regulations
3. Plumbers
4. Private Systems
5. Applications for Sewer Service
6. Septage Disposal
7. Connection Charge
8. Use of Sewers
9. Utility Responsibility
10. Building Sewer Construction
11. Extensions of Sewer Mains
12. Septage Acceptance Location
13. RV and Marine Dumping Stations

14. Additional Authorities

A copy of the Town of Campbell Sewage and Sewerage Disposal Ordinance is included in Exhibit #19.

SANITARY SEWER COLLECTION SYSTEM DESCRIPTION

The Town of Campbell has operated a sanitary sewer collection system since the 1960s. As a result, there is a substantial investment in the infrastructure of the sanitary sewer collection system. The Campbell sewer collection system contains collection pipes, trunk sewers, interceptor sewers, lift stations, force mains, pressure sewers, a grinder pump station, a flow metering station, and interconnection with the City of La Crosse sewer system. The sewer system extends throughout the Town to collect wastewater and transport it to the City of La Crosse's WWTP via connection to the La Crosse sewer collection system at a point near Clinton Street on the east bank of the Black River.

Since the original construction, the sanitary sewer collection system has been expanded through many projects and currently consists of approximately 24.3 miles of gravity sewer pipe and 2.1 miles of forcemain. The system includes ten (10) Campbell sewage lift stations; a flow metering station, sanitary sewer pipelines ranging from 8 to 18 inches in diameter; sewage force mains ranging in size from 4 to 12 inches in diameter, and approximately 490 manholes. One (1) City of La Crosse lift station, Breezy Point, discharges to the Campbell sewer collection system. Approximately 80% of the gravity sewer pipe is 8-inch in diameter with the remainder between 10-18-inches in diameter.

The Town of Campbell has a supervisory control and data acquisition (SCADA) system and was upgraded in 2024. The SCADA system includes a Central Telemetry Unit (CTU) located at the Town Hall and Remote Terminal Units (RTU) at each sewage lift station and the flow metering station. The SCADA system uses spread spectrum radio communications equipment to transmit data collected from all of the RTU's in the collection system to a central location where the data will be displayed. The SCADA system provides alarms and status conditions for each sewage lift stations in addition to flow metering and flow totalization at the flow metering station. If an alarm condition occurs at one or more of the RTU's, the SCADA system will contact the operators, alerting them of the alarm condition.

Following is a summary of the locations of the sewage lift station and flow metering station:

- The Town Hall is located in the central portion of French Island, northwest of the intersection of Bainbridge Street and Olivet Street.
- Sewage Lift Station No. 1 is located in the southern portion of French Island southwest of the intersection of Clinton Street and Bainbridge Street.
- Sewage Lift Station No. 2 is located in the south-central portion of French Island, northwest of the intersection of Goddard and Bainbridge Streets.
- Sewage Lift Station No. 3 is located in the central portion of French Island, north of the intersection of La Fond Avenue and Bainbridge Street.
- Sewage Lift Station No. 4 is located in the north central portion of French Island, on 2nd Avenue northeast of 2nd Avenue and Mitchell Street.
- Sewage Lift Station No. 5 is located on Hiawatha Island, north of the intersection of Nakomis Avenue and Clinton Street.
- Sewage Lift Station No. 6 is located on Hiawatha Island on the north side of Kiowa Place, west of the intersection of Kiowa Place and Nakomis Avenue.
- Sewage Lift Station No. 7 is located in the northern portion of French Island on the east side of Edgewater Drive, northeast of the intersection of Edgewater Drive and Lancaster Road.
- Sewage Lift Station No. 8 is located in the northern portion of French Island, north on the west side of Lakeshore Drive, approximately 530 feet northwest of the intersection of Lakeshore Drive and Hanson Road.
- Sewage Lift Station No. 9 is located on the north end of French Island, northwest of the airport on Lake Shore Drive, approximately 3,000 feet north of the intersection with Hanson and Airport Roads.
- Sewage Lift Station No. 10 is located in the north central portion of French Island on the south side of Fanta Reed Road, at the intersection of Fanta Reed Road and Jerald Street.
- The Flow Metering Station is located northeast of the intersection of Clinton Street and Nakomis Avenue.

Maintenance of the sewer collection system involves annual cleaning and televising of gravity sewer to identify deficient sewer mains that are subject to infiltration and inflow (I/I), which is the entry of clearwater into the sewer collection system during periods of high groundwater or flooding. The Town of Campbell has made a significant investment in the collection system in recent years to investigate

sewer mains most subject to I/I and to develop a priority schedule for projects to reduce I/I and minimize flows being pumped to the City of La Crosse. Numerous sections of sanitary sewer main and manholes have been replaced throughout the Town in the past 5 years, as well as sewer lining of other sections of sewer in an effort to reduce I/I. Additional sewer replacement and lining projects are planned for the near future. The Town has also invested in the replacement and reconstruction of Sewage Lift Station Nos. 7, 8, and 10.

The Town of Campbell Public Works Department currently has a Public Works Director, three (3) fulltime laborers and one (1) parttime employee who are responsible for Sewer and Streets. See Map #08, Sanitary Sewer Utility.

CAMPBELL PUBLIC WATER UTILITY

The 4,300 residents of the Town of Campbell have suffered from PFAS-contaminated water for more than 5 years. This requires residents to use heavy 5-gallon water jugs for all drinking and cooking purposes. This interim safe water solution is provided to the residents free of charge by the WI DNR (an approximate annual cost of $700,000). Residents need a safe, PFAS-free water source. The Town of Campbell is actively fulfilling this need by upgrading our water utility, drilling a supply well and creating a fully independent municipal water system. Residents eagerly anticipate the day they can turn on their tap and safely drink uncontaminated water. The Town of Campbell is actively responding to this critical need.

The Town of Campbell was granted authority to construct and operate a Public Water Utility (No. 935) in May 2000. Annual Reports have been filed with PSC and the utility is in good standing.

A partial water distribution system was constructed in 2004-2005. The existing Town-owned watermain is located on Sky Harbour, north Bainbridge-Olivet, South Bainbridge, Marina Drive and Clinton Street. That project was financed with grants, assessments and contributions from the Town. The Campbell Water Utility initially contracted with the La Crosse Water Utility to supply water and operate the Campbell distribution system. The agreement with La Crosse expired on December 31, 2024. The Town attempted to negotiate an expansion and extension of the agreement, but La Crosse did not respond. The Campbell Water Utility now operates and maintains the distribution system. La Crosse

continues to supply water. Those Campbell customers are assessed a “surcharge” by La Crosse, intended to partially offset the difference in property tax rates between the City and Town.

All other properties within the Town utilize shallow private wells for their water source; however, due to the PFAS contamination of groundwater on French Island, the Town is actively constructing their independent Water System to provide municipal water to the entire Town. The feasibility was confirmed when a deep, sandstone Test Well proved that a PFAS-free water supply could be obtained on the island.

A comprehensive Preliminary Engineering Report that evaluated options, including joint projects with La Crosse or Onalaska, was completed. The report concluded that an independent Town water system was the best option. DNR and USDA-RD have both approved the report. The water system will consist of a water supply (deep rock wells), storage and distribution system that will expand from the Town’s existing system. The Town’s water system will be independent and no longer connected to the City of La Crosse. The Town’s system will include the following components:

- Final Well #1 (1,000 to 1,500-GPM) that will utilize Pumphouse/Water Treatment Plant #1. Construction and testing will be completed in October 2025.
- Final Well #2 (1,000 to 1,500-GPM), located at same site as Well #1. Raw water would be pumped via a pitless unit to the Pumphouse/Water Treatment Plant #1 for treatment.
- Pumphouse/Water Treatment Plant #1.
- Approximately 123,000 lineal feet of water main distribution pipe ranging from 6-in to 14-in in diameter, 420 valves, 210 hydrants, and approximately 1,500 service lines.
- A 700,000-gallon Elevated Storage Tank.

Campbell has a certified Water Operator on staff. Maintenance of the existing system is simple, only involving annual flushing of hydrants and valve exercising. The Campbell Maintenance Department currently has a Public Works Director, 3 full-time laborers and 1 part-time who are responsible for Sewer and Streets. There is a separate budget for Sewer and a separate budget for Water will be set when the Water System becomes operational. The Water Utility will operate with their own O&M budget and revenue from Water rates when the system is in service. Operation of the wells and treatment facility will incur the largest share of Water O&M costs. It’s expected that 1 additional person will be added to the maintenance staff with lead responsibility for Water operations.

DNR approved the plans for Phase 1-Final Well #1 and PSC issued a Construction Authorization (Well only). The Town has secured the land necessary for the well (Phase 1) and elevated tank (Phase 2).

Funding has been secured for the entire water system project and the construction will be completed in phases. Phase 1 of construction started in the Spring of 2025 with the drilling of Final Well #1. The Phase 1 construction and all the engineering and administrative work that has been completed since the start of water system planning in 2020 is being funded by a Wisconsin Department of Natural Resources (WDNR) Safe Drinking Water Loan Program (SDWLP) loan. The Town was awarded 50% principal forgiveness on this loan (i.e., grant). The estimated project cost for Phase 1 is $925,000. This includes engineering, preliminary investigation (including a Test Well), administrative fees, and Final Well #1 construction. The Financing Plan for Phase 1 is summarized as follows:

EXAMPLE FINANCING PLAN (PHASE 1)		
Phase 1 Project Cost	$	925,075.00
Phase 1 Principal Forgiveness (EC)	$	(462,538.00)
Balance to Finance	**$**	**462,537.00**
SDWLP Loan:	$	462,537.00
Interest Rate		2.200%
		20
SDWLP Annual Payment	$	28,840.00
10% Bond Coverage	$	2,880.00
TOTAL ANNUAL WATER COST	**$**	**31,720.00**

The remainder of the overall Water System Project is considered Phase 2. This phase is divided into different projects for construction. Once Final Well #1 is fully tested, the design of the Phase 2 Water Treatment Plant and Pumphouse will be finalized. That design is in progress and will be completed by the end of the year. The design and construction of the elevated storage tank and connecting water main from the Water Treatment Plant to the tank will follow. The existing water customers now served by La Crosse will be connected to the Campbell supply in an early phase as the site of the elevated tank adjoins that part of the system. The extension of the water distribution system will be divided into several construction contracts with high priority to serving the heavily contaminated areas of the Island.

Construction of Phase 2 will commence in 2026 and water service to customers is planned to begin in 2027. The entire distribution system will be completed in 2028.

The Total Estimated Project Cost for Phase 2 is $63,000,000. The financing plan budgets $1,000,000 in interim interest expense and includes the O&M expenses for the first year while customers are connecting and revenue builds. The Town has acquired funding for Phase 2, including a United States Department of Agriculture – Rural Development (USDA-RD) loan and grant and two (2) Environmental Protection Agency (EPA) Community Grants. Similar to Phase 1, the WDNR SDWLP will also help fund Phase 2. The Town is eligible for approximately $4,600,000 more in Principal Forgiveness through the SDWLP and will use a SDWLP low-interest loan to secure those grant funds. The Town is planning a $7,260,000 general obligation bond to cover 50% of the street restoration costs that are not eligible for the funding programs. A $500 per equivalent residential user (REU) Connection Charge will be used to generate cash for capital costs. The Sewer Utility will cover 50% of the water meter costs with their cash on hand. To cash flow project costs pending receipt of the various funds, interim financing is being secured.

The Financing Plan for Phase 2 is summarized as follows

EXAMPLE FINANCING PLAN (PHASE 2)		
Estimated Project Cost	$	63,187,000.00
Interest During Construction	$	1,000,000.00
First Year O&M Expenses	$	396,000.00
Total:	$	64,583,000.00
USDA-RD Grant	$	(8,540,000.00)
EPA Community Grant 1	$	(1,666,000.00)
SDWLP - EC PF	$	(3,037,400.00)
SDWLP - General PF	$	(1,600,000.00)
EPA Community Grant 2	$	(2,000,000.00)
Connection Charges ($500 per REU)	$	(840,500.00)
50% Street Restoration (Non-Water Financing)	$	(7,260,000.00)
Meter Costs paid by Sewer Utility	$	(630,500.00)
Balance to Finance	**$**	**39,008,600.00**
SDWLP Loan:	$	8,237,400.00
Interest Rate		2.255%
		30
Rural Development:	$	30,771,200.00
Interest Rate		2.50%
Term, years		40
SDWLP Annual Payment	$	380,820.00
10% Bond Coverage	$	38,080.00
RD Annual Payment	$	1,225,810.00
10% Bond Reserve	$	122,581.00
Total Annual Debt Cost	**$**	**1,767,291.00**
Annual O&M	$	396,000.00
Short Term Asset Annual Cost	$	42,016.00
TOTAL ANNUAL WATER COST	**$**	**2,205,307.00**
TOTAL WATER COSTS		
Connection Charges per EDU	$	500.00
Assessment		None
Water Usage Charge	$	978.15
Water EDU		2,287
Average Monthly Water Cost per EDU	**$**	**81.51**

Water rates will be determined by PSC based on depreciated values and a return on investment, not the cash basis outlined in the example. The PSC rates are likely to be higher than the cash rates. Each user will have an additional cost for construction of the water service on private property and abandonment of their existing well. The Town is coordinating funding for low-income residents. The

application for the PSC Construction Authorization for Phase 2 has been filed (Docket 935-CW-102). As the design progresses, the plans for each project will require DNR review and approval.

The Campbell Water System will serve all the developable property within the Town. The financial feasibility is dependent on maintaining the entire customer base. Incorporation as the Village of French Island will help secure those customers for the water utility.

SECTION J

EXISTING OR CLOSED SOLID WASTE LANDFILLS

There are no known active or closed waste landfill sites located within the Town of Campbell. A review of local and state records, including the Wisconsin Department of Natural Resources' Waste Disposal Site Registry, shows no entries associated with landfills within the Town boundaries.

Campbell residents are currently served by the La Crosse County Solid Waste Landfill, located at 3240 Berlin Drive in the City of La Crosse. This is an active, fully licensed municipal landfill operated by La Crosse County. While located outside the Town of Campbell, it serves as the primary disposal site for solid waste generated by Town residents.

Waste-to-Energy Facility

Although the Town of Campbell does not contain any landfills; the French Island Generating Plant operated by Xcel Entergy is located on French Island. This facility processes refuse-derived fuel (RDF) made from municipal solid waste and wood waste to generate electricity. The incineration of this material reduces the volume of waste sent to landfills and serves as a key part of the region's solid waste management strategy. The plant is regulated by state and federal environmental agencies and contributes significantly to waste diversion efforts in La Crosse County.

SECTION K

BOUNDARIES

This incorporation submittal includes the entire Town of Campbell. The decision to incorporate the full Town was made to ensure a logical, cohesive boundary that avoids irregular shapes such as peninsulas, islands, or fragmented areas. In addition, since the Town is fully developed, there are no undeveloped areas that meet the definition of “territory beyond the core.

Including the entire Town provides clarity, maintains financial and administrative viability, and supports a more efficient and unified approach to managing the community. Please refer to Map #10 for a visual of the proposed boundary.

Based on the information and documentation presented herein it sets forth the fact that the proposed Village of French Island is both homogeneous and compact.

Section(1)(b): TERRITORY BEYOND THE CORE

66.0207(1)(b) Wis. Stats.

The territory beyond the most densely populated one-half square mile specified in s. 66.0205 (1) or the most densely populated square mile specified in s. 66.0205 (2) shall have an average of more than 30 housing units per quarter section or an assessed value, as defined in s. 66.0217 (1) (a) for real estate tax purposes, more than 25% of which is attributable to existing or potential mercantile, manufacturing or public utility uses. The territory beyond the most densely populated square mile as specified in s. 66.0205 (3) or (4) shall have the potential for residential or other land use development on a substantial scale within the next three years. The Board may waive these requirements to the extent that water, terrain or geography prevents such development.

This section does not apply since the entire Town of Campbell will be incorporated as the Village of French Island.

SECTION A

FOR "ISOLATED" PETITIONERS

Not Applicable.

SECTION B

LAND SUITABLE FOR DEVELOPMENT

This standard requires that the territory outside the most densely populated square mile must have the potential for substantial residential, commercial, or other development within the next three years.

The Town of Campbell is already largely built out, with most of the land on French Island having been developed for residential, commercial and industrial uses. Remaining undeveloped land is extremely limited, estimated to be less than 20 acres, with other open land constrained by environmental factors such as wetlands, floodplains, or lack of infrastructure access. Therefore, the proposed Village of French Island overwhelmingly meets this standard.

There is virtually no opportunity for large-scale residential or commercial expansion within the Town, and future growth is expected to remain stable. For this reason, the potential for ***substantial*** new development beyond the core area within three years is minimal.

Therefore, the proposed Village of French Island meets this standard.

Section(2)(a): TAX REVENUE

66.0207(2)(a) Tax Revenue

The present and potential sources of tax revenue appear sufficient to defray the anticipated cost of governmental services at a local tax rate, which compares favorably with the tax rate in a similar area for the same level of services.

SECTION A

INTRODUCTION

Town of Campbell's effective government management, use of intergovernmental service agreements, and substantial tax base allow the Town to offer a full range of quality municipal services and maintain its infrastructure and facilities at a low tax rate. The Town is in excellent financial condition, has strong budgeting and financial management practices, and is well prepared to transition to a village form of government.

Campbell has a larger tax base than most municipalities in La Crosse County; ranking 6 out of 16 and provides services that some of the surrounding villages do not.

TOWN FINANCIALS

Campbell currently provides a full range of services for area residents and businesses. Campbell is in a strong financial position to fund all needed services since it has high equalized value and a low tax rate. The past, present and potential sources of tax revenue are sufficient to defray the anticipated cost of governmental services for the Village of French Island.

Since the entire Town of Campbell is proposed for incorporation, it is anticipated that the financial transition from a Town into a Village will be seamless.

Table 1 below presents a summary of the Town's General Fund Revenues and Expenditures for 2023-2024, as reported in the Town's audited financial states, together with the adopted 2025 budget. A copy of the 2025 Approved Operating Budget is included in Exhibit #22 and copies of the financial statements are included in Exhibit #23.

Table 1 - General Fund Revenues and Expenses, 2023-2025

General Fund	2023	2024	2025 Budget
Revenues			
Property Taxes	1,428,840	1,249,027	1,445,544
Other Taxes	35,550	36,811	40,250
Special Assessments	15,114	210	250
Intergovernmental	711,127	1,528,746	716,609
Licenses and Permits	70,575	63,640	74,529
Fines, Forfeitures, and Penalties	18,125	22,301	17,500
Charges for Services	7,798	17,610	6,500
Investment Income	85,737	93,557	3,135
Miscellaneous Revenue	35,525	32,689	99,934
Total Revenues	2,408,391	3,044,591	2,404,251
Expenditures			
Current			
General Government	575,196	828,381	523,948
Public Safety	820,880	875,862	953,581
Public Works	536,054	611,823	790,614
Leisure Activities	57,561	28,090	69,000
Capital Outlay			
General Government	13,479	15,500	212,500
Public Safety	193,955	91,481	75,000
Public Works	168,917	1,349,823	92,000
Leisure Activities	-	8,700	25,000
Debt Service			
Principal Retirement	315,654	53,807	494,723
Interest and Fiscal Charges	18,691	50,079	66,645
Total Expenditures	2,700,387	3,913,546	3,303,011
Other Financing Sources (Uses)			
General Obligation Debt Proceeds	-	1,137,395	250,000
Sale of General Property and Equipment	3,812	5,978	4,000
Lease Principal Payments	28,147	29,244	30,360
Total Other Financing Sources (Uses)	31,959	1,172,617	284,360
Increase (Decrease) in Fund Balance	(260,037)	303,662	(614,400)
Fund Balance January 1	1,528,087	1,268,050	1,571,712
Fund Balance December 31	1,268,050	1,571,712	957,312

The Town also has an enterprise fund for the Sewer Utility. A summary of the Sewer Utility Fund revenues and expenditures for 2023-2024 and the 2025 budget is shown in Table 2 below.

Table 2 Sewer Utility Revenues and Expenses, 2023-2025

Sewer Fund	2023	2024	2025 Budget
Revenues			
Charges for Services	1,127,763	1,190,334	1,273,200
Total Revenues	1,127,763	1,190,334	1,273,200
Expenditures			
Operation and Maintenance	905,591	904,010	1,130,543
Depreciation	145,323	166,181	145,000
Total Expenditures	1,050,914	1,070,191	1,275,543
Nonoperating Revenues (Expenses)			
Interest Income	19,012	4,155	5,500
Interest Expense	-	(4,818)	-
Grant Income	-	289,632	-
Total Nonoperating Revenues (Expenses)	19,012	288,969	5,500
Increase (Decrease) in Net Position	95,861	409,112	3,157
Net Position January 1	3,706,724	3,802,585	4,219,058
Change in Accounting Principle	-	7,361	-
Net Position December 31	3,802,585	4,219,058	4,222,215

REVENUES

Revenues for the Town have been stable.

Property taxes accounted for between 41 and 60 percent of the Town's governmental revenues over the past five years. The property tax revenues decreased by 12.6 percent in 2024 and increased by 15.7 percent in 2025 due to fluctuations in debt service payments. The 2025 property tax revenues are comparable to the 2023 levy. The proposed 2026 levy is higher than 2025 for higher debt service payments scheduled in 2026. The Town's other taxes from mobile home fees, room taxes and taxes from other tax-exempt entities constitute between 1 and 2 percent of revenues.

Intergovernmental revenues comprise the second largest source of revenues, accounting for between 30 and 50 percent of Town revenues in recent years. State shared revenues account for over half of intergovernmental revenues in 2023, 2025 and 2026. The Town's intergovernmental revenues were higher in 2024 due to federal stormwater grants and PFAS federal funding passed through the County of La Crosse.

Licenses and permits constitute between 2 and 3 percent of the Town's revenues, with building permits generating most of this revenue.

EXPENDITURES

General Fund operating expenses are most of the Town's expenditures, comprising of approximately 70 percent of total expenditures in 2023, 2025 and 2026 and 60 percent of expenditures for 2024. The 2025 budget includes funding for the costs for incorporation; $100,000 in costs to further develop a water utility; an increase in salaries for the funding of an additional police officer; an additional $200,000 for street and storm drainage improvements; and $212,500 for the purchase of land for a new water tower.

Debt service has generally been between 12 and 20 percent of the Town's annual expenditures. In 2024, the debt service principal was lower due to the timing of loan payments. In 2025, the Town issued a $462,537 of General Obligation Water System Promissory Note Payable to reimburse the general fund for expenses related to establishing a water utility in the current and prior years. Town's outstanding debt matures by 2045.

Capital outlay varies substantially from year to year. In 2023, the Town spent $376,351 in capital outlay for general Town hall, public safety and public works that includes vehicles, equipment and other purchases. In 2024, the Town spent $1,465,504 in capital outlay purchases for general government, public safety, public works and leisure activities, including equipment, vehicles, and street and stormwater improvements. In 2025, the Town has budgeted $404,500 for the purchase of land for a water tower, public safety, public works and leisure activities projects including equipment, vehicles and other general purchases. In 2026, the Town's proposed budget includes a generator, a new public works vehicle, a new squad car, and a new rapid response vehicle for the fire department. This is a preliminary proposal; the final 2026 budget will be adopted in the fall of 2025, and specific items may change before adoption.

The governmental fund balance was drawn down in 2023 for cost associated with establishing a water utility. In 2025, the fund balance is expected to be drawn down by $614,400 mainly due to costs associated with incorporation and expanding a water utility. In 2026, the Town expects to draw down $395,708 for costs associated with the upcoming water utility. The Town has been reimbursed about $420,000 of prior year costs of establishing a water utility in 2025 with proceeds from the 2025 General Obligation Water System Promissory Note. The Town expects to be reimbursed for most of the 2025 costs of establishing a water utility with future grant and loan proceeds. The Town expects water utility revenues to repay all debt incurred to establish the water utility.

ASSETS AND LIABILITIES

The Town's assets and liabilities at year ends 2023 and 2024 are shown below In Table 3 and Table 4. The Town is in excellent financial condition, with a strong net position, low outstanding debt, and substantial unrestricted liquid assets.

Table 3 - Assets and Liabilities – Governmental Activities, 2023 and 2024

Governmental Activities	**2023**	**2024**
Current Assets	3,217,384	3,407,383
Capital Assets, Net	4,738,752	5,900,701
Lease Receivable	73,478	44,234
Deferred Outflows of Resources	901,803	633,394
Total Assets and Deferred Outflows of Resources	**8,931,417**	**9,985,712**
Current Liabilities	789,662	668,248
General Obligation Debt, net of current maturities	90,247	1,016,443
Compensated Absences	81,043	20,474
OPEB - Life Insurance	29,942	23,574
Net Pension Liability	236,665	69,182
Deferred Inflows of Resources	1,842,478	1,883,198
Total Liabilities and Deferred Inflows of Resources	**3,070,037**	**3,681,119**
Net Position		
Net Investment in Capital Assets	4,561,205	4,639,565
Restricted	154,162	184,982
Unrestricted	1,146,013	1,480,046
Total Net Position	**5,861,380**	**6,304,593**

Table 4 - Assets and Liabilities – Business-Type Activities, 2023 and 2024

Business-Type Activities	2023	2024
Current Assets	1,302,719	2,144,943
Capital Assets, Net	3,555,445	3,878,140
Deferred Outflows of Resources	238,052	129,326
Total Assets and Deferred Outflows of Resources	**5,096,216**	**6,152,409**
Current Liabilities	46,115	148,084
Sewer Revenue Bonds	-	648,392
Compensated Absences	28,704	17,474
OPEB - Life Insurance	9,532	9,583
Net Pension Liability	62,215	13,848
Deferred Inflows of Resources	1,147,065	1,095,970
Total Liabilities and Deferred Inflows of Resources	**1,293,631**	**1,933,351**
Net Position		
Net Investment in Capital Assets	3,555,445	3,202,333
Restricted	39,007	35,932
Unrestricted	208,133	980,793
Total Net Position	**3,802,585**	**4,219,058**

For the governmental activities, the amount of current assets exceeded current liabilities by $2.4 million at year end 2023, and by $2.7 million at year end 2024. The Town's goal is to maintain a ratio of current assets at least equal to current liabilities. The Town is far exceeding this goal.

As of the year end 2023, the Town had a municipal general obligation debt limit of $24,938,935 according to the Wisconsin Department of Revenue. At year-end 2023, the Town had $177,547 in outstanding general obligation debt, leaving over $24 million of remaining general obligation borrowing capacity. As of the year end 2024, the Town had a municipal general obligation debt limit of $27,285,585 according to the Wisconsin Department of Revenue. At year-end 2024, the Town had $1,261,136 in outstanding general obligation debt, leaving over $26 million of remaining general obligation borrowing capacity. With the additional promissory notes issued in 2025, the Town still has an estimated $25.6 million of remaining general obligation borrowing capacity.

During 2024, the Sewer Fund took out a sewer revenue bond for its Supervisory Control and Data Acquisition (SCADA) project. The bond balance at the end of 2024 was $675,807. This note will be paid off in 2044.

The Town's other long-term liabilities include accumulated sick and vacation pay, a net pension liability from its participation in the Wisconsin Retirement System and estimated other post-employment benefits liability (OPEB) for its participation in the state life insurance program. The Town's total year end 2024 OPEB liability of $33,157 and net pension liability of $83,030 were determined by actuarial valuations as of January 1, 2023 and December 31, 2022, respectively.

PROPOSED VILLAGE BUDGET

The Town provides a high level of services to its residents and plans to maintain the same level of services as it transitions to a village. Therefore, it is expected that the 2026 budget as presented in Table 5 represents the budget for the new village and the same level of services enjoyed by residents at present will be maintained without a tax increase.

Table 5 - Proposed 2026 Budget

General Fund	2023	2024	2025 Budget	2026 Proposed Budget
Revenues				
Property Taxes	1,428,840	1,249,027	1,445,544	1,539,310
Other Taxes	35,550	36,811	40,250	35,751
Special Assessments	15,114	210	250	250
Intergovernmental	711,127	1,528,746	716,609	731,711
Licenses and Permits	70,575	63,640	74,529	63,529
Fines, Forfeitures, and Penalties	18,125	22,301	17,500	17,500
Charges for Services	7,798	17,610	6,500	6,500
Investment Income	85,737	93,557	3,135	3,135
Miscellaneous Revenue	35,525	32,689	99,934	73,389
Total Revenues	2,408,391	3,044,591	2,404,251	2,471,075
Expenditures				
Current				
General Government	575,196	828,381	523,948	394,655
Public Safety	820,880	875,862	953,581	1,021,916
Public Works	536,054	611,823	790,614	721,001
Leisure Activities	57,561	28,090	69,000	54,375
Capital Outlay				
General Government	13,479	15,500	212,500	65,000
Public Safety	193,955	91,481	75,000	210,000
Public Works	168,917	1,349,823	92,000	78,100
Leisure Activities	-	8,700	25,000	-
Debt Service				
Principal Retirement	315,654	53,807	494,723	552,300
Interest and Fiscal Charges	18,691	50,079	66,645	80,729
Total Expenditures	2,700,387	3,913,546	3,303,011	3,178,076
Other Financing Sources (Uses)				
General Obligation Debt Proceeds	-	1,137,395	250,000	300,000
Sale of General Property and Equipment	3,812	5,978	4,000	-
Lease Principal Payments	28,147	29,244	30,360	11,293
Total Other Financing Sources (Uses)	31,959	1,172,617	284,360	311,293
Increase (Decrease) in Fund Balance	(260,037)	303,662	(614,400)	(395,708)
Fund Balance January 1	1,528,087	1,268,050	1,571,712	957,312
Fund Balance December 31	1,268,050	1,571,712	957,312	561,604

PROPERTY TAX COMPARISON

Property taxes in the Town of Campbell remain among the most affordable in La Crosse County. In 2024, the owner of a $300,000 home paid about $3,480 in property taxes, compared to the countywide average of nearly $4,700. This savings of over $1,200 per year means Campbell residents enjoy lower costs while still receiving a broad range of municipal services not typically offered in other towns. A full table of 2024 property tax rates in La Crosse County, published by the La Crosse Tribune, is show in Exhibit 39.

SECTION B

FIVE-YEAR HISTORY OF EQUALIZED VALUE AND ESTIMATED CURRENT EQUALIZED VALUE

Over the past six years, the Town has experienced strong growth in equalized property value, as shown below in Table 6.

This growth reflects a healthy, expanding tax base and a strong local economy. From 2019 to 2024, the Town’s total equalized value rose from $355.8 million to $545.7 million—a remarkable increase of over 53%. This upward trend is driven primarily by sustained growth in residential and commercial development, with residential values increasing by more than $158 million and commercial values growing by over $34 million during the same period.

Notably, 2024 marks the first year that the Town's equalized value surpasses the half-billion-dollar mark, underscoring its readiness for incorporation and its capacity to support continued local government services. These figures highlight the Town’s fiscal stability and long-term viability as an incorporated municipality.

Table 6 - Equalized Value, 2019-2024

Property	2019	2020	2021	2022	2023	2024	2025
Residential	299,395,700	330,625,600	342,140,400	406,322,100	414,328,800	458,231,800	487,435,300
Commercial	53,266,400	55,962,000	63,298,600	72,141,100	81,622,700	87,328,300	96,265,200
Manufacturing	77,100	80,800	104,400	109,700	117,400	126,200	132,500
Agricultural	0	0	0	0	0	0	
Undeveloped	0	0	0	0	0	0	900
Ag Forest	0	0	0	0	0	0	
Forest	0	70,000	0	24,800	24,400	25,400	26,000
Other	0		0	0	0	0	
Total Real Property	352,739,200	386,738,400	405,543,400	478,597,700	496,093,300	545,711,700	583,589,900
Personal Property	3,109,500	3,094,000	2,833,100	2,575,500	2,685,400	0	0
Total Equalized Value	**355,848,700**	**389,832,400**	**408,376,500**	**481,173,200**	**498,778,700**	**545,711,700**	**583,859,900**

Source: https://www.revenue.wi.gov/Pages/Report/soc-eqv.aspx

As shown below in Table 7 when The Town of Campbell's 2025 equalized value of $583,859,900 places it solidly in the top half of the Towns and Villages in La Crosse County.

Table 7 - Comparison of Campbell's Equalized Value to La Crosse County Villages

Municipality	2025 Equalized Value
Village of Holmen	1,618,925,200
Village of West Salem	780,783,600
Town of Campbell	**583,859,900**
Village of Bangor	172,485,500
Village of Rockland	83,060,100

Table 8 - Comparison of Campbell's Equalized Value to La Crosse County Towns and Villages

Municipality	2025 Equalized Value
Village of Holmen	1,618,925,200
Town of Onalaska	1,086,600,800
Village of West Salem	780,783,600
Town of Shelby	752,238,600
Town of Holland	744,874,300
Town of Campbell	**583,859,900**
Town of Hamilton	465,824,300
Town of Greenfield	357,356,700
Town of Farmington	314,574,800
Town of Medary	303,609,400
Town of Barre	217,273,900
Town of Burns	176,677,300
Village of Bangor	172,485,500
Town of Bangor	96,916,000
Town of Washington	85,388,000
Village of Rockland	83,060,100

The Town of Campbell is well-positioned for incorporation as a village when compared to similar municipalities across the state. With a 2025 equalized value of $583,859,900, Campbell ranks fifth among twelve comparable villages, exceeding several established villages. Its population of 4,284 places it second among the same group, indicating a strong and sustainable community base. In terms of services, Campbell already provides sewer, fire and EMS, police protection, and recycling—meeting or exceeding the service levels of many current villages. The Town is actively progressing toward establishing a municipal water system, distinguishing it from municipalities that have yet to take such steps. These factors—combined with robust population, tax base, and essential services—demonstrate that the Town of Campbell meets and, in many cases, surpasses the functional and structural characteristics of existing villages in Wisconsin.

Table 9 - Comparison of Campbell's Equalized Value to Villages of Similar Population Size

Municipality	County	2025 E.V.	Population	Safety: Fire/EMS	Police	Sewer System	Water	Recycling
Village of Cross Plains	Dane	698,169,400	4,146	Yes	Yes	Yes	Yes	Yes
Village of Kewaskum	Washington	636,980,600	4,509	Fire Yes EMS No	Yes	Yes	Yes	Yes
Village of Rochester	Racine	617,601,700	3,799	Yes	No	No	No	Yes
Village of Johnson Creek	Jefferson	602,776,000	3,398	Yes	Yes	Yes	Yes	Yes
Town of Campbell	**La Crosse**	**583,859,900**	**4,284**	**Yes**	**Yes**	**Yes**	**In Process**	**Yes**
Village of Sherwood	Calumet	562,488,100	3,358	No	No	Yes	No	Yes
Village of Combined Locks	Outagamie	539,600,000	3,609	Yes	No	No	Yes	Yes
Village of West Milwaukee	Milwaukee	495,348,700	4,062	No	Yes	No	No	Yes
Village of Wrightstown	Brown	471,343,400	3,535	Yes	Yes	Yes	Yes	Yes
Village of Pulaski	Oconto	426,066,800	4,040	No	Yes	No	Yes	Yes
Village of Hortonville	Outagamie	387,276,300	3,344	Yes	Yes	Yes	Yes	Yes
Village of Ellsworth	Pierce	374,249,800	3,317	No	Yes	Yes	Yes	Yes

Source: League of WI Municipalities Director of Cities & Villages
Source: https://www.revenue.wi.gov/Pages/Report/soc-eqv.aspx

SECTION C

FINANCIAL REPORTS

The Town of Campbell files State Financial Form C annually with the Wisconsin Department of Revenue. The Town also incurs a 3-party financial audit annually. Copies of these reports for the years 2019 to 2024 are included in Exhibit #25.

SECTION D

SPECIAL PURPOSE DISTRICTS

The Town of Campbell Utility District No. 1 (Campbell UD#1/District) provides sewer service in the Town of Campbell. The sewer service area is essentially the same as the area of the Town. The District is in excellent financial condition. The District's financials for 2023 and 2024 are included with the general financial statements in Exhibit #25.

The District's annual operating expenses, including depreciation for 2024 were $1,070,191, only a 1.83% increase from 2023 and a budgeted 19.2 percent increase from 2024 to the budgeted 2025 amounts. The 2025 budget also reflects an increase in sewer charges from the City of La Crosse. Most of the District's revenues are from user charges billed to customers. The District charges a flat, annual rate to all customers.

The District currently has one revenue bond with the Clean Water Fund in the amount of $675,807 as of the end of 2024. The District's net position increased by $409,112 in 2024. As of the end of 2024, the District had $3.8 million in capital assets, net of accumulated depreciation. The District's capital assets were approximately 37 percent depreciated, overall.

At the end of 2024, the District had cash and investments of $1.1 million.

Once the Town is incorporated, all District facilities and customers will be within the new Village, so the District will be dissolved under Wis. Stats. 60.79(1). The Village will create a sanitary sewer enterprise fund, transfer District assets and liabilities to this new enterprise fund and continue to provide sewer service to customers within the Village of French Island. Any service agreements between the Campbell Utility District and other entities with responsibility for wastewater treatment and conveyance will be binding on the new Village as a successor to the District.

SECTION E

INTERGOVERNMENTAL AGREEMENTS

City of La Crosse Sewer Agreement

The Town of Campbell Utility District #1 previously had an agreement with the City of La Crosse Wastewater Department to treat sewage received from the Town of Campbell. Under the sanitary sewer agreement between the Town of Campbell and the City of La Crosse, the Town is responsible for paying a contracted fee for the treatment of sewage. The City of La Crosse also uses Campbell's sewer collection system to transport sewage from a commercial area on the North end of the Town of Campbell and the shared residential area on Hiawatha Islands on the South end of the Town of Campbell. This agreement finalized January 1, 2025. Campbell has been in contact with the City of La Crosse since 2024 to renew agreement for Sanitary Sewer. At the City's request, the Town submitted a draft agreement to the city in February 2024 to start negotiations. At this time the City of La Crosse has not responded, despite repeated requests by the Town.

City of La Crosse Maintenance Agreement

The Town of Campbell and the City of La Crosse share responsibility of snowplowing, deicing, and road maintenance services to Hiawatha Islands which has residents of both City of La Crosse and Town of Campbell. Under the agreement, the Town salts, plows streets, and provides road maintenance in the same manner and according to the same schedule as it salts, plows, and maintains Town roads on a every other year basis. It is unknown if a physical copy of this agreement exists as it was unable to be found.

La Crosse County Snow Removal Agreement

The Town of Campbell also has an agreement with La Crosse County Highway Department. Under this agreement the Town clears snow and ice from sidewalks on portions of 2 county roads. The Town of Campbell charges La Crosse County an agreed contract rate of $3,135.00 per year. A copy of this contract is included in Exhibit #26.

La Crosse County Library Agreement

The Town of Campbell owns the FJ Robers Library building and is responsible for its maintenance and upkeep. Under an intergovernmental agreement with the La Crosse County Library System, the County provides library staffing, materials, resources, funding, and program services to residents. This agreement allows the County to operate library services within the building while the Town retains ownership and ensures the facility is properly maintained. A copy of the most recent Library Agreement with La Crosse County is included in Exhibit #27.

Fire Department Mutual Aid Agreement

The Campbell Fire Department participates in the La Crosse County Fire Departments Mutual Aid Agreement, and as a member of MABAS (Mutual Aid Box Alarm System) Wisconsin Division 134. Through MABAS, the Campbell Fire Department has access to statewide and national level resources and provides our resources to MABAS divisions across Wisconsin through interdivisional task forces and strike teams. The department also has a mutual aid agreement with the City of La Crescent, MN.

Copies of the mutual aid agreements are included in Exhibit #28.

PFAS Agreements & Collaborations

The Town of Campbell has actively partnered with state agencies, universities, and federal organizations in ongoing PFAS-related research. These collaborations not only provide technical insight into the impacts of PFAS contamination on French Island but also demonstrate the Town's proactive role in developing science-based solutions for its residents.

Ongoing and Completed Projects:

- USGS National Tap Water Study
  Campbell participated in the U.S. Geological Survey's National Tap Water Study, which examined PFAS and other emerging contaminants in drinking water across the country.
  Reference: USGS National Tap Water Study DOI link

- PFAS Fate and Transport Project – *UW–Madison, USGS, Wisconsin Geological and Natural History Survey (WGNHS), Town of Campbell*
  This $500,000 multi-year project, funded by La Crosse County, is developing and testing a practical tool for estimating field-scale PFAS leaching behavior. The project has been renewed at no cost for a third year and continues to benefit the DNR, the Town of Campbell, and other stakeholders.
  (Research is ongoing and has not yet been peer-reviewed or published.)
- New PFAS Research Project – UW–Madison and Town of Campbell
  A new DNR-funded study has been awarded to UW–Madison and Campbell to further investigate PFAS contamination and mitigation strategies. This project is in its early stages.
- Sociological Research on PFAS Impacts – University of Wisconsin–La Crosse
  Dr. Brian Pompeii, University of Wisconsin–La Crosse, conducted a research study on the sociological impacts of PFAS contamination on residents of the Town of Campbell. The study has been completed, and confirmation of publication status is pending.
- Comparative Sociological Research – UW System Collaboration
  Dr. Brian Pompeii (UWL) is currently collaborating with another UW System social sciences professor (UW–Stevens Point, confirmation pending) to conduct a comparative study on the sociological impacts of PFAS contamination in both Campbell and the Town of Peshtigo. The study is underway, with anticipated findings to evaluate overlapping community impacts.

SECTION F

CAPITAL IMPROVEMENT PLAN

The Town of Campbell does not have an official capital improvement plan in the traditional sense. Instead, capital needs are evaluated annually during the budget season. This process involves identifying necessary improvements to infrastructure and facilities based on current needs and future projections. Improvements are prioritized ~~b~~based on factors such as safety, efficiency, and community impact. Once prioritized, these projects are integrated into the annual budget where funding allocations are determined to support their implementation.

The Sewer Utility has completed several engineering studies and prepared a 10-year plan for upgrades and repairs. A restricted Sewer Replacement Fund is funded with annual additions projected to cash flow most of the anticipated expenses. This special, reserve fund has been in place for years and has been used to cash flow millions of dollars of projects without a direct impact on the sewer rates.

The preparation of a Capital Improvement Plan (CIP) is mentioned in the Comprehensive Plan within the Five-Year Action Plan Section. The intent is to develop a CIP for Town facilities including streets, buildings, utilities and parks after the Incorporation is completed.

CAPITAL NEEDS

While Campbell has not adopted a formal Capital Improvement Plan, it has been actively pursuing a major capital initiative over the past several years: the development and implementation of a municipal water system. This effort has involved extensive research, engineering planning, and pursuit of funding opportunities. The Town is currently drilling its first municipal well, with subsequent phases to include the construction of a pump house, water treatment plant, water tower and the installation of water mains throughout the Town.

As part of this project, Town roads impacted by water main installation will be reconstructed in coordination with the utility work being done. This approach ensures

that infrastructure is repaired efficiently and cost-effectively, resulting in many roadways being improved with new pavement as part of the water system implementation.

This multi-year infrastructure project represents the Town's central capital focus, with a targeted completion timeline of three years. The municipal water system will serve as a vital public utility for residents and is reflective of the Town's long-term planning and investment in village services.

SECTION G

INTERVENORS IN OPPOSITION

The City of La Crosse has filed a resolution expressing its willingness to annex the territory proposed for incorporation. This response is provided in accordance with Wis. Stat. §66.0207(2)(a), which requires that any intervenor proposing annexation submit supporting information regarding their ability to serve the territory and how the area fits within their existing plans.

While the City of La Crosse has passed a resolution opposing the incorporation and expressing an intent to annex the territory, it has not, to date, provided any supporting documentation or plans demonstrating the feasibility of annexation or service provision. As such, there is insufficient information to evaluate the viability of annexation in comparison to incorporation. The Town reserves the right to respond to any such submission. However, the Town is confident that the City could never rationally support any contention that the services desired or needed by Town residents could be provided more cost effectively by the City.

Having the La Crosse Water Utility provide water to the Town would not be well received by the residents. La Crosse water is known to be contaminated. While the PFAS concentrations are currently below EPA limits, Campbell residents strongly prefer water that does not have a history of contamination. The PFAS contamination is known to originate at the La Crosse Airport and the sources are still not under control, with a reported spill as recently as winter 2024.

City of La Crosse Resolution 2025-0179 is included in Exhibit #29.

Section(2)(b): LEVEL OF SERVICES

66.0207(2)(b) Level of Services

The level of governmental services desired or needed by the residents of the territory compared to the level of services offered by the proposed village or city and the level available from a contiguous municipality which files a certified copy of a resolution as provided in s. 66.0203 (6).

SECTION A

TOWN SERVICES

The following Section provides a department-by-department review of the level of services offered by the Town of Campbell that will continue in the Village of French Island. Municipal urban services in Campbell include police, fire, sewer, recycling, recreation, building inspections, housing, planning, and zoning, administration, public works, and other functions as required or requested from residents. While there is no form or guideline that clearly defines a village, this Section will demonstrate that Campbell offers the basic services at a much higher level than that of a typical Town and acts more as a village than as a Town. In fact, the Town adopted Village powers as permitted under Wis. Stats. 60.22 in 1995 as a method to ensure a metropolitan level of services to its residents and businesses.

Campbell has adopted policies, procedures, and ordinances that citizens typically associate with incorporated municipalities and offers many excellent programs and services. It is not expected that additional personnel will be needed to maintain these services when Campbell becomes a village. The Clerk/Treasurer, Deputy Clerk, Public Works Department, Police, Fire, and EMS departments are committed to serving Campbell's residents through responsive, proactive, and efficient services. Each department regularly undertakes initiatives, addresses community needs, and works collaboratively to improve operations and maintain the quality of life in the Town. The Town Board guides the departments' activities and allocates financial resources to accomplish their goals. Departments develop long-range plans cooperatively through the Board of Supervisors to minimize conflicts or duplicates in budgeting or purchases.

Demonstrated Village Functions

The following bullet points illustrate the level of services that are currently provided:

- Adopted and functions under Village Powers as permitted under Wis. Stats. 60.22 in 1995
- Functions under a five (5) person board since prior to 1977

- Retains a full-time Clerk/Treasurer, full-time Deputy Clerk, and a part time administrative assistant
- Administers Zoning and Planning Commission with a seven (7) member board
- Administers a Board of Adjustment with a three (3) member board with (1) one alternate
- Town Hall office administers Zoning Ordinances, Building Codes and Regulations with:
- Building Inspector
- Zoning & Planning Commission
- Retains an Assessor
- Has maintained a 5 decades plus partnership with Davy Engineering for infrastructure planning, development and ongoing municipal support
- Offers and engages the Town residents with a high quality, informative, up to date website at Townofcampbellwi.gov
- Completed a Comprehensive Plan in 2021
- Campbell became Smart Growth Law compliant in 2007
- Has implemented processes for amending the Town's comprehensive plan
- Adopted ordinances regulating species within the Town; dogs, cats, chickens, beehives, signage and for Town Parks
- Owns and maintains a yard waste site; free for Town residents
- Conducts periodic community opinion surveys (Compost Bin Survey)
- Prepares and distributes an annual publication "The Recycler" that details information about acceptable and unacceptable items for recycling, yard waste guidelines and hours, and dates for large item pick up
- Maintains a Town Facebook page
- Offers electronic payment options and downloadable online forms
- Coordinates with neighboring municipalities to establish intergovernmental agreements that support ongoing development and shared service delivery
- Adopted ordinances for Building, Electrical, Plumbing code
- Staffs a full-time Public Works Department to maintain streets, parks, and sewer

- Maintains and plows 19.5 miles of roadways within Campbell
- Owns and cares for 27.87 acres of parkland in 13 locations
- Maintains its own Police Department, comprised of a Police Chief, Lieutenant, four patrol officers, and one part time administrative staff member
- Has its own K9 program, 100% funded by donations, since 2016
- Fire Department of 25 all-volunteer personnel administered by a Fire Chief, Deputy Chief, Asst. Deputy Chief, 4 Captains providing fire protection and EMS Services
- Maintains 2 boat launch/recreational landings to surrounding rivers
- Provides and manages meeting spaces for use by local organization, community groups and professional associations
- Hosts an annual National Night Out/Community Picinic
- Conducts an annual financial audit of governmental financial activities; audit is performed by a third-party accounting firm

The Town is fully equipped to provide a comprehensive range of services that are generally coordinated from the Campbell Town Hall. This facility supports the Town Board and houses administrative staff responsible for managing the Town's finances and serves as the central point of contact for residents. The Town Hall serves as the primary meeting location for the Town Board, Planning & Zoning Commission, Board of Adjustment, and the conduct of various Public Hearings. It also houses the Police Department and Fire department. The Town recently conducted a study of handicapped accessibility at the Town Hall and prepared a plan to make the necessary improvements within the next 5 years. The Town owns multiple properties including a Community Center and designated sites for a municipal well and the planned water tower.

Campbell's services also extend to neighboring municipalities pursuant to the existing intergovernmental agreements.

Town Board

The Town of Campbell Town Board is made up of five elected officials: a Chairperson, Supervisor 1 (Utility Supervisor), Supervisor 2 (Health, Education & Welfare),

Supervisor 3 (Streets & Roads), and Supervisor 4 (Parks & Recreation). The Board is responsible for making key decisions on Town policies, the annual budget, staffing, and local ordinances. The Town Board adopted village powers on August 16th, 1995. A copy of the resolution adopting village powers is included in Exhibit #30.

The Board holds regular public meetings on the second Tuesday of each month, encouraging resident input and transparency in decision-making. As outlined in Wisconsin State Statutes, the Town Board serves as the primary legislative and administrative authority for the municipality, working to ensure efficient operations and responsive local government.

Information Technology

The Town contracts with MCS Networks to manage and service the computer, network server systems, and cyber security. Administration department oversees the telecommunication, wireless phone system, and other technology related services (i.e. Town's official website and social media account) Upon incorporation; the Village will continue contracted information technology services with MCS Networks.

The Sewer Utility recently upgraded their SCADA system to improve the reporting from the lift stations and the metering facility. The SCADA will be expanded to add the Water System to have a modern, integrated system for operations and reporting.

F.J. ROBERS LIBRARY

The Town of Campbell owns the FJ Robers Library building and is responsible for its maintenance and upkeep. Through an intergovernmental agreement, the La Crosse County Library System provides staffing, materials, funding, and programs, ensuring residents have access to books, audiobooks, DVDs, magazines, public computers, internet, and regular book sales. The library also hosts educational programs, youth activities, and community events. Since moving to its renovated location in the former First Baptist Church, the branch has expanded space and services, with over 20,000 items checked out in 2023, highlighting its role as an essential educational and cultural resource for the community.

MAINTENCE DEPARTMENT

The Town of Campbell Maintenance Department is responsible for the operation, maintenance, and overall upkeep of the Town's Sanitary Sewer System, Storm Water System, Steet Maintenance, and Parks and Recreation. The Department is also responsible for the upkeep and routine maintenance of all Town-owned buildings, including the Town Hall, Campbell Community Center, and F.J. Robers Library. This includes repairs, cleaning, grounds maintenance, and improvements as needed to ensure safe, functional, and welcoming facilities for residents and local organizations. The department's work supports the Town's commitment to preserving historic buildings while providing modern, accessible spaces for government operations, community events, and public services. The Maintenance Dept. has one (1) full-time Public Works Director, three (3) full-time laborers, and one (1) part-time employee that mainly assists with mowing, snow removal, and occasionally other, larger tasks.



Pictured: Town Maintenance Shop and Equipment, 2219 Bainbridge St.

Responsibilities and Functions

The Maintenance Department is responsible for maintaining the Sanitary Sewer System and Town roads and rights-of-way. This includes, but is not limited to: asphalt patching,

minor street repairs, street sweeping, snow plowing, sign maintenance, tree trimming/cutting, noxious weed control, and right-of-way mowing. Additional duties include; monthly brush pickup, drainage maintenance, and maintaining parks, boat landings and docks.

The department is responsible for maintaining 19.63 miles of functionally classified roads.

The Department hosts and maintains a full-service fleet of vehicles, which include but is not limited to:

- Dump Truck/Snow and Ice Control (2) 15 & 11 Years old
- Pickup Truck (1) New
- Tool Body Truck (2) One (1) With Crane 19 & 5 Years
- 1-Ton Flatbed (2) One (1) With Brine Unit
- for Snow and Ice Control 1 & 22 Years
- Loader (1) New
- Brush Chipper (1) 27 Years
- Street Sweeper (1) 3 Years
- Utility Tractor (1) 5 Years
- Zero Turn Mower (2) New & 13 Years
- Jetter (1) 24 Years

Campbell’s maintenance departments inventory includes a wide variety of equipment and tools. The Town Board annually reviews equipment capability and plans for replacement as the budget allows.

All equipment is housed in the Department's maintenance shop that was built in the late 1960’s. The Department's main shop consists of a 2,200 square foot all-weather maintenance facility and an additional 3,200 square foot cold storage garage.

Pierce Avenue Project

In 2024, the Town completed a major infrastructure project on Pierce Avenue in partnership with a private contractor. The project included nearly 2,500 feet of new

pavement, updated curb and gutter, over 1,300 feet of new storm sewer, drainage improvements, and turf restoration. A new watermain was also installed beneath Pierce Avenue. While the contractor performed the bulk of the construction, the Town's Maintenance Department provided project oversight, coordinated scheduling, and assisted with site preparation and follow-up work. This collaboration demonstrates the Department's ability to manage and coordinate complex street and utility improvements, ensuring projects are completed efficiently and to a high standard.





Pictured: Pierce Avenue Reconstruction

Sanitary Sewer System

The sewer utility oversees a $1.2 million budget and maintains 23.5 miles of sewer mains. The utility maintains one (1) collection system with eleven (11) lift stations and one (1) metering pit which meters on average .307 million gallons per day. The Town of Campbell's sewage flows to the City of La Crosse Sewerage Plant for treatment. A copy of the 2024 Compliance Maintenance Annual Report (CMAR) along with the response from the DNR and the Resolution passed by the Town Board is included in Exhibit #31.

Sanitation & Waste

The Town of Campbell currently contracts with Harter's Quick Clean Up for an automated collection system. Garbage is collected curbside on a weekly basis. Recycling is collected every other week. Free large item pick up is performed four times a year.

A copy of the Solid Waste Collection contract with Harter's Quick Clean Up is included in Exhibit #32. Additionally, the current Town Recycler is included in Exhibit #33.

Town of Campbell Yard Waste Site

The Town of Campbell currently has a free yard waste drop-off site for Town residents. The yard waste is collected and hauled to Green Earth Compost where it is ground into mulch and added to black dirt to allow for a better product. The Yard Waste site is open 7am-9pm, 7 days a week from April 1st to November 30th.



Pictured: Free Town Yard Waste Site, 2219 Bainbridge St.

Curbside Brush Chipping

The Town conducts curbside brush chipping from May through October. In addition, the Town conducts brush chipping through the neighborhoods after large wind storms to remove fallen branches in the public right of way.

PARKS

The Town of Campbell has a total of 13 parks. Three of the parks have baseball diamonds, and three have boat landings. With an annual budget of $17,000, the Maintenance Dept. manages the day-to-day maintenance and park equipment updates. The boat landings are leased by the Town of Campbell from the Army Corps of Engineers to be used by both residents and non-residents. The Town charges a nominal (daily or annual fee) to use the landings. Fees for resident Veterans are waived. The $25,000 annual income that the Town accumulates from Boat landing fees is strictly

used for maintenance, upkeep of the landings, docks and areas surrounding the landings.

Pierce Park

Pierce Park is a .5-acre park located at the intersection of Breezy Point Rd. and Pierce Ave. in a developed residential part of the Town. Existing Park equipment includes a basketball court and playground equipment.





Pictured: Pierce Park

Nelson Park

Nelson Park, named after former Wisconsin Governor and U.S. Senator Gaylord Nelson, is a 5.5-acre park located at the far north end of the Town of Campbell. Historically known as Nelson County Park, it was once managed by La Crosse County under a lease from the U.S. Army Corps of Engineers. Following the expiration of that lease, the park was divided between the City of La Crosse and the Town of Campbell. The park features off street parking and a nature/walking path next to the bay, it is a park routinely used by many. Existing facilities include, (2) two open shelters with picnic areas, swing set and an observation deck over Lake Onalaska. The deck was built as an Eagle Scout project with Troop 15. The French Island Sailboat Club is located adjacent to Nelson Park. The park also has water access to Lake Onalaska with a boat landing/launch and pier style dock. With this area being great for recreation this landing is heavily use year-round by casual boaters, fisherman and hunters.






Pictured: Nelson Park Shelter, Boat Landing, Observation Deck

Edgewater Park

Edgewater Park is a 1.7-acre park located on Edgewater Dr. This park has a 1.2-acre open space for kids to play football, frisbee, kickball etc. The park also consists of a swing set and playground equipment.




Pictured: Edgewater Park

Upper and Lower Spillway

The Upper and Lower Spillway are located on the far west edge of the proposed Village on Spillway Drive, north of I-90, and are popular year-round boat landing and launch areas. The Upper Spillway Landing provides access to Lake Onalaska, which connects to the Mississippi River above Lock and Dam #7. It features just under a half-acre of space, ample parking, and a seasonal boat dock maintained by the Town of Campbell. The adjacent hill is a popular sledding spot for neighborhood children in winter. The Lower Spillway offers a half-acre blacktop parking area, a boat landing and launch, a cement pier, and a dock that connects seasonally, giving boaters access below Lock and Dam #7 to French Lake, Round Lake, French Slough, and the East Channel of the Mississippi River. The Spillway area is part of the Mississippi Flyway migration route, providing year-round bird watching opportunities for bald eagles, herons, egrets, hawks, swans, ducks, geese, cranes, and pelicans. This area is adjacent to two federally owned recreational areas, including the USFWS Upper Mississippi River Wildlife Refuge, which encompasses wooded areas, islands, and a ridge partially exposed after previously being Town farmland flooded for the USACOE locks and dam navigation channel. The USACOE Spillway and dike manage water levels to prevent flooding. Additionally, a set of steps from the west end of Plainview Road, built as an Eagle Scout project, provides stable pedestrian access to the lake, backwaters, and Spillway dike, which is a popular dog-walking, snowshoeing, and cross-country skiing trail. In winter, the lake and backwaters are also used by ice fishermen, kids playing broomball, snowmobilers, and ice skaters.



Pictured: Upper and Lower Spillway Landings

Island Park

Sitting on the corner of Island Park Rd. and Western Ave. you will find a humble little park for this small neighborhood. The .2-acre gathering spot for parents with little kids has a swing set, playground and picnic table used while parents watch their kids burn off some energy.



Pictured: Island Park

Plainview Park

Plainview Park is a 2.3-acre park located on Dauphin St. on the edge of the North side of Town near the La Crosse Airport. The pavilion was built as a Lions Club project and the water bottle refilling station/well was a Troop 15 Eagle Scout project. The Town collaborates with the Boys and Girls Clubs of Greater La Crosse region to use our parks for practice and games. In 2025 that included adding softball to the baseball program. The park is also used by Troop 15/515 for Scout training events. In 2023 a Scout Eagle project added benches around newly planted trees to provide shade for people watching games/practice. The park concession area and pavilion are also rented for public events. This park was the site of the 9-11 memorial service hosted by Scouting Troops and our Police and Fire Departments. This park includes a playground, baseball field, shelter/concession stand, on and off-street parking.



Pictured: BGC Team Warming Up in the Outfield







Pictured: Plainview Ball Field, Shelter, and Playground

Additional Park

Located a block North of Plainview Park on approximately one acre you will find a basketball court and a gaga pit. The basketball court was renovated with the addition of benches as another Eagle Scout project in the Town. A gaga pit was built in the park as a Scout Troop community project after the popularity of the gaga pit at Summit elementary school, which is ADA accessible.



Pictured: Additional Park on Plainview Rd.

Allison Renee and Bella Dog Park

What was once a T-ball field in the early 2000's is now the Allison Renee and Bella dog park. The dog park, built in 2024, is another one of the many Eagle Scout projects completed throughout Campbell. The scouts raised nearly $8,000 to fence the area. They also plant 44 trees as a sight and sound barrier and then collaborated to name it after a 24-year-old lifelong Campbell resident whose life (and that of her dog) was taken in a domestic violence incident. This park was built through donations. This 100ft x 100ft fenced in area is a great place to play fetch, and hang out with neighbors exercising their dogs. Allison's family and friends often come to sit and remember her and the many dogs she owned.



Pictured: Allison Renee and Bella Dog Park

Second Ave East Parks

Second Ave East has two small parks with playgrounds. These two parks are only 3 lots away from each other on the same side of the street. Each park is approximately .4 acres. The playground on the North end of the street has a swing set and a merry-go-round, while the South playground has a swing set, merry-go-round and a nice size playground.

Pictured: Second Ave East Parks





Sky Harbour Park

Sky Harbor Park is a 9.5-acre park located on the South side of I-90 at the intersection of Sky Harbour Dr. and Lakeshore Dr. Sky Harbour is leased to the Town of Campbell and mainly used as a baseball field in the summer months by the Boys and Girls Club of La Crosse. The park is sometimes used as a “pumpkin” ball field for adults. The open areas around the ball field are also collaboratively used by a local rugby team, frisbee team, and for occasional flag football games. This location has been used through the years for French Island Days and Sand Burr Days celebrations including food, games and neighborly competitions.






Pictured: Sky Harbour Park and Local Rugby Team

Wardwell Park

Wardwell Park, a 1.2-acre site located at the corner of Caroline Street and Dorn Street on the southern end of the Island, was the original location of the Lower French Island School built in the 1800s. The school closed in the 1950s, with students shifting to the Upper French Island School, now the Community Center. Today, the park features a tennis/pickleball court and a large playground in its southern portion. Until spring 2025, it also hosted the Campbell Fire Training Tower, originally built and ultimately renovated as an Eagle Scout project. The tower was moved to the Town Hall property to allow for the drilling of Final Well #1 for the municipal water system.







Pictured: Tennis Court, Playground, and Well Construction Sign at Wardwell Park

Richmond Park

Richmond Park is a small half acre park within a small group of homes on Hiawatha Island. It is located on the very East side of the Town of Campbell on the corner of Kiowa Pl. and Cherokee Ave. This park was named for the Richmond family whose members were once considered “land barons” owning much of French Island. Descendents include Denis Richmond the Campbell historian who served on the Fire Department for nearly 50 years, and Mary Horton who attended the Lower French Island School, and then the Upper French Island School until they closed. Richmond park is equiped with a merry-go-round, playground and a swing set.



Pictured: Merry-Go-Round at Richmond Park

Church Park

Church Park is a 1.5-acre park on Church Dr. that is just 2 (two) blocks from Town hall. In almost the center of Town it is one of the most accommodating parks the Town of Campbell owns. Church Park has tennis courts, basketball court, volleyball, large playground area, and a shelter furnished with 4 (four) 8ft picnic tables, great for picnics, birthday parties or just hanging out with the family.







Pictured Above: 2025 Campbell Community Picnic at Church Park with hundreds of residents

Pictured Below: Aerial View of Church Park



TOWN HALL

Clerk/Administrative Office

The Town of Campbell Administrative Office serves as the central hub for communication and coordination between the public, the Town Board, and all affiliated departments. This office oversees the management of Town finances and records while ensuring compliance with all legal and regulatory requirements. By facilitating efficient governance and service delivery, the Administrative Office plays a key role in meeting the needs of Campbell's residents.

Financial Management

The Clerk/Treasurer collaborates with the Town Board and department heads to prepare and monitor the annual budget. Key responsibilities include managing accounts payable and receivable, processing payroll, ensuring compliance with federal reporting requirements, and administering employee benefits. The office coordinates with La Crosse County to generate annual tax bills and manage tax collection. Additionally, the Clerk/Treasurer oversees yearly audits to ensure transparency and accountability.

Licensing, Recordkeeping, and Reporting

The Administrative Office manages various licensing activities, including animal and liquor and tobacco licenses. For instance, dog licensing is conducted in collaboration with the La Crosse County Clerk’s Office. The office handles required reporting for licensing and maintains comprehensive financial and clerical records, safeguarding confidential materials in a secure vault. Responsibilities also include processing public records requests and fulfilling state and federal reporting obligations.

Elections Administration

The office works closely with the La Crosse County Clerk and La Crosse City Clerk to administer elections in compliance with state law. Staff utilize WisVote, a statewide election management system, to manage voter registration, absentee ballots, poll books, and election results. They also recruit and train election workers.

Building, Zoning, and Code Enforcement

Since assuming zoning responsibilities in 2012, the Town of Campbell has maintained its own zoning map and regulations. With the help of General Engineering Company, administrative staff issues building and zoning permits, ensuring compliance with Town ordinances for construction, electrical, HVAC, and other projects. Staff also address ordinance violations, coordinates with the Police Department for citations, and collaborates with the Maintenance Department for non-compliant property rehabilitation.

Staffing Responsibilities and Future Plans

The Administrative Office is currently staffed by a full-time Clerk/Treasurer/Zoning Administrator, a full-time Deputy Clerk/Treasurer/Zoning Administrator, and a part-time office assistant. To provide a hands-on learning opportunity for students seeking a degree in business, public administration, marketing, etc., a new internship program with local colleges has been initiated to provide additional support. It is anticipated that the Village will be expanding the part-time assistant role to full-time to accommodate the increased demands expected with the completion of our municipal water system and the introduction of water billing services.

Relationships with Special Districts and Other Agencies

The Town of Campbell fosters strong partnerships with several state organizations, neighboring communities, and county departments to deliver high-quality services and maintain compliance. Collaborations include:

La Crosse Area Development Corporation

Wisconsin Towns Association and Town Advocacy Council

Wisconsin Municipal Clerks Association

Wisconsin Rural Water Association

La Crosse Area Planning Committee and La Crosse Area Chamber of Commerce

La Crosse Urban Stormwater Group

La Crosse County Visitors Bureau

These partnerships enable the Town to address regional challenges effectively and ensure coordinated service delivery.

As the Town moves forward with municipal incorporation, the office is prepared to adapt to new responsibilities and meet the demands of a growing community.





Pictured: Town Board Room, Clerks Office, and Lobby

CAMPBELL POLICE DEPARTMENT

The Town of Campbell Police Department is responsible for providing law enforcement services within the Town of Campbell. The police department currently consists of six full-time officers and a part-time administrative assistant. The police department has a K9 program, a police reserve program, a drone program and two officers on the La Crosse County Emergency Response Team (ERT).

Equipment

The Town of Campbell Police Department has 4 squad vehicles and 1 undercover vehicle. It also has a speed trailer that can be moved periodically to assist in high volume traffic areas.





Pictured: PD Squad Vehicles

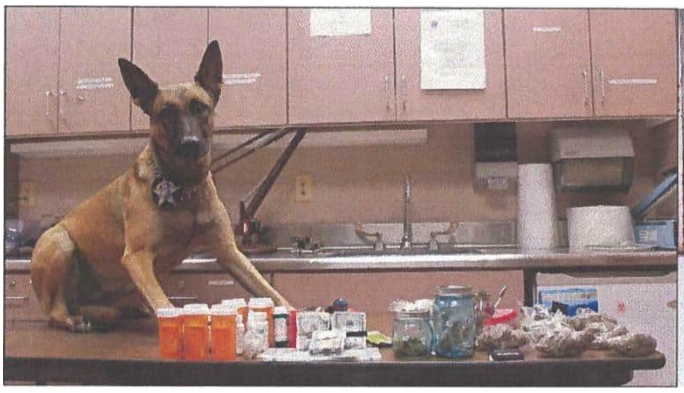




Pictured: PD Speed Trailer and Undercover Vehicle

Police Canine Program

In 2016 the Campbell Police Department started the Canine Program.



Pictured: K9 Tasja



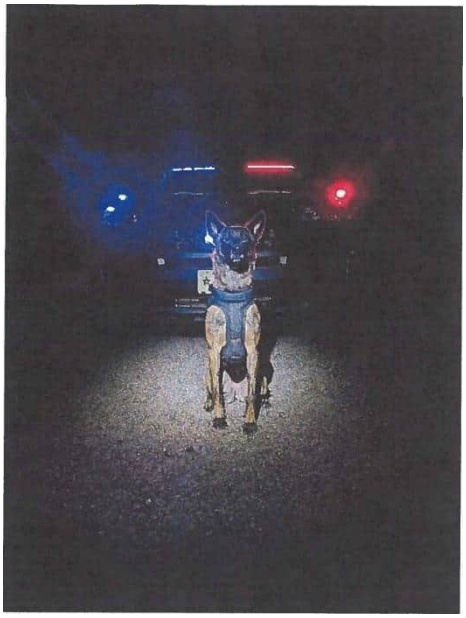
Pictured: Officer Joshua Czys and K9 Tasja

The Canine Program continues to be fully funded by donations from various donors around the community. Generous donations keep the program running to pay for handler and canine annual trainings which includes the training registration fees, lodging and food. It funds unexpected, emergency vet visits, food for the canine, training tools, necessities for off-duty life at home, and miscellaneous annual fees and memberships. These fees and memberships pay for things like the Kanine Legacy program used to log and record all canine deployments and trainings, it pays for the Hot-N-Pop canine safety system that combines the heat alarm and remote door opener, the membership for the North American Police Work Dog Association, and the membership for the Wisconsin Law Enforcement Canine Handler Association to maintain the certifiability of the canine.

The Campbell Police Department occasionally hosts Drug Take-Back Days, during which the public is encouraged to safely dispose of unwanted medications. In addition, the department maintains a permanent drug drop box in the lobby of Campbell Town Hall, providing residents with a secure and convenient location for medication disposal.

The Canine Program has removed the following amounts of illegal drugs off the street:

Methamphetamine	Heroin	Cocaine	Marijuana	Mushrooms	Fentanyl
29.28 grams	16.07 grams	4.73 grams	66.1 grams	1.9 grams	10.38 grams


Pictured: Officer Shelby Johnson and K9 River

Campbell Police Department Drone Program

The Campbell Police Department operates a drone program utilizing unmanned aircraft systems (UAS) to enhance public safety and support law enforcement operations. The department currently employs an ANAFI USA Parrot, an American-made thermal drone originally designed for the U.S. Army.

The drone provides critical support in a variety of applications, including:

- Search and rescue
- Crime scene investigations
- Situational awareness
- Tactical operations
- Crowd control
- Intelligence gathering
- Live streaming
- Disaster management
- La Crosse County Emergency Response Team

The Campbell Police Department currently has 2 Officers on the La Crosse County Emergency Response Team. The La Crosse County Emergency Response Team (ERT) is one of the nine ALERT teams in the State of Wisconsin. The ALERT initiative began in 2004 as a way to build a network of law enforcement specialty teams that could provide enhanced response to events that overwhelm local capacity.

Police Reserves Unit

Since the 1970s, The Town of Campbell has had a form of a Police Reserve Unit. Beginning as Emergency Government, then renamed to Emergency Management and now known as the Police Reserve Unit. The Campbell Police Reserve (CPDR), has approximately 13 members who are uniformed civilian community volunteers. CPDR assists the police department with special events, parades, traffic control, patrol, parking enforcement and other special details assigned.





Pictured: Campbell Police Reserves Unit and Police Reserves Training & Food Drive

Internet Crimes Against Children's Task Force Affiliation

The Town of Campbell Police Department has an Officer specially trained in investigating Internet Crimes Against Children (ICAC). The Town of Campbell Police Department has been affiliated with this program through the Wisconsin Department of Justice for over 15 years.





Support from Neighboring Municipality

The Town of Campbell has received a letter of support from the Chief of Police of the Village of Holmen, expressing strong endorsement of the Town's incorporation. The letter from the Village of Holmen Police Chief is included in Exhibit #34.

CAMPBELL FIRE DEPARTMENT

The Town of Campbell Fire Department (CFD), chartered in 1946, has been serving the Town of Campbell and La Crosse County for nearly 80 years. Initially formed by residents of the Town of Campbell that were determined to protect our community from the dangers of fire, and were willing to serve as firefighters, CFD has grown over the years into an all-hazards modern emergency services provider. Today, the CFD's 25 all-volunteer personnel, administered by a volunteer Fire Chief, Deputy Chief, Asst. Deputy Chief, and 4 Captains, provide fire protection, emergency medical services, educate our residents and children on fire prevention and community risk reduction, a drone program, and provide ice and water search and rescue capabilities.

Equipment

The Town of Campbell Fire Department has a fleet of fire apparatus, rescue vehicles, and boats that provide our front-line support for our community.



Pictured: Fire Station 2219 Bainbridge St.



Engine 1 - 1500 GPM, 1000 gallons



Tender 1- 500 GPM, 3000 gallons



Engine 2- 1750 GPM, 1000 gallons



Tender 2- 3750 gallons



TAC 1- Ultra High Pressure (UHP)



Rescue 1- Light Rescue EMS Rapid Response Vehicle, 1400 psi, 150 gallons



Rescue 2- Medium Rescue Fire/EMS Response



Boat 1: Water Search and Rescue with Surface Drive Motor for River

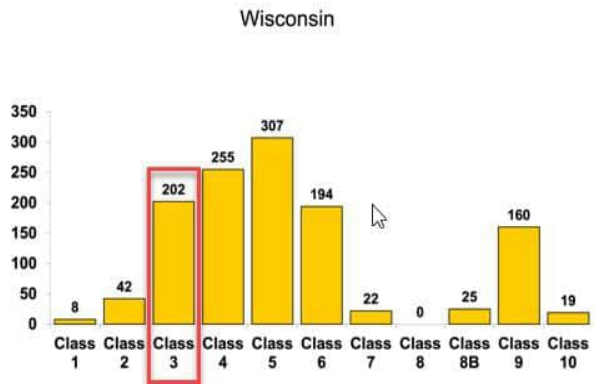


Boat 2: Water Search and Rescue

In partnership with the Campbell Police Department and Police Reserves, we also have an Emergency Services Unit (ESU), a utility trailer configured as a command post for major incidents and events.

ISO Rating

In December 2016, the Town of Campbell Fire Department earned a rating improvement from the ISO (Insurance Services Office), achieving a Class 3 Public Protection Classification (PPC). This rating was reaffirmed in May 2023 by ISO.





CFD Fire Prevention Education Program Community Risk Reduction

Each year, the Fire Department engages with the community through an average of 5,710 contacts across all activities and programs. These interactions span all age groups, including approximately 1,359 contacts with children ages 5–15, 480 with young adults ages 15–25, 1,559 with adults ages 25–40, and 2,312 with residents over the age of 40.

When excluding large-scale events such as the department calendar distribution, parades, the pancake breakfast, and fire extinguisher training, the department still averages 1,352 annual contacts. This includes about 1,265 with children ages 5–15, 7 with ages 15–25, 24 with ages 25–40, and 53 with residents over 40. These numbers highlight the department's consistent presence and direct engagement with community members throughout the year.





Pictured: Fire Prevention Week at Summit Elementary School

Program Activities

- Fire Prevention Week- Summit Environmental School
- F.J. Robers Campbell Library Story Time
- Summit Environmental School Annual Picnic
- Permanent Fire Prevention Education Materials at Library
- French Island Girl Scouts
- French Island Cub Scouts
- Campbell F.D. Santa Run
- Oktoberfest Torchlight Parade
- Fire Prevention Education Materials
- La Crescent Applefest Parade
- Fire Extinguisher Training for Local Businesses/Groups
- Campbell F.D. Pancake Breakfast
- Sparky the Fire Dog Visit/Fire Prevention

Mutual Aid Relationships

The Campbell Fire Department currently participates in several mutual aid agreements to provide reciprocal assistance to other communities across La Crosse County, the greater 7 Rivers Region, and the States of Wisconsin and Minnesota. The Campbell Fire Department participates in the La Crosse County Countywide Mutual Aid Agreement and the Wisconsin Mutual Aid Box Alarm System (MABAS).

Copies of the Mutual Aid Agreements are included in Exhibit #36.

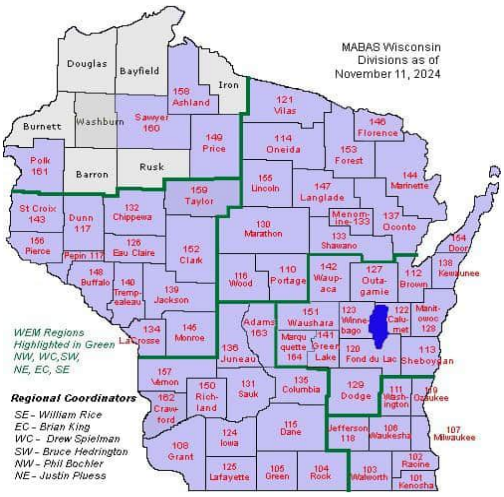
La Crosse County Fire Departments- A mutual aid agreement between all of the La Crosse County Fire Departments.

Mutual Aid Box Alarm System (MABAS)- CFD is part of MABAS Division 134, and the Town of Campbell, by municipal resolution, is a member of MABAS Wisconsin. MABAS is a mutual aid measure that may be used for deploying fire, rescue, and emergency medical services personnel in multijurisdictional and multi-agency responses, and includes hundreds of fire departments.

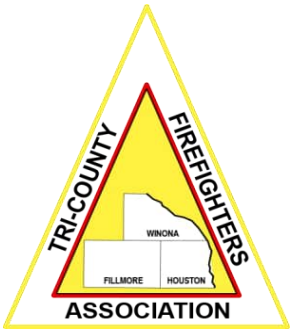
Tri-County Firefighters- CFD is part of the Tri-County Firefighter's Association Mutual Aid Agreement, between all agencies in Winona, Houston, and Fillmore Counties (Minnesota), and surrounding areas, including over 30 fire departments.

Wisconsin DNR- CFD has a mutual aid cooperative agreement with the Wisconsin Department of Natural Resources (DNR) to assist in wildland firefighting in wildland urban interface areas.

City of La Crescent, Minnesota- CFD has an individual mutual aid agreement with the neighboring City of La Crescent, MN.







Other Activities and Special Event Support

The Campbell Fire Department provides support for several major festivals and events each year. Most recently, CFD supported AirFest, a large regional air show in our area. Due to our close proximity with the La Crosse Airport, CFD serves as the closest fire station to the airport, and we provide special hazard planning for these major events to protect the Town of Campbell and our residents. During these events, CFD staffs our equipment and station with volunteer duty crews US Navy Blue Angels Flying over the Town of Campbell During Air Fest, and will deploy equipment and personnel. During the past two years, we have supported several special dignitary visits, community festivals, running events, and other events taking place in our community.



Pictured: Campbell Fire Department Fire Officers and EMS Personnel with Cadillac One Limousine for the President of the United States of America

SECTION B

TOWN BUILDINGS

Campbell Town Hall

The Campbell Town Hall building houses the Town Administration, Public Works Department, Police Department and Fire//EMS, making it the core location for essential services. The Town Hall building is also the host for Town Board meetings and serves as a point of contact for residents needing permits, licensing, paying taxes and also utilized for all elections.



Pictured: Campbell Town Hall, 2219 Bainbridge St.

Campbell Community Center

Located at 617 Plainview Road, the 1,900-square-foot Campbell Community Center serves both the public and various local organizations. Originally built in 1925 as the Upper French Island one-room schoolhouse, the building remained in use until the 1960s, when Summit Elementary replaced both the Upper and Lower French Island schools. In the 1970s, the building was moved to its current location and repurposed as the Campbell Community Center. The French Island Lions Club completed a new roof and added ADA accessibility. The building features a full kitchen with a stove, oven, refrigerator, freezer, and microwave, as well as male and female restrooms.





Pictured: Community Center, 617 Plainview Rd.

FJ Robers Library

The FJ Robers Library, a 1,700-square-foot facility originally built as a church, was fully renovated in 2013 and received a refreshed entrance in 2025 with new drywall, paint, and décor, creating a more open and welcoming space for Island residents. The Town of Campbell maintains and updates the building as needed and leases it to the La Crosse County Library System, which provides staffing and services under an intergovernmental agreement—a relationship that will continue when the Town becomes the Village of French Island. The library offers books, audiobooks, DVDs, magazines, public computers, internet access, and hosts regular book sales.





Pictured: Interior FJ Robers Library, 2548 Lakeshore Dr.



Pictured: Exterior FJ Robers Library, 2548 Lakeshore Dr.

Map #11 shows the distribution of Town Facilities and properties throughout the Town.

SECTION C

TOWN EQUIPMENT

The Town relies heavily on a wide range of vehicles and specialized equipment to deliver essential services to its residents. From patrol cars, emergency response vehicles to snow plows and utility trucks, this equipment is critical for maintaining public safety, responding to emergencies and ensuring the upkeep of local infrastructure. All departments work with the board of supervisors annually to review vehicles and equipment and what the replacement and upgrade needs are for the future so the Town can continue to offer services and a high quality of life for the community.

Police	2019 Ford Police Inceptor	Maintenance	1980 H&S 12 Ft Util
	2021 GMC Acadia		1980 PJ 12 Ft Util
	2022 Ford Police Inceptor		1992 Ford F350
	2023 Ford Police Inceptor		2003 Ford F450SD
	2025 Ford Police Inceptor		2007 Ford F350SD
Fire & Rescue	1994 Int' 4900 -- T2 Water Hauler		2010 Int' 7400
	1998 Frei FL-60 -- Rescue 2		2014 Hot Box Trailer
	2000 Gene Pump -- Engine 2		2015 Int' 7400
	2008 GMC K23 HD -- Squad 1		2020 Ford F550
	2013 Int' 7500 -- T1-Water Hauler		2024 Ram 5500
	2019 Gene Pumper -- E1-Engine		2025 Dodge Ram Truck
	2023 Ford Super Duty -- R1-Rescue 1		1998 Vermeer Chipper
	TFT NOZZPLE BLIZFIRE		2003 Kohler Generator Lift
	SCBAS (4)		2000 Olympian Generator
	PPV FAN		1988 Whisper Generator 60 KW
	K-12 SAW		2012 John Deer Mower 72" Deck Z Track
	CHAINSAW		2001 SRECO Sewer Jetter
	SCBAS (4)		2017 Force America Brine Sprayer
	COMBI TOOL		2020 John Deer Snowblower
	MINI POWER UNIT		2020 John Deer Grapple
	3500 GAL FOLDING TANK		2020 Box Blade
	SCBAS (4)		2022 Elgin Pelican Broom Street Sweeper
	KW 3700 GENERATOR		2024 Case Loader
	HURST JAWS OF LIFE		JOHN DEERE SANDER
	K-12 SAW		JOHN DEERE BACK BLADE
	4000 GAL FOLDING TANK		JOHN DEERE BUCKET (ARMS)
	SCBAS (2)		JOHN DEERE FORKS
	PORTABLE PUMP		LOADER FORKS
	SCBAS (4)		LOADER BUCKET
	KW GENERATOR 4400		2020 Western Pro Plub Plow 9'
	BOSTON 17 WHALER MONTAUK		2003 Western Plow 9'
	MERCURY OUTBOARD MOTOR 90 HO		2025 Millermatic 252 Welder
	16' ALUMINUM MODIFIED FLAT JON BOAT		2024 John Deer Mower Z Track
	PRODRIVE OUTBOARD MOTOR		
	JOHN DEERE LOADER		
	E TOOL CUTTER - MODEL C-236		
	E TOOL SPREADER - MODEL ESL28D		

Section(2)(c): IMPACT ON THE REMAINDER OF THE TOWN

66.0207(2)(c) Impact on the Remainder of the Town

Calling for the Board to consider the impact, financial and otherwise, upon the remainder of the Town from which the territory is to be incorporated.

Sections A-C are not applicable due to the entire Town petitioning for incorporation.

Section(2)(d): IMPACT ON THE METROPOLITAN COMMUNITY

66.0207(2)(d) Impact on the Metropolitan Community

The effect upon the future rendering of governmental services both inside the territory proposed for incorporation and elsewhere within the metropolitan community. There shall be an express finding that the proposed incorporation will not substantially hinder the solution of governmental problems affecting the metropolitan community.

SECTION A

The Town of Campbell is geographically unique, being largely landlocked by the Mississippi River, Lake Onalaska and surrounding waterways. This natural isolation has resulted in a distinct and self-contained community with limited direct interaction or reliance on neighboring metropolitan areas. Given its physical separation and absence of a significant spillover urban development, the Town incorporation would not negatively impact the metropolitan community. Therefore, the considerations outlined under § 66.0207(2)(d) are largely irrelevant in this case.

Campbell's incorporation will not hinder the solution to metropolitan problems. It will lead to greater stability in the area and continue to provide the level of services desired by the residents of this unique island community. The City of La Crosse will undoubtedly raise issue that, once incorporated, future annexations from Campbell will be foreclosed. However, as history has demonstrated, the annexations that have occurred in multiple decades have been piecemeal - one at a time examples, almost exclusively related to individual property owner desire for municipal water. With the advent of a new municipal water supply, there will be no incentive for future annexations. The entire Town is fully developed. There are no large tracts of land that are available for development. The main purpose behind the two-tier system in Wisconsin, allowing incorporated municipalities to annex unincorporated areas, is to allow for orderly growth. This scenario does not exist between La Cross and Campbell. So, rather than hindering problems affecting the metropolitan community, incorporation will provide a solution - avoidance of haphazard and piecemeal changes in municipal boundaries not benefitting either community that would lead to a degradation of services by the remainder of French Island due to a reduced revenue to pay for basic, minimum levels and a feeling of lost representation.

Further, incorporation will stop these piecemeal annexations that create confusion for provision of public safety and other services. The status quo respecting the relationship between members of the metropolitan community will be impacted in no way other than positively by the Incorporation of the Village of French Island.

APPENDIX A

MAPS

Map 01: Town Overview Map

Map 02: Topographic Map

Map 03: Floodplain Map

Map 04: Wetland Map

Map 05: Current Land Use

Map 06: Future Land Use

Map 07: Transportation

Map 08: Sanitary Sewer System

Map 09: Watermain System

Map 10: Proposed Boundary

Map 11: Facilities

APPENDIX B

EXHIBITS

Exhibit 01: Boundary Agreement Between the Town of Campbell and the City of La Crosse

Exhibit 02: Nakomis Annexation to the City of La Crosse

Exhibit 03: News Article on Public Incorporation Meeting

Exhibit 04: Nakomis and Cherokee Avenue Petition to Remain Within the Town of Campbell

Exhibit 05: Public Transportation/MTU Agreement Between the Town of Campbell and the City of La Crosse

Exhibit 06: WI DNR Map of North and South Campbell Wetlands

Exhibit 07: Soils Map and Legend

Exhibit 08: News Article on Flag Retirement Ceremony Commemorating 9/11

Exhibit 09: Original 2017 Town Zoning Code

Exhibit 10: Current Town Zoning Code

Exhibit 11: Town Comprehensive Plan

Exhibit 12: La Crosse County Multi-Hazards Mitigation Plan

Exhibit 13: La Crosse County Outdoor Recreation Plan

Exhibit 14: Mississippi River Regional Planning Commission Coverage Map

Exhibit 15: La Crosse Area Planning Committee Beyond Coulee Vision 2040

Exhibit 16: La Crosse Area Planning Committee Coverage Map

Exhibit 17: La Crosse County Comprehensive Plan 2022-2050

Exhibit 18: City of La Crosse Comprehensive Plan 2023-2040

Exhibit 19: Town Sewage and Sewerage Disposal Ordinance

Exhibit 20: Agreement for Requesting Temporary Emergency Water

Exhibit 21: Literature Review for Proposed Town Water System

Exhibit 22: Draft 2025 Town Budget

Exhibit 23: Financial Statements 2019-2024

Exhibit 24: Equalized Values 2019-2025

Exhibit 25: WI Form C 2019-2024

Exhibit 26: Snow Removal Agreement Between the Town of Campbell and La Crosse County

Exhibit 27: Library Services Agreement Between the Town of Campbell and La Crosse County

Exhibit 28: Fire Department Mutual Aid Agreements

Exhibit 29: City of La Crosse Resolution Related to the Annexation of Territory Proposed for Incorporation as the Village of French Island

Exhibit 30: Resolution to adopt Village Powers

Exhibit 31: 2024 Compliance Maintenance Report, DNR Response, & Resolution

Exhibit 32: Refuse & Recycling Agreement & Amendment between the Town of Campbell and Harter's Quick Clean Up

Exhibit 33: 2025 Town Recycler

Exhibit 34: Letter of Support from Village of Holmen Police Chief

Exhibit 35: Skipperliner Harbor Lease and Amendments

Exhibit 36: 2024 Property Tax Comparison

APPENDIX A

MAPS

Map 01: Town Overview Map

Map 02: Topographic Map

Map 03: Floodplain Map

Map 04: Wetland Map

Map 05: Current Land Use

Map 06: Future Land Use

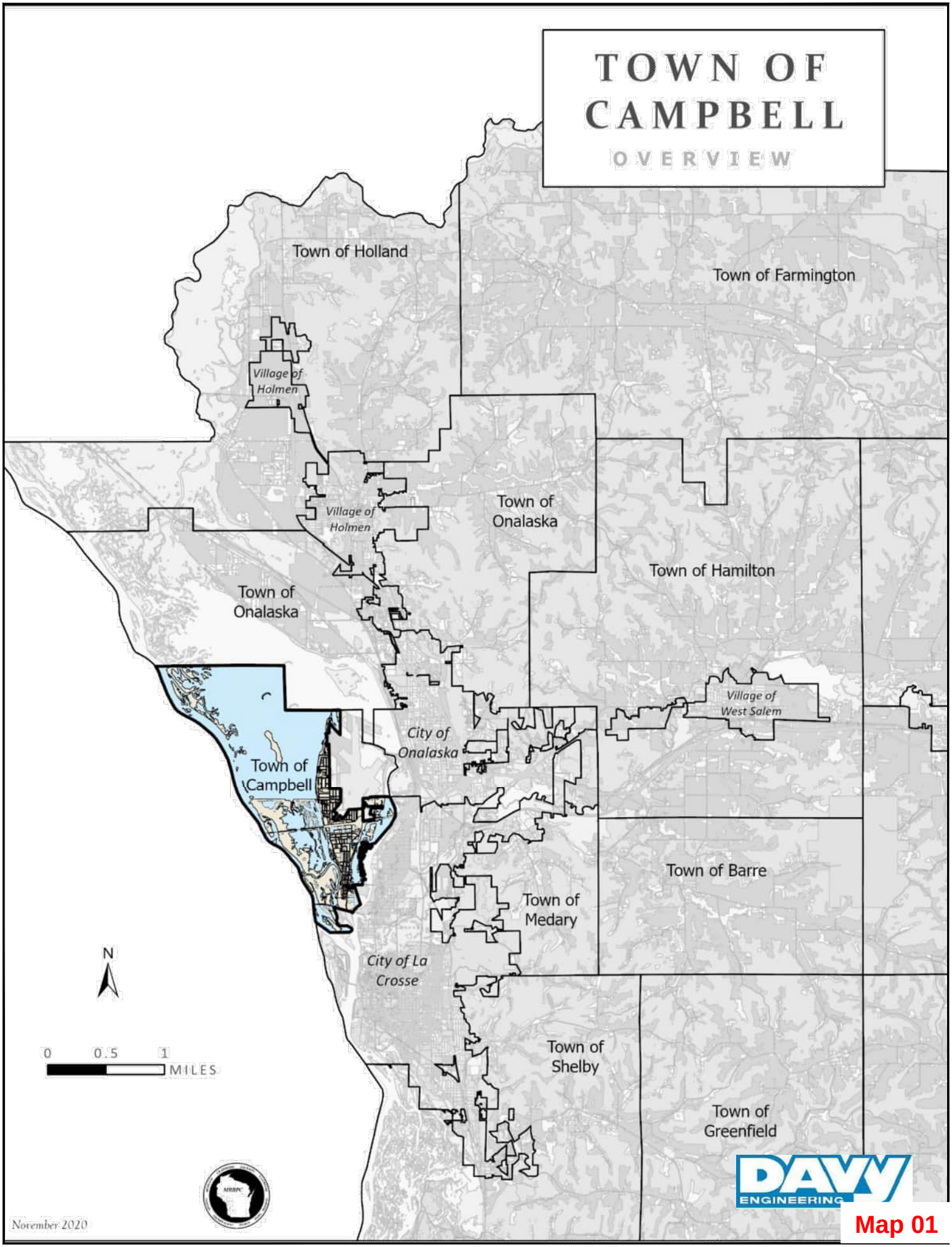
Map 07: Transportation

Map 08: Sanitary Sewer System

Map 09: Watermain System

Map 10: Proposed Boundary

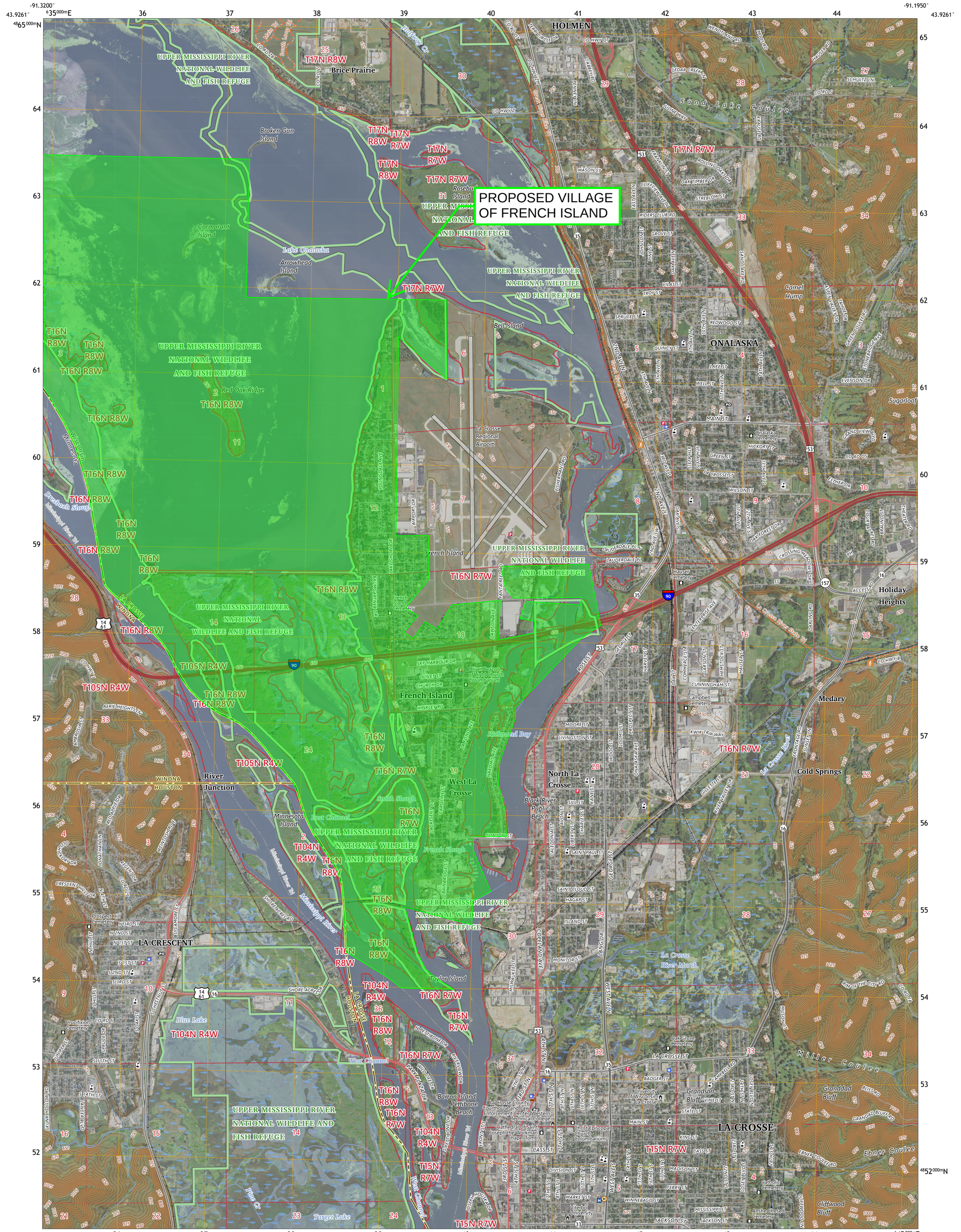
Map 11: Facilities


TOWN OF CAMPBELL
OVERVIEW
Town of Holland
Town of Farmington
Village of Holmen
Village of Holmen
Town of Onalaska
Town of Onalaska
Town of Hamilton
Village of West Salem
City of Onalaska
Town of Campbell
Town of Barre
Town of Medary
City of La Crosse
Town of Shelby
Town of Greenfield
N
0 0.5 1
MILES
November 2020
DAVY ENGINEERING
Map 01

U.S. DEPARTMENT OF THE INTERIOR
U.S. GEOLOGICAL SURVEY

The National Map
OnDemand Topo

7.5-MINUTE TOPO QUADRANGLE
MINNESOTA - WISCONSIN CUSTOM EXTENT
7.5-MINUTE TOPO



Produced by the United States Geological Survey
North American Datum of 1983 (NAD83)
World Geodetic System of 1984 (WGS84). Projection and
1 000-meter grid: UNIVERSAL TRANSVERSE MERCATOR, ZONE 15T

Data is provided by The National Map (TNM), is the best available at the time of map generation, and includes data content from supporting themes of Elevation, Hydrography, Geographic Names, Boundaries, Transportation, Structures, Land Cover, and Orthoimagery. Refer to associated Federal Geographic Data Committee (FGDC) Metadata for additional source data information.

This map is not a legal document. Boundaries may be generalized for this map scale. Private lands within government reservations may not be shown. Obtain permission before entering private lands. Temporal changes may have occurred since these data were collected and some data may no longer represent actual surface conditions.

Learn About The National Map: https://nationalmap.gov

UTM GRID AND 2024 MAGNETIC NORTH DECLINATION AT CENTER OF SHEET

U.S. National Grid
100,000 - m Square ID
XJ
15T

Map 01

SCALE 1:24 000

1 0.5 0 KILOMETERS 1 2
1000 500 0 METERS 1000 2000
1 0.5 0 1
MILES
1000 0 1000 2000 3000 4000 5000 6000 7000 8000 9000 10000
FEET

CONTOUR INTERVAL 5 FEET
NORTH AMERICAN VERTICAL DATUM OF 1988
CONTOUR SMOOTHNESS = Medium

MINNESOTA
WISCONSIN

QUADRANGLE LOCATION

Holmen | Onalaska
La Crescent | La Crosse

ADJOINING QUADRANGLES

ROAD CLASSIFICATION

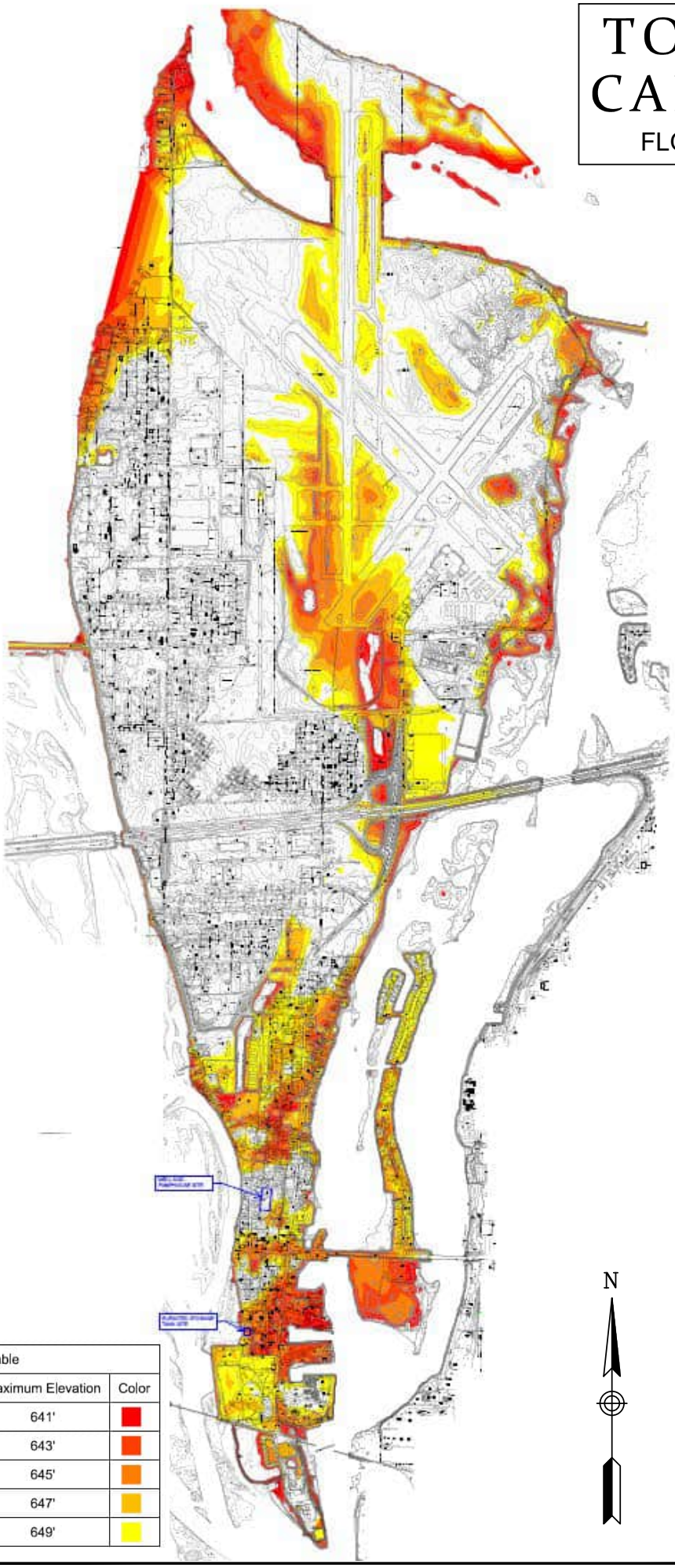
Expressway
Secondary Hwy
Ramp
Local Connector
Local Road
4WD
Interstate Route
US Route
State Route

7.5-MINUTE TOPO, MN
2025

Map 02

TOWN OF CAMPBELL

FLOODPLAIN MAP

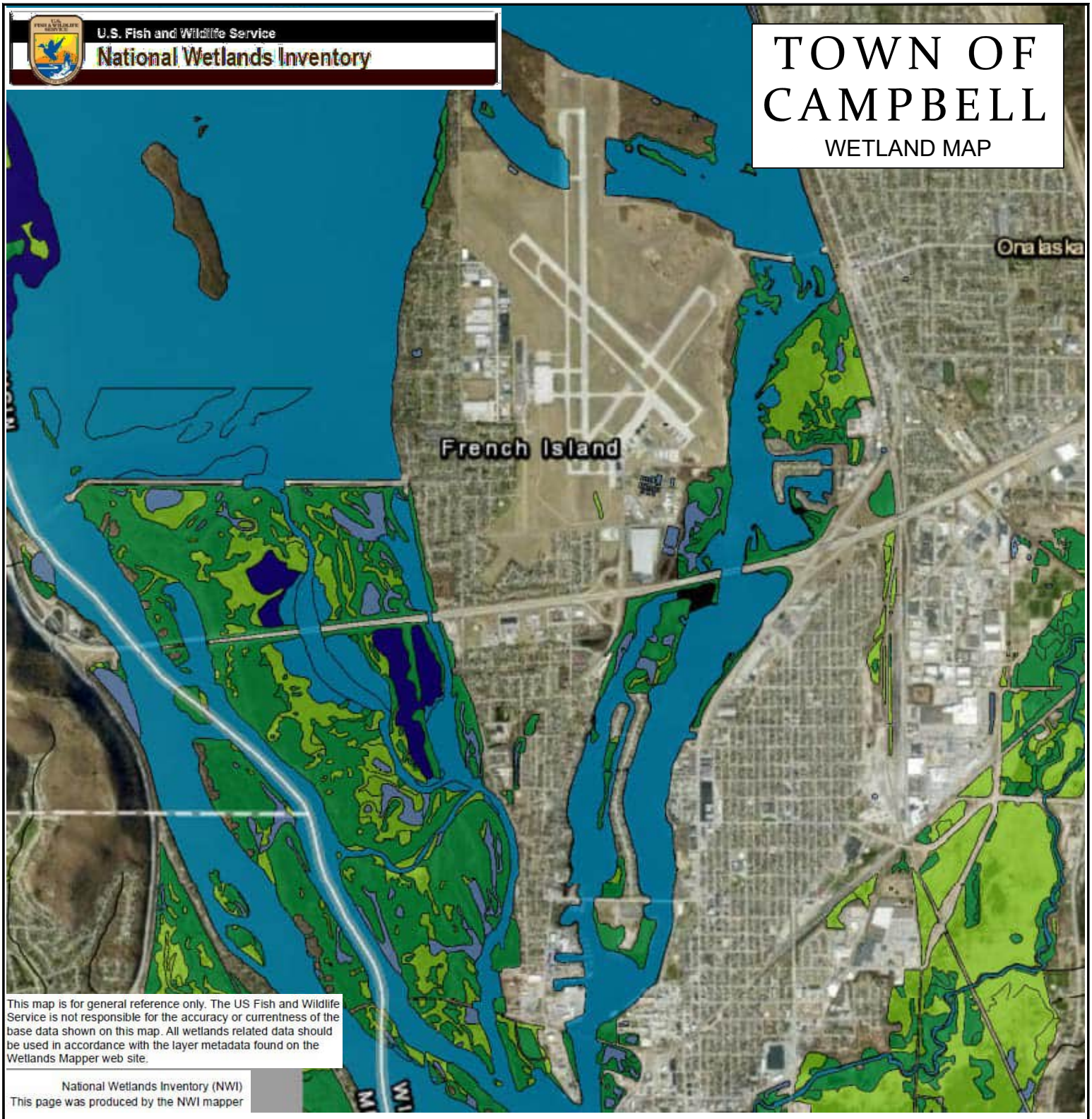


Elevations Table			
River Stage	Minimum Elevation	Maximum Elevation	Color
12'	639'	641'	
14'	641'	643'	
16'	643'	645'	
18'	645'	647'	
20'	647'	649'	

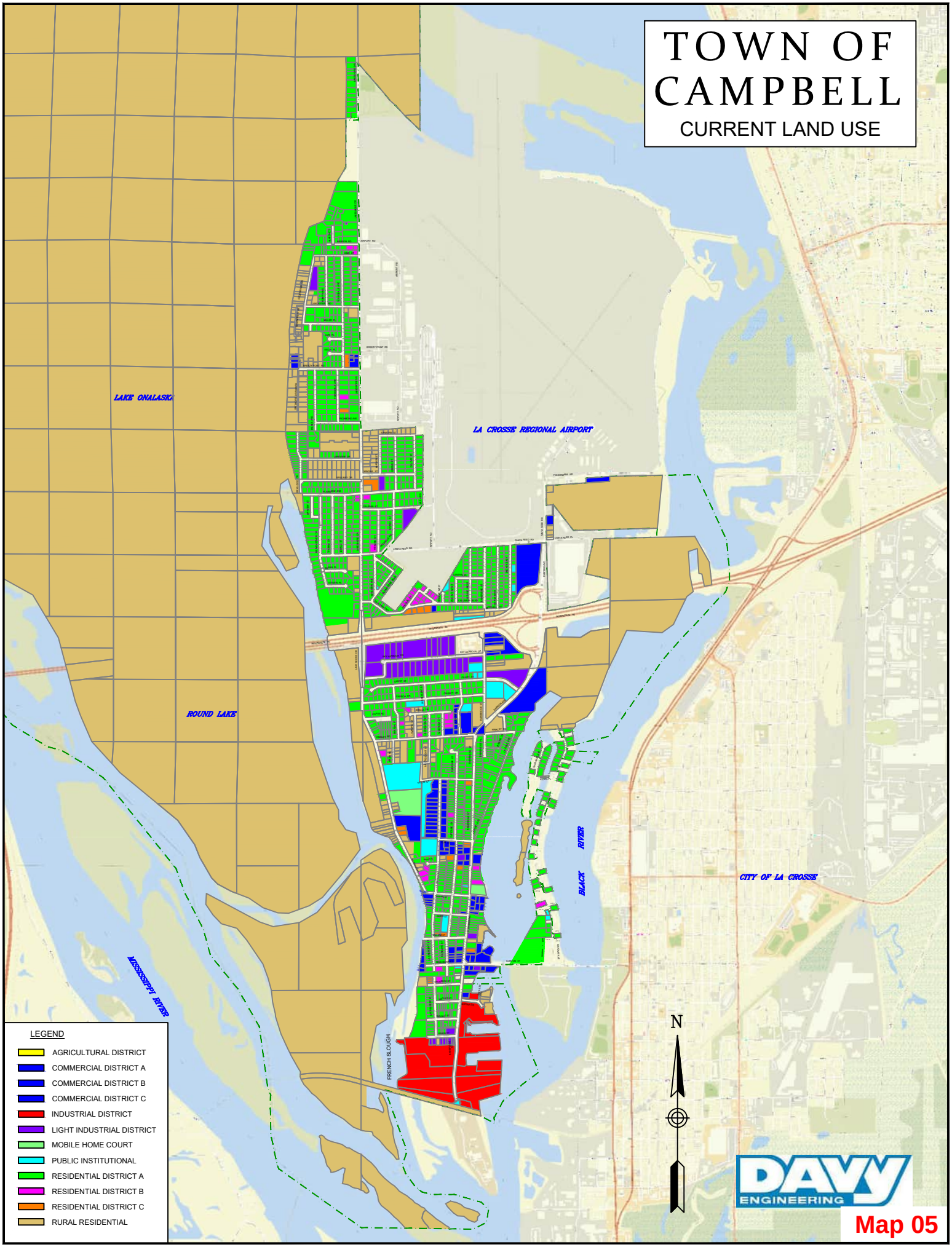
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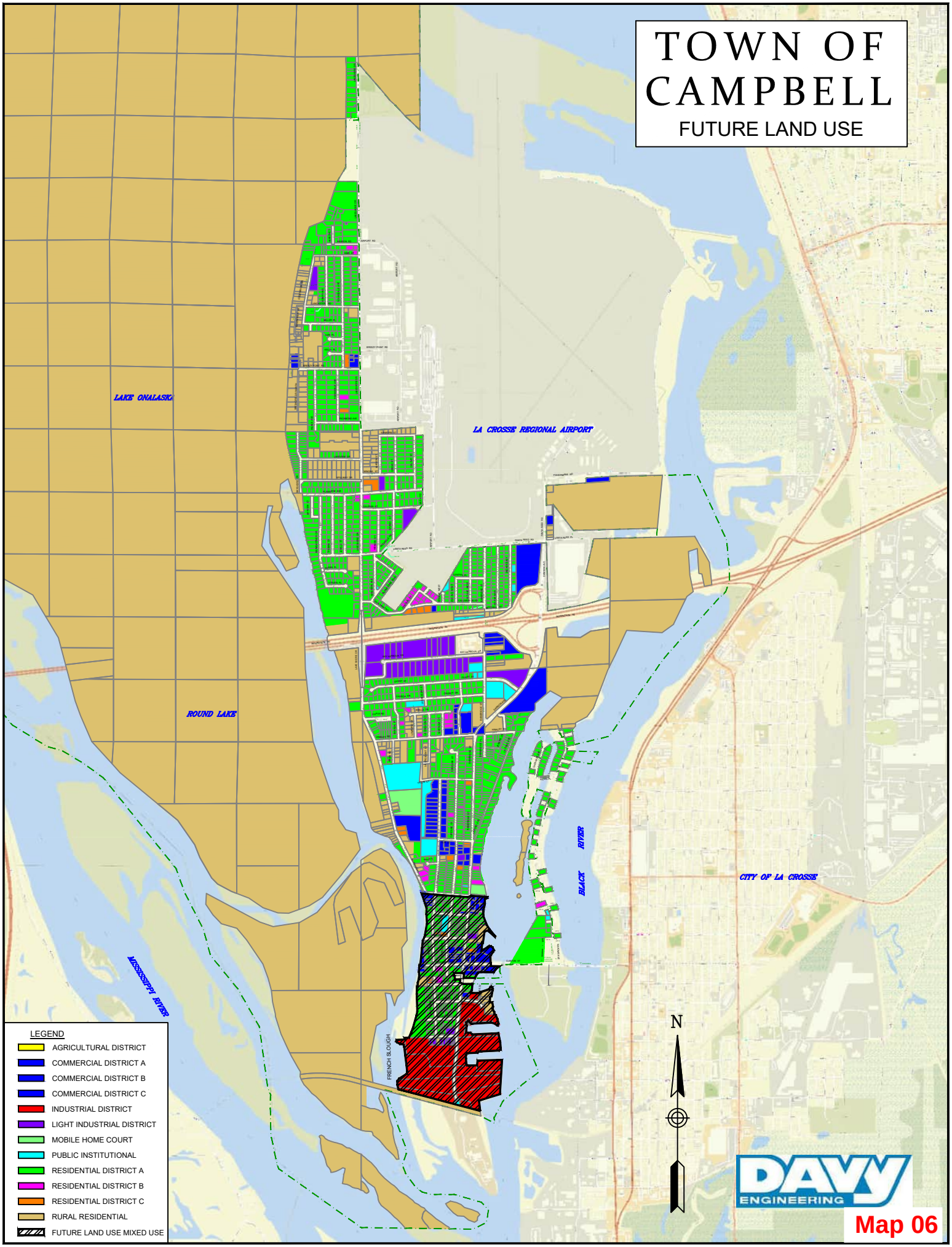
DAVY ENGINEERING

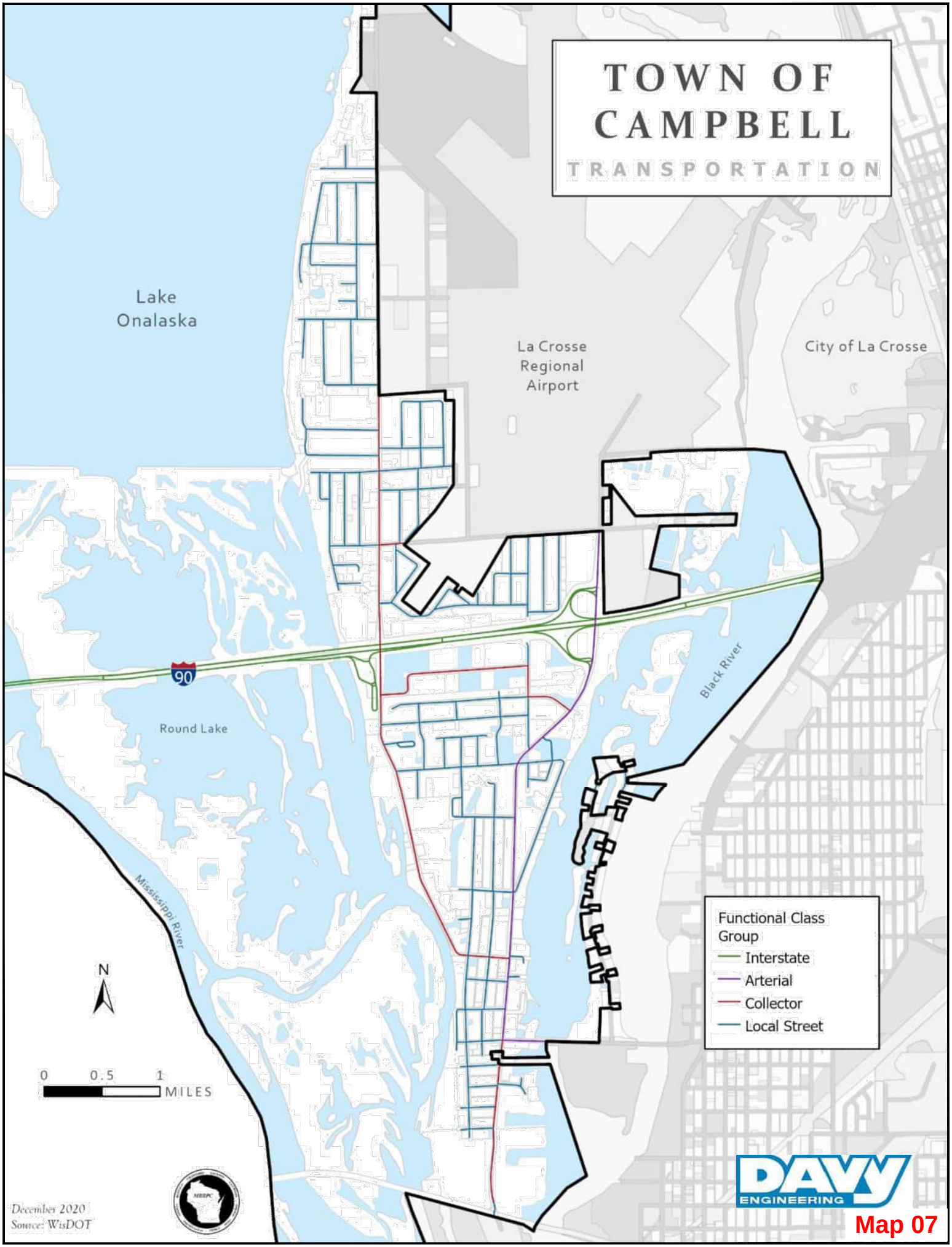
Map 03

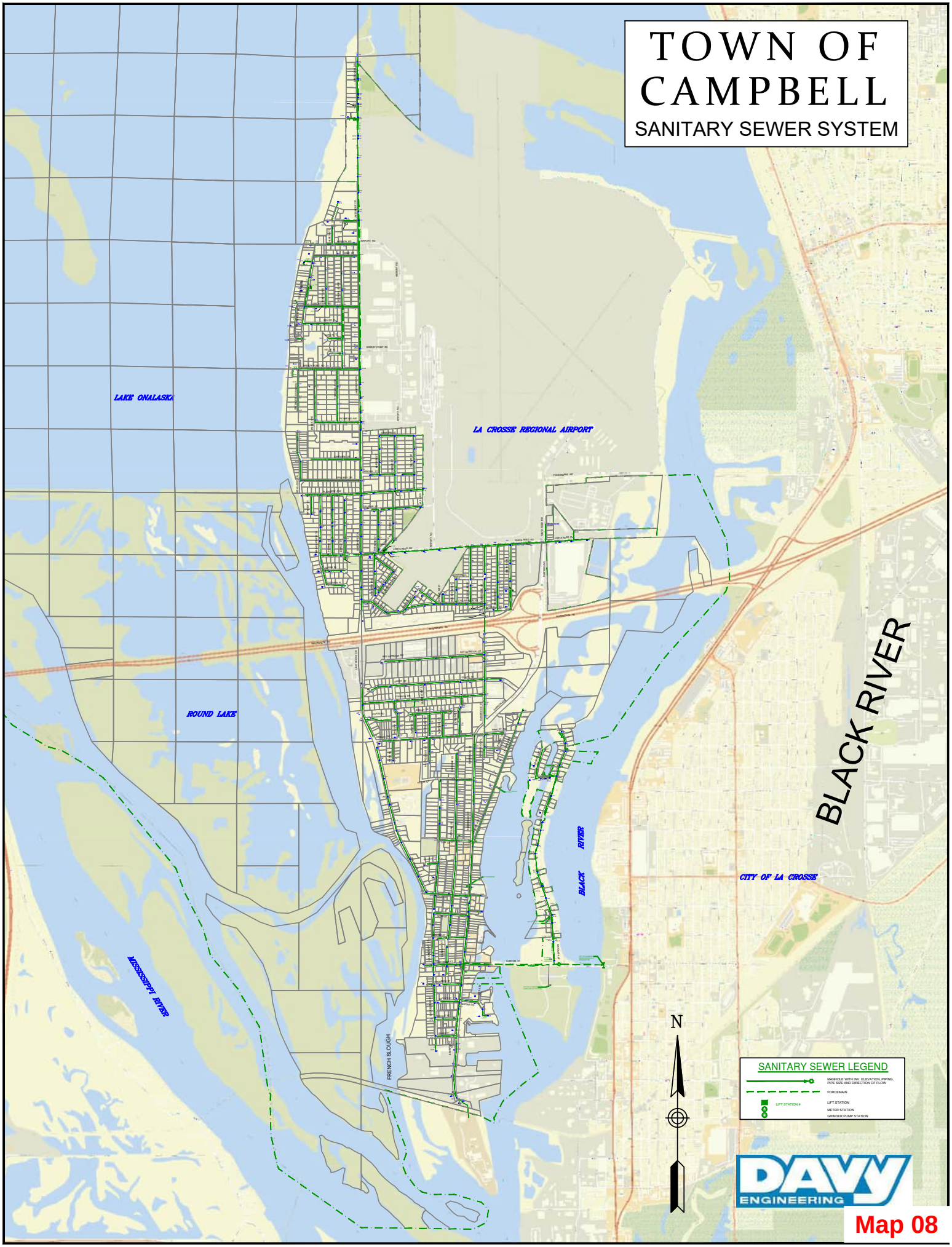

U.S. Fish and Wildlife Service
National Wetlands Inventory
TOWN OF CAMPBELL
WETLAND MAP
French Island
Onalaska
This map is for general reference only. The US Fish and Wildlife Service is not responsible for the accuracy or currentness of the base data shown on this map. All wetlands related data should be used in accordance with the layer metadata found on the Wetlands Mapper web site.
National Wetlands Inventory (NWI)
This page was produced by the NWI mapper
Wetlands
Estuarine and Marine Deepwater
Estuarine and Marine Wetland
Freshwater Emergent Wetland
Freshwater Forested/Shrub Wetland
Freshwater Pond
Lake
Other
Riverine
N
DAVY ENGINEERING

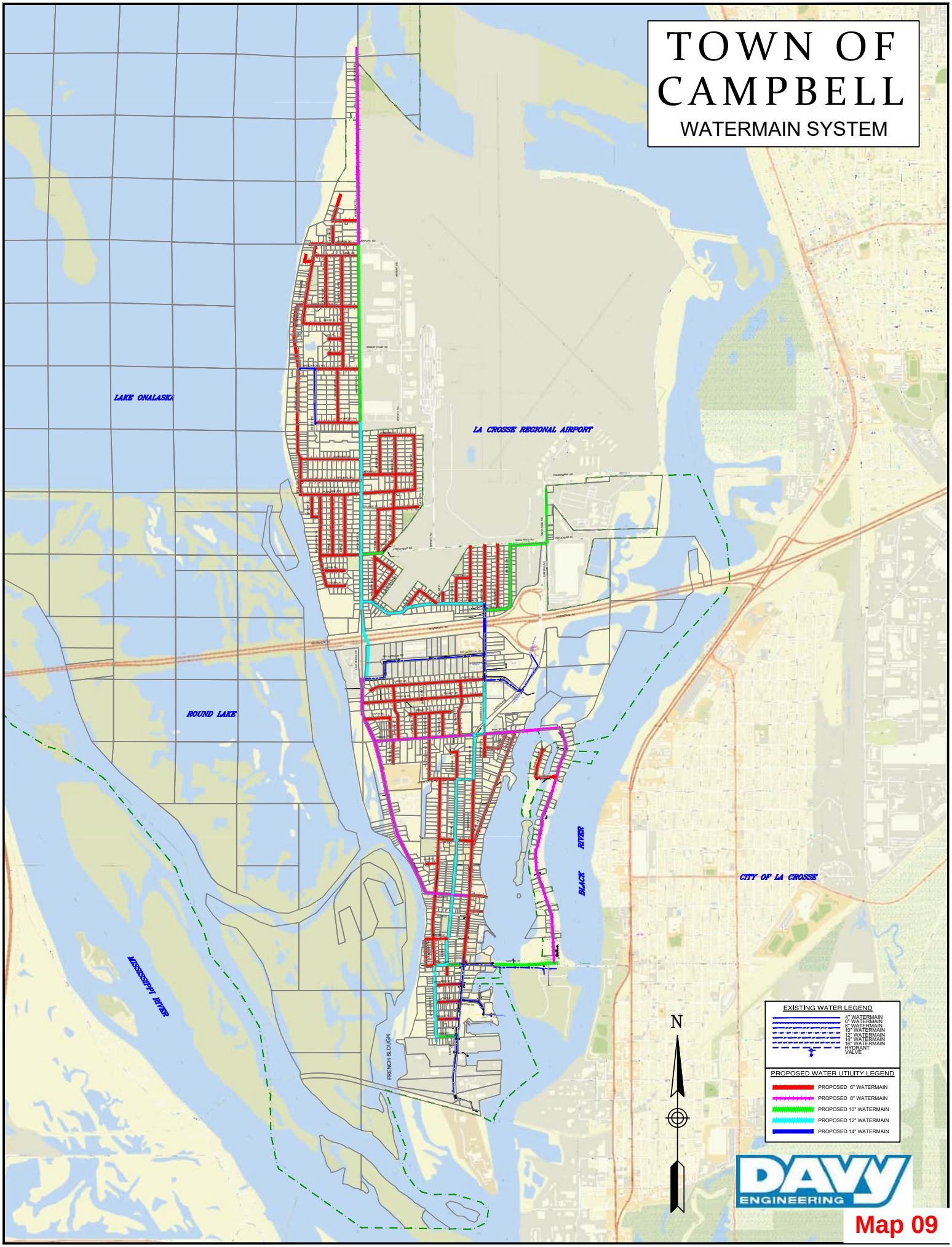
Map 04


TOWN OF CAMPBELL
CURRENT LAND USE
LAKE ONALASKA
LA CROSSE REGIONAL AIRPORT
ROUND LAKE
BLACK RIVER
CITY OF LA CROSSE
MISSISSIPPI RIVER
FRENCH SLOUGH
N
LEGEND
AGRICULTURAL DISTRICT
COMMERCIAL DISTRICT A
COMMERCIAL DISTRICT B
COMMERCIAL DISTRICT C
INDUSTRIAL DISTRICT
LIGHT INDUSTRIAL DISTRICT
MOBILE HOME COURT
PUBLIC INSTITUTIONAL
RESIDENTIAL DISTRICT A
RESIDENTIAL DISTRICT B
RESIDENTIAL DISTRICT C
RURAL RESIDENTIAL
DAVY ENGINEERING
Map 05


TOWN OF CAMPBELL
FUTURE LAND USE
LAKE ONALASKA
LA CROSSE REGIONAL AIRPORT
ROUND LAKE
BLACK RIVER
CITY OF LA CROSSE
MISSISSIPPI RIVER
FRENCH SLOUGH
N
LEGEND
AGRICULTURAL DISTRICT
COMMERCIAL DISTRICT A
COMMERCIAL DISTRICT B
COMMERCIAL DISTRICT C
INDUSTRIAL DISTRICT
LIGHT INDUSTRIAL DISTRICT
MOBILE HOME COURT
PUBLIC INSTITUTIONAL
RESIDENTIAL DISTRICT A
RESIDENTIAL DISTRICT B
RESIDENTIAL DISTRICT C
RURAL RESIDENTIAL
FUTURE LAND USE MIXED USE
DAVY ENGINEERING
Map 06


TOWN OF CAMPBELL
TRANSPORTATION
Lake Onalaska
La Crosse Regional Airport
City of La Crosse
90
Round Lake
Black River
Mississippi River
N
0 0.5 1 MILES
Functional Class Group
Interstate
Arterial
Collector
Local Street
December 2020
Source: WisDOT
DAVY ENGINEERING
Map 07


TOWN OF CAMPBELL
SANITARY SEWER SYSTEM
LAKE ONALASKA
LA CROSSE REGIONAL AIRPORT
ROUND LAKE
BLACK RIVER
BLACK RIVER
CITY OF LA CROSSE
MISSISSIPPI RIVER
FRENCH SLOUGH
N
SANITARY SEWER LEGEND
MANHOLE WITH INV. ELEVATION, PIPING, PIPE SIZE AND DIRECTION OF FLOW
FORCEMAIN
LIFT STATION #
LIFT STATION
METER STATION
GRINDER PUMP STATION
DAVY ENGINEERING
Map 08


TOWN OF CAMPBELL
WATERMAIN SYSTEM
LAKE ONALASKA
LA CROSSE REGIONAL AIRPORT
ROUND LAKE
BLACK RIVER
CITY OF LA CROSSE
MISSISSIPPI RIVER
FRENCH SLOUGH
N
EXISTING WATER LEGEND
4" WATERMAIN
6" WATERMAIN
8" WATERMAIN
10" WATERMAIN
12" WATERMAIN
14" WATERMAIN
16" WATERMAIN
HYDRANT
VALVE
PROPOSED WATER UTILITY LEGEND
PROPOSED 6" WATERMAIN
PROPOSED 8" WATERMAIN
PROPOSED 10" WATERMAIN
PROPOSED 12" WATERMAIN
PROPOSED 14" WATERMAIN
DAVY ENGINEERING
Map 09

33-17-8
34-17-8
35-17-8
4-16-8
3-16-8
2-16-8
1-16-8
6-16-7
10-16-8
11-16-8
12-16-8
7-16-7
14-16-8
13-16-8
18-16-7
17-16-7
23-16-8
24-16-8
19-16-7
20-16-7
25-16-8
30-16-7
MISSISSIPPI RIVER
BLACK RIVER

N

0' 3000' 6000'

SCALE = 1" = 3000'

LEGEND

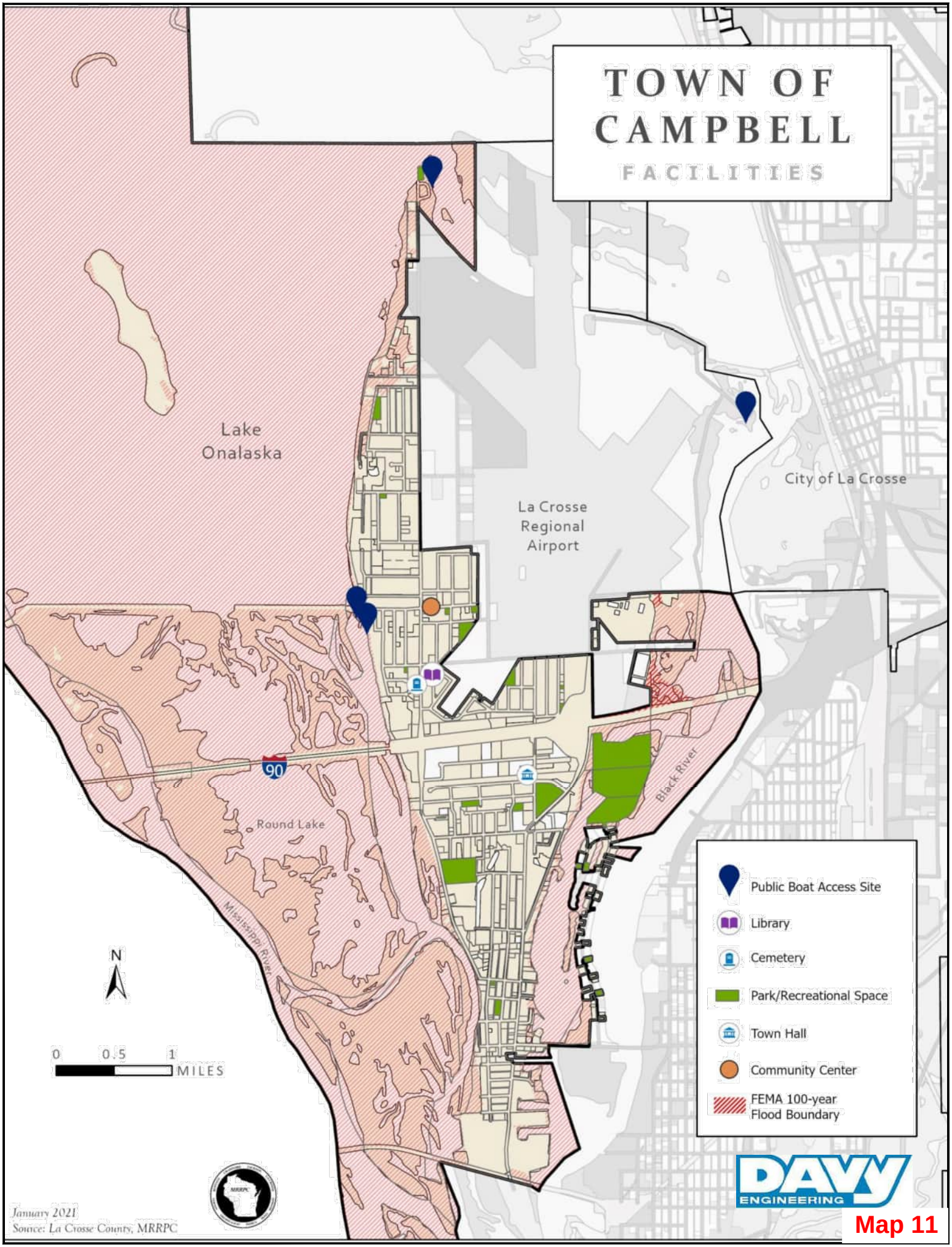
PROPOSED VILLAGE OF FRENCH ISLAND

EXHIBIT C, MAP OF TERRITORY PROPOSED FOR INCORPORATION

Map 10

DAVY ENGINEERING CO.
LA CROSSE, WISCONSIN

DATE	PROJECT NUMBER	SHEET
09-12-2024 REV. 02-10-2025	1331-095.012	1 OF 2


TOWN OF CAMPBELL
FACILITIES
Lake Onalaska
La Crosse Regional Airport
City of La Crosse
Round Lake
Mississippi River
Black River
90
N
0 0.5 1 MILES
Public Boat Access Site
Library
Cemetery
Park/Recreational Space
Town Hall
Community Center
FEMA 100-year Flood Boundary
January 2021
Source: La Crosse County, MRRPC
DAVY ENGINEERING
Map 11

APPENDIX B

EXHIBITS

Binder 1

Exhibit 01: Boundary Agreement Between the Town of Campbell and the City of La Crosse
Exhibit 02: Nakomis Annexation to the City of La Crosse
Exhibit 03: News Article on Public Incorporation Meeting
Exhibit 04: Nakomis and Cherokee Avenue Petition to Remain Within the Town of Campbell
Exhibit 05: Public Transportation/MTU Agreement Between the Town of Campbell and the City of La Crosse
Exhibit 06: WI DNR Map of North and South Campbell Wetlands
Exhibit 07: Soils Map and Legend
Exhibit 08: News Article on Flag Retirement Ceremony Commemorating 9/11
Exhibit 09: Original 2017 Town Zoning Code
Exhibit 10: Current Town Zoning Code
Exhibit 11: Town Comprehensive Plan
Exhibit 12: La Crosse County Multi-Hazards Mitigation Plan
Exhibit 13: La Crosse County Outdoor Recreation Plan
Exhibit 14: Mississippi River Regional Planning Commission Coverage Map
Exhibit 15: La Crosse Area Planning Committee Beyond Coulee Vision 2040

Binder 2

Exhibit 16: La Crosse Area Planning Committee Coverage Map
Exhibit 17: La Crosse County Comprehensive Plan 2022-2050
Exhibit 18: City of La Crosse Comprehensive Plan 2023-2040
Exhibit 19: Town Sewage and Sewerage Disposal Ordinance
Exhibit 20: Agreement for Requesting Temporary Emergency Water
Exhibit 21: Literature Review for Proposed Town Water System
Exhibit 22: Draft 2025 Town Budget
Exhibit 23: Financial Statements 2019-2024
Exhibit 24: Equalized Values 2019-2025
Exhibit 25: WI Form C 2019-2024
Exhibit 26: Snow Removal Agreement Between the Town of Campbell and La Crosse County
Exhibit 27: Library Services Agreement Between the Town of Campbell and La Crosse County
Exhibit 28: Fire Department Mutual Aid Agreements
Exhibit 29: City of La Crosse Resolution Related to the Annexation of Territory Proposed for Incorporation as the Village of French Island
Exhibit 30: Resolution to adopt Village Powers
Exhibit 31: 2024 Compliance Maintenance Report, DNR Response, & Resolution
Exhibit 32: Refuse & Recycling Agreement & Amendment between the Town of Campbell and Harter's Quick Clean Up
Exhibit 33: 2025 Town Recycler
Exhibit 34: Letter of Support from Village of Holmen Police Chief
Exhibit 35: Skipperliner Harbor Lease and Amendments
Exhibit 36: 2024 Property Tax Comparison

Exhibit 01

Boundary Agreement Between the Town of Campbell and the City of La Crosse

STATE OF WISCONSIN CIRCUIT COURT LA CROSSE COUNTY

TOWN OF CAMPBELL,

Plaintiff

vs.

CITY OF LA CROSSE,

Defendant.

Case No. 97-CV-126 (Smith)
Case No. 97-CV-127 (Becker)
Case No. 97-CV-128 (McCormick)
Case No. 97-CV-134 (Edwards)

STIPULATION AND INTER-GOVERNMENTAL AGREEMENT BETWEEN THE TOWN OF CAMPBELL AND THE CITY OF LA CROSSE

The City of La Crosse, (hereinafter referred to as "City"), a Wisconsin municipal corporation with offices at 400 La Crosse Street, La Crosse, Wisconsin, 54601, and the Town of Campbell, (hereinafter referred to as "Town"), a Wisconsin municipality with offices at 2219 Bainbridge Street, La Crosse, Wisconsin, 54603, enter into this stipulation and agreement, subject to approval of the courts having jurisdiction, compromising and settling the litigation and determining the common boundary line between the municipalities under authority of Wisconsin Statutes §§66.0225, to the extent applicable and 66.0301.

RECITALS

A. There are boundaries of the City and the Town that are immediately adjacent as shown on Exhibit 1.

B. The City and the Town are parties to multiple court actions for the purpose of testing the validity or invalidity of annexations and an incorporation.

C. It is the intention of the City and Town that the courts having jurisdiction of the litigation, subject to this stipulation, may enter a final judgment incorporating the provisions of the stipulation and agreement and fixing the Common Boundary Line between the municipalities involved.

D. On February 12, 2004, the Common Council of the City of La Crosse, approved this stipulation and agreement.

E. On February 24, 2004, the Town Board of the Town of Campbell approved this stipulation and agreement.

F. The City and Town enter into this stipulation and agreement for the purposes of establishing a long-term boundary, assuring orderly growth and development, allowing the Town to maintain land area of at least four (4) square miles, protecting town property owners from annexations against their will and facilitating annexation of lands to the City at the will of the owners who need city services, without threat of lawsuits.

G. The City and Town have independently determined that this agreement best promotes the mutual public health, safety, order, convenience, prosperity and general welfare as well as efficiency and economy of development within both the City and the Town.

SECTION I: TERM OF AGREEMENT

This agreement shall commence as of the date of entry of judgment of this stipulation and agreement and shall terminate on January 1, 2025.

SECTION II: PARTICIPATING MUNICIPALITES

This stipulation and agreement applies to the City of La Crosse and the Town of Campbell, located in La Crosse County, Wisconsin.

SECTION III: COMMON BOUNDARY LINE

The parties mutually agree to the Common Boundary Line between the municipalities as described on the attached Exhibit 1 and request the court having jurisdiction to enter a final judgment incorporating the provisions of this stipulation and fixing the Common Boundary Line.

SECTION IV: FOUR (4) SQUARE MILE REQUIREMENT

A. The City and the Town understand that Wisconsin Statute §66.0205 provides that the minimum area requirement for a metropolitan village is four (4) square miles. It is the intent of the City and the Town that a sufficient area for incorporation under Wisconsin Statute §66.0205 shall be retained by the Town during the term of this agreement in order to meet the statutory requirement.

B. The total land area of the Town as a result of the Common Boundary Line described in Section III is 4.0569 square miles.

C. Under no circumstances shall the City be allowed to annex property if doing so would cause the Town to go below four (4) square miles.

SECTION V: DISMISSAL OF LAWSUITS

A. Upon the entry of a final judgment incorporating the provisions of this stipulation, the following lawsuits shall be dismissed:

CASE NO.	CAPTION
96-CV-764	Town of Campbell v. City of La Crosse (Trueblood)
97-CV-126	Town of Campbell v. City of La Crosse (Smith, Vogel, et al.)
97-CV-127	Town of Campbell v. City of La Crosse (Becker, et al.)
97-CV-128	Town of Campbell v. City of La Crosse (McCormick)
97-CV-134	Town of Campbell v. City of La Crosse (Edwards, et al.)
97-CV-129	Town of Campbell v. City of La Crosse (Mahnke, Swanson, Scott)
97-CV-130	Town of Campbell v. City of La Crosse (Dahle)
97-CV-131	Town of Campbell v. City of La Crosse (Henriksen, Pfister)
97-CV-132	Town of Campbell v. City of La Crosse (Gallagher)
97-CV-133	Town of Campbell v. City of La Crosse (Briggs)
97-CV-324	Town of Campbell v. City of La Crosse (Bertram)
97-CV-325	Town of Campbell v. City of La Crosse (Giese)
97-CV-326	Town of Campbell v. City of La Crosse (Hoffman)
97-CV-327	Town of Campbell v. City of La Crosse (Morkwed)
97-CV-328	Town of Campbell v. City of La Crosse (Schroeder)
97-CV-329	Town of Campbell v. City of La Crosse (Wakeen)
97-CV-456	Town of Campbell v. City of La Crosse (Burritt)
97-CV-457	Town of Campbell v. City of La Crosse (Gallagher 2nd)
97-CV-631	Town of Campbell v. City of La Crosse (Plueger)
97-CV-632	Town of Campbell v. City of La Crosse (Boyd)
97-CV-633	Town of Campbell v. City of La Crosse (Jandt)
97-CV-634	Town of Campbell v. City of La Crosse (Johnson)
97-CV-635	Town of Campbell v. City of La Crosse (Binsfield)
97-CV-636	Town of Campbell v. City of La Crosse (Melby)
00-CV-075	Town of Campbell v. City of La Crosse (Graf)
00-CV-754	Town of Campbell v. City of La Crosse (Smith)
01-CV-577	Town of Campbell v. City of La Crosse (3431 Lakeshore Drive)
02-CV-699	Town of Campbell v. City of La Crosse (Hetzel)
02-CV-700	Town of Campbell v. City of La Crosse (.01 Acres)
02-CV-711	In the Matter of the Incorporation as a Village of Certain Territory in the Town of Campbell
03-CV-109	Town of Campbell v. City of La Crosse (Jarchow)
02-1150	In the Matter of the Incorporation as a Village of Certain Territory in the Town of Campbell
02-2541	Town of Campbell v. City of La Crosse (Smith, Becker, McCormick)
02-2586	Town of Campbell v. City of La Crosse (Edwards)

B. The City and the Town agree that there shall be no division of assets or liabilities nor tax pro ration as it relates to the annexation disputes dismissed by this stipulation.

C. No costs or attorneys fees shall be assessed against either party.

SECTION VI: FUTURE ANNEXATIONS

A. The City will not accept any annexation request from any property owner on the main island, except as provided for in Paragraph B of this section.

B. La Crosse shall not accept nor approve any annexation requests from any property owner in the Town of Campbell except those on Hiawatha Island and any property deemed necessary by the Federal Aviation Administration for the safety of airport operations. The territory making up Hiawatha Island is attached as Exhibit 2. Annexation of territory on Hiawatha Island must be unanimous direct annexation pursuant to §66.0217(2).

C. The City shall give the Town at least twenty (20) days notice, in writing, of its intent to annex said lands (see also procedure to calculate area being annexed). The Town and the City shall calculate the remaining area within the Town at the time of the consideration of each annexation and no annexation shall be accepted by the City if, based upon the calculations set forth in Exhibit 3, the Town will fall below the required four (4) square miles. Any disagreement as to whether the Town will fall below the four (4) square miles shall be resolved by the court that entered judgment in this case, on motion by either party for determination by the court.

D. The Town shall not contest, nor support opposition to, annexations, on any grounds whatsoever, including contiguity, consistent with the terms of this agreement.

SECTION VII: INCORPORATION PETITIONS

A. Upon entry of judgment incorporating this stipulation and agreement, the Town and the City shall jointly request the Department of Administration to dismiss the currently pending incorporation petition.

B. The Town shall not assist or support in any way, including financially, any effort to incorporate the whole Town or any part of the Town until after June 30, 2024. The purpose of this agreement is to preserve the Town's ability to seek incorporation during the last six (6) months of this agreement (after June 30, 2024), and provide financial and any other assistance it deems necessary to accomplish incorporation. The area of the Town proposed for incorporation may include all lands remaining in the Town as of June 30, 2024.

C. The City reserves the right to oppose and/or contest any incorporation on any basis except the land area of the Town, which is understood and agreed to be preserved at or above four (4) square miles throughout the term of this agreement.

SECTION VIII: MUNICIPAL SERVICES

The parties acknowledge that the City and the Town currently have agreements for cooperation and provision of services related to sanitary sewer treatment, bus service and recycling services. This agreement is not intended to affect or impair agreements that are currently in existence. The City and the Town further agree that the existing agreements for bus service and recycling may be discontinued if the City and the Town cannot reach an agreement to renew or continue said services. The parties agree that the sanitary sewer service contract will not be discontinued during the term of this agreement. The City shall not be obligated to provide any other City service during the term of this agreement. The agreement does not prevent the City and the Town from making agreements for the provision of other municipal services on terms and conditions subsequently agreed to by the parties.

SECTION IX: INTERPRETATION OF AGREEMENT

This document has been jointly drafted by representatives of the City and the Town.

SECTION X: CHALLENGE TO AGREEMENT

A. Should a third party challenge the validity or enforceability of this agreement or any of its provisions, the City and the Town shall fully cooperate to vigorously defend the agreement. Settlement of any action shall be permitted only with the approval of the governing bodies of both the City and the Town.

B. A challenge to this agreement by the City or the Town or a failure to vigorously defend this agreement constitutes a breach.

C. If a challenge to the validity or enforceability of this agreement or any statutory provision under which this agreement is entered into is declared unconstitutional or any part of this agreement is declared invalid, the City and the Town agree to proceed to establish a cooperative boundary agreement, pursuant to Wisconsin Statute §66.0307, or any successive statute upon the same terms and conditions as provided herein. The goal of the City and the Town is to ensure the enforceability of the terms of this agreement.

SECTION XI: BINDING EFFECT OF AGREEMENT

This agreement shall bind, and accrue to the benefit of, all successors of the City and Town, whether one or more.

SECTION XII: REMEDIES

A. In the event of a breach of this agreement, the City and the Town shall meet to seek a resolution within thirty (30) days following written notice by one party to the other party of the breach.

B. Either party may seek declaratory judgment or specific performance of this agreement by court action in addition to any other remedies available at law or in equity.

C. In the event it is determined that an annexation would cause the Town area to fall below four (4) square miles, the Town may apply to the circuit court in La Crosse County to enforce the terms of this agreement related to the preservation of the four (4) square miles.

SECTION XIII: AMENDMENT

This agreement may be amended upon the mutual agreement of the parties during the term hereof.

CITY OF LA CROSSE, a Wisconsin Municipal Corporation

05/27/04 — Date — Mayor

5/27/04 — Date — Clerk

TOWN OF CAMPBELL, a Wisconsin Municipality

5/25/04 — Date — Town Chairperson

5/25/04 — Date — Town Clerk

Drafted by: Patrick J. Houlihan, SBN: 1014519
Pamela A. Captain, SBN: 1023192
John D. Claypool, SBN: 1003743

LEGAL DESCRIPTION
OF
HIAWATHA ISLANDS

Part of Government Lots 3 and 4, Section 19, T16N, R7W, Town of Campbell, La Crosse County, Wisconsin including all of the following additions: Terpstra Addition to Hiawatha Islands Addition, Hiawatha Islands Addition, First Addition to Hiawatha Islands Addition, Second Addition to Hiawatha Islands Addition, Third Addition to Hiawatha Islands Addition, Fourth Addition to Hiawatha Islands Addition, and Fifth Addition to Hiawatha Islands Addition. Also a part of the Northwest Quarter of the Northwest Quarter of Section 20, T16N, R7W, Town of Campbell, La Crosse County, Wisconsin all more particularly described as follows:

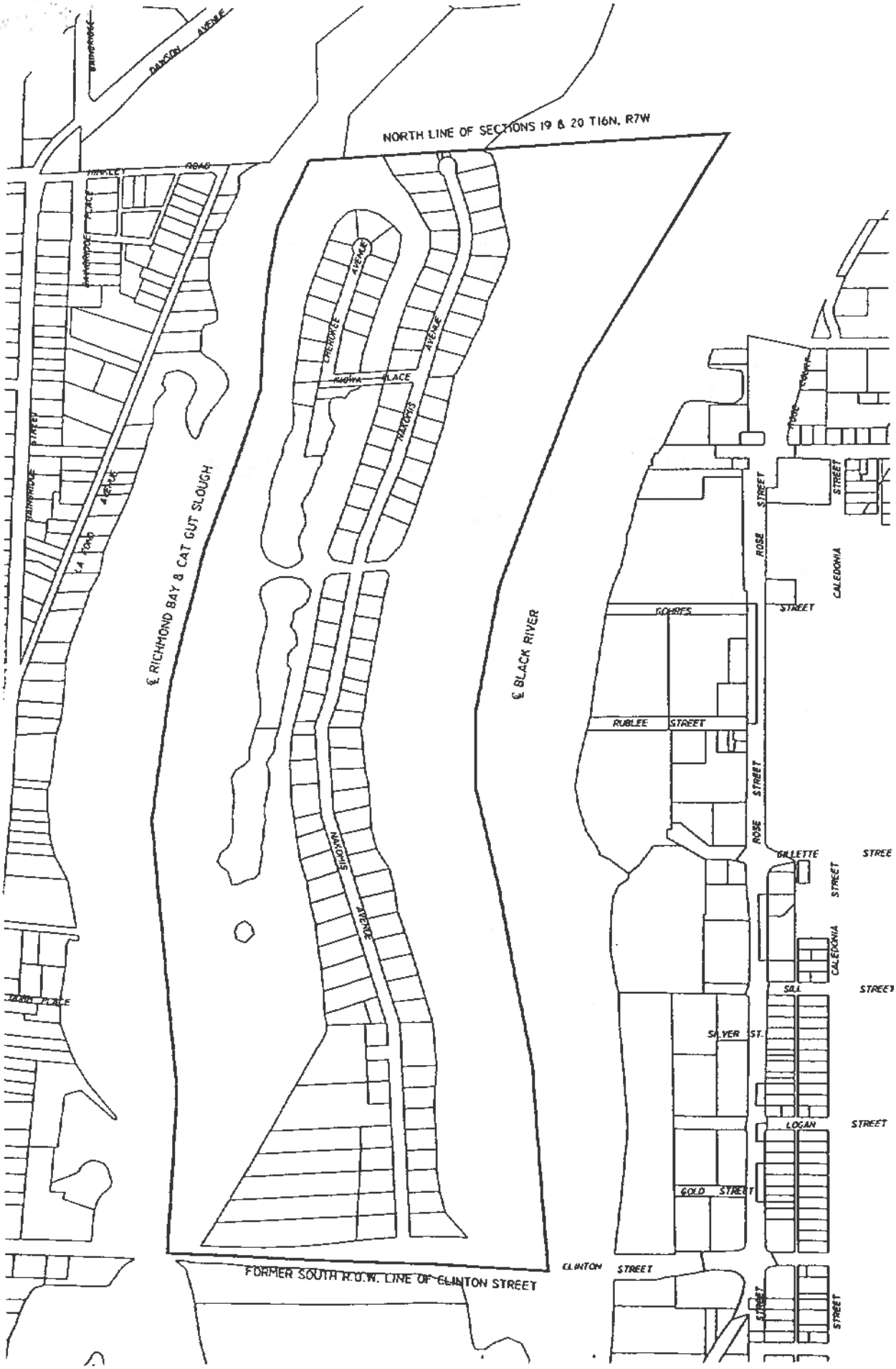
Beginning at the intersection of the Centerline of the Black River Channel and the North line of Section 20, T16N, R7W and commencing Westerly along said North line to the NE Corner of Section 19, T16N, R7W and continuing along the north line of Section 19 to its intersection of the Centerline of Richmond Bay (Cat Gut Slough);

Thence Southerly along the Centerline of Richmond Bay to the former South right-of-way line of Clinton Street;

Thence Easterly along the former South right-of-way to its intersection with the Centerline of the Black River;

Thence Northerly along the Centerline of the Black River to the Point of Beginning.

EXHIBIT 2


NORTH LINE OF SECTIONS 19 & 20 T16N, R7W
DAWSON AVENUE
RAINBRIDGE PLACE
RAINBRIDGE STREET
RAINBRIDGE AVENUE
14 ROAD
℄ RICHMOND BAY & CAT GUT SLOUGH
℄ BLACK RIVER
CHEROKEE AVENUE
HIAWATHA PLACE
ALGONAC AVENUE
SIMONDS AVENUE
ROSE STREET
CALEDONIA STREET
GOMES STREET
RUBLEE STREET
BILLETTE STREET
SILVER ST.
LOGAN STREET
GOLD STREET
CLINTON STREET
FORMER SOUTH R.O.W. LINE OF CLINTON STREET

METHODOLOGY FOR

DETERMINING THE OFFICIAL LAND AREA

OF PARCELS BEING REMOVED FROM THE

TOWN OF CAMPBELL VIA ANNEXATIONS

WHENEVER THE FINAL SETTLEMENT DATE IS DETERMINED BY THE COURTS, THE FOLLOWING METHODOLOGY WILL BE USED TO DETERMINE THE OFFICIAL LAND AREA OF ALL PARCELS BEING REMOVED FROM THE TOWN OF CAMPBELL VIA ANNEXATION.

BACKGROUND:

THE OFFICIAL LAND AREA FOR THE TOWN OF CAMPBELL IS BASED ON THE LOCATION OF TERRESTRIAL VEGETATION AS DETERMINED FROM MAPS PROVIDED BY THE U.S. FISH AND WILDLIFE SERVICE. THE SEPARATION OF AQUATIC AND TERRESTRIAL VEGETATION IS BASED ON THE ORDINARY HIGH-WATER MARK. (SEE THE FOLLOWING DEFINITIONS). Maintaining 4 square miles of land area is an integral part of this agreement and at no time during the term of this agreement shall the Town's land area be less 4 square miles.

ORDINARY HIGH WATER MARK: The ordinary high water mark (OHWM) is the point on the bank or shore where the water is present often enough to leave a distinct wear mark. More specifically, the OHWM is the point on the bank or shore up to which the water, by its presence and action or flow, leaves a distinct mark indicated by erosion, destruction of or change in vegetation or other easily recognizable characteristic. For more information, refer to the DNR Publication *"Public or Private? II - Ordinary High Water Mark"*.

RIPARIAN = LOCATED ON THE BANK OF A NATURAL WATERCOURSE, OR SOMETIMES OF A LAKE OR TIDEWATER.

METHODOLOGY TO DETERMINE THE OFFICIAL LAND AREA OF <u>RIPARIAN</u> PARCELS:

1. DETERMINE THE ELEVATION OF THE ORDINARY HIGH-WATER MARK. The City Engineer and Town Engineer will confer on the correct location of the OHWM for the parcel in question, conducting a field survey if necessary.
2. DETERMINE THAT PORTION OF THE PARCEL LOCATED ABOVE THE ORDINARY HIGH-WATER MARK.
3. COMPUTE THE OFFICIAL LAND AREA OF THAT PORTION OF THE PARCEL LOCATED ABOVE THE ORDINARY HIGH-WATER MARK.
4. IN ADDITION TO THE TOTAL AREA OF THE PARCEL BEING ANNEXED, THE ANNEXATION DOCUMENT SHOULD ALSO NOTE THE OFFICIAL LAND AREA.

METHODOLOGY TO DETERMINE THE OFFICIAL LAND AREA OF <u>NON-RIPARIAN</u> PARCELS:

1. THE OFFICIAL LAND AREA WILL BE BASED ON THE LENGTH AND WIDTH OF THE PARCEL, AS SHOWN ON THE PLAT MAPS OR THE METES AND BOUNDS DESCRIPTION IN THE LATEST DEED FOR THE PARCEL, PLUS ANY ROAD RIGHT-OF-WAY ATTACHED TO THE ANNEXATION.

4th Draft
12/29/03

INTERGOVERNMENTAL COOPERATION AGREEMENT

BETWEEN THE TOWN OF CAMPBELL

AND THE CITY OF LA CROSSE

12-10-03

COPY

It is hereby stipulated and agreed by and between the parties hereto being the City of LaCrosse, hereinafter referred to as "City" and the Town of Campbell, hereinafter referred to as the "Town" as follows:

WHEREAS, as of December 10, 2003 the parties arrived at a tentative agreement and the terms of said tentative agreement are contained in Exhibit "A" and;

WHEREAS, the parties have further stipulated, in order to further describe and make provisions for the implementation of the agreement, the terms and conditions as set forth below:

1. **Term of Boundary Agreement** – This Agreement shall commence as of the date of the court approval of the stipulation and shall terminate on January 1, 2025.

2. **Four (4) Square Mile Requirement.**

The parties to this agreement understand that Wisconsin Statute 66.0205 provides that the minimum area requirement for a metropolitan village is four (4) square miles. It is the intent of the parties to this agreement that a sufficient area for incorporation under Wisconsin Statutes 66.0205 shall be retained by the Town during the term of this agreement in order to meet the statutory requirement.

The parties have agreed that the City shall have the right to annex (through voluntary annexations on Hiawatha Island and airport expansion on the main island) territory; however, at no time shall the voluntary annexations cause the Town to lose territory below four (4) square miles. Voluntary annexation shall mean unanimous direct annexations pursuant to Wis. Stats. 66.0217(2).

The parties further agree that it is necessary to have a method of implementing the above terms of the agreement and to that end the parties have attached Exhibits "A", "B" and "C" which are maps designating areas on Hiawatha Island, which upon dismissal of the annexation law suits, will permanently become a part of the City of LaCrosse. The map designated as Exhibit "D" shows the area remaining in the Town and the area within the Town on the date of the court's judgment which is agreed to be in the amount of 4.12 square miles. No future voluntary annexations on Hiawatha shall be allowed if it results in the area falling below four (4) square miles. In addition, no annexation adjacent to the airport as designated in tentative term Paragraph 5 shall cause the area to fall below four (4) square miles.

In the event the Federal Aviation Administration (FAA) determines that and directs the City to acquire lands contiguous to the current airport property for the safety of airport operations, the City shall notify the Town of the FAA directive and the City's intention to acquire additional contiguous lands. Said notice in writing shall be given at least twenty (20) days before the City takes any action to acquire property and said notice shall include notice to the Town if the City intends to annex the acquired lands. The Town, in the event it is determined that the annexation would cause the Town area to fall below four (4) square miles, may apply to the circuit court of LaCrosse County to enforce the terms of this agreement related to the

preservation of the four (4) square miles. Under no circumstances shall the City be allowed to annex property if doing so would cause the Town to go below four (4) square miles.

As to proposed annexations on Hiawatha Island, the City shall give the Town at least twenty (20) days notice in writing, of its intent to annex any lands (see also procedure to calculate area being annexed). The Town and the City shall calculate the remaining area within the Town at the time of the consideration of each annexation and no annexation shall be accepted by the City if, based upon the calculations set forth in Exhibit "A", the Town will fall below the required four (4) square miles. Any disagreement as to whether the Town will fall below the four (4) square miles shall be resolved by the circuit court on motion by either party for determination by the court. The parties further understand and agree that if the entire Hiawatha Island has been annexed to the City by the end of this agreement that (assuming no further annexations have occurred on any other island) the area of the Town shall be in excess of four (4) square miles.

3. **Dismissal of Annexation Law Suits**

The following annexations shall be dismissed upon the court's signing of the Judgment incorporating this agreement. The signing of the Judgment shall occur subsequent to the expiration of thirty (30) days following the publication of the stipulation or the referendum, if required, pursuant to Wis. Stats. 66.0225:

Trueblood: Petition for Direct Annexation filed 9-13-96. Ordinance passed 10-10-96; Approved 10-14-96; Pub. 10-19-96.

Smith: Petition for Direct Annexation filed 11-14-96. Ordinance passed 12-12-96; Approved 12-17-96; Pub. 12-21-96.

Becker: Petition for Direct Annexation filed 11-14-96. Ordinance passed 12-12-96; Approved 12-17-96; Pub. 12-21-96.

McCormick: Petition for Direct Annexation filed 11-14-96. Ordinance passed 12-12-96; Approved 12-17-96; Pub. 12-21-96.

Henriksen: Petition for Direction Annexation filed 12-19-96. Ordinance passed 1-16-97; Approved 1-21-97; Pub. 1-25-97.

Dahle: Petition for Direct Annexation filed 12-20-96. Ordinance passed 1-16-97; Approved 1-21-97; Pub. 1-25-97.

Mahnke: Petition for Direct Annexation filed 12-20-96. Ordinance passed 1-16-97; Approved 1-21-97; Pub. 1-25-97.

Gallagher: Petition for Direct Annexation filed 12-20-96. Ordinance passed 1-16-97; Approved 1-21-97; Pub. 1-25-97.

Briggs: Petition for Direct Annexation filed 12-20-96. Ordinance passed 1-16-97; Approved 1-21-97; Pub. 1-25-97.

Wakeen: Petition for Direction Annexation filed 1-31-97 Ordinance passed 3-13-97; Approved 3-14-97; Pub. 3-22-97.

Schroeder: Petition for Direction Annexation filed 1-31-97 Ordinance passed 3-13-97; Approved 3-14-97; Pub. 3-22-97.

Morkwed-Riese: Petition for Direction Annexation filed 1-31-97 Ordinance passed 3-13-97; Approved 3-14-97; Pub. 3-22-97.

Hoffman-et al: Petition for Direction Annexation filed 1-31-97 Ordinance passed 3-13-97; Approved 3-14-97; Pub. 3-22-97.

Bertram: Petition for Direction Annexation filed 1-31-97 Ordinance passed 3-13-97; Approved 3-14-97; Pub. 3-22-97.

Giese: Petition for Direction Annexation filed 1-31-97 Ordinance passed 3-13-97; Approved 3-14-97; Pub. 3-22-97.

Gallagher 2nd: Petition for Direct Annexation. Ordinance passed 5-8-97; Approved 5-13-97; Pub. 5-17-97

Burritt: Petition for Direct Annexation. Ordinance passed 5-8-97; Approved 5-13-97; Pub. 5-17-97

Binsfield: Petition for Direct Annexation. Ordinance passed 8-14-97; Approved 8-18-97; Pub. 8-23-97

Boyd: Petition for Direct Annexation. Ordinance passed 8-14-97; Approved 8-18-97; Pub. 8-23-97

Melby: Petition for Direct Annexation. Ordinance passed 8-14-97; Approved 8-18-97; Pub. 8-23-97

Johnson: Petition for Direct Annexation. Ordinance passed 8-14-97; Approved 8-18-97; Pub. 8-23-97

Jandt: Petition for Direct Annexation. Ordinance passed 8-14-97; Approved 8-18-97; Pub. 8-23-97

Plueger: Petition for Direct Annexation. Ordinance passed 9-11-97; Approved 9-15-97; Pub. 9-20-97

Graf: Petition for Direct Annexation filed 10-14-99. Ordinance passed 11-11-99; Approved 11-15-99; Pub. 11-20-99

3431 Lakeshore Drive: Ordinance passed on July 12, 2001.
Approved 7/13/01; Published 7/21/01

Lakeshore 2nd Annexation: Ordinance passed 7/11/02; Approved 7/15/02; Published 7/20/02

Hetzel Annexation: Ordinance passed 7/11/02; Approved 7/15/02; Published 7/20/02

Jarchow Annexation: Ordinance passed 12/12/02; Approved 12/16/02;
Published: 12/21/02

Dismissal shall place the following annexation in the Town:

Edwards: Notice of Intent to Circulate Petition Pub. 11-15-96. Ordinance passed 1-16-97; Approved 1-21-97; Pub. 1-25-97.

The parties further agree that the annexations shown on the map Exhibit "C" to the City have occurred and are being contested by the Town. At the time the Judgment is signed by the court, the Town concedes the validity of said annexations and they shall become a part of the City.

The parties further agree that the annexation designated as the Edwards Annexation and shown on the map Exhibit "B" has been declared void by the court and upon approval of this Stipulation and Judgment shall be returned to the Town. The area of the Edwards Annexation is included in the current calculation of the area of the Town and the area of all other annexations conceded to the City has been removed and arriving at the total calculation of 4.12 square miles.

The City and the Town agree that there shall be no division of assets nor tax proration as it relates to the annexation disputes resolved by this stipulation. No costs or attorney's fees shall be assessed against either party.

In order to provide a method for the parties to keep a record of annexations subsequent to the stipulation and during the term of the agreement, it is agreed that the City will give notice to the Town at least twenty (20) days before the adoption the City will give notice (in addition to any statutory notice required) to the Town at least twenty (20) days before the adoption of any annexation ordinance, thereby allowing the Town to evaluate whether the annexation caused the area of the Town to fall below four (4) square miles. If the Town determines that the four (4) square miles would be threatened, the Town shall notify the City and if the City proceeds with the annexation, the Town shall have the right to file a motion with the circuit court of LaCrosse County to enforce this agreement.

In the event the court determines that the Town would fall below four (4) square miles the court shall have the authority and shall declare the annexation void as a violation of this agreement or shall order the City to detach property from the City to the Town of a sufficient area to allow the Town to maintain the total of four (4) square miles.

4. Incorporation

The Town has previously provided financial assistance to incorporation attempts. The Town agrees that it shall provide no financial assistance of any nature and shall not provide any Town resources to support either the current incorporation attempt or any subsequent incorporation attempt, other than as provided by the terms of this agreement. The Town shall further request that the current petitioners dismiss the current incorporation petition, and in the event the petitioners refuse to dismiss their petition, this agreement may be filed with the court

and the Department of Administration as evidence that the Town has agreed to abandon the current incorporation attempt.

5. Municipal Services

The parties acknowledge that the Town and the City currently have agreements for cooperation and provision of services related to sanitary sewer treatment, bus service and recycling services. This agreement is not intended to affect or impair agreements that are currently in existence. The parties further agree that the existing agreements for bus service and recycling may be discontinued if the City and the Town cannot reach an agreement to renew or continue said services. The parties agree that the sanitary sewer service contract is subject to the regulations of the DNR and cannot be modified, amended or discontinued without the approval of the DNR. The City shall not be obligated to provide any other City service during the term of this agreement. The agreement does not prevent the parties from making agreements for the provision of other municipal services on terms and conditions subsequently agreed to by the parties.

6. Subsequent Incorporation

The purpose of this agreement to preserve the Town's ability to seek incorporation during the last six (6) months of this agreement (after June 30, 2024), and provide financial and any other assistance it deems necessary to accomplish incorporation. The area of the Town proposed for annexation may include all lands remaining in the Town as of June 30, 2024.

The City reserves the right to oppose and/or contest the incorporation on any basis except the land area of the Town, which is understood and agreed to be preserved at or above four (4) square miles throughout the term of this agreement.

Exhibit 02

Nakomis Annexation to the City of La Crosse

Office of City Clerk

November 4, 2022

DEPARTMENT OF ADMINISTRATION
MUNICIPAL BOUNDARY REVIEW
PO BOX 1645
MADISON, WI 53701-1645

To Whom It May Concern:

Enclosed herewith you will find a certified copy of an annexation to the City of La Crosse, to-wit:

An ORDINANCE to annex a parcel of land from the Town of Campbell to the City of La Crosse 1612 Nakomis Ave. - Schmidt

MBR Number: 14701

Also enclosed is 1 map plus a certificate of population.

Sincerely,

Nikki M. Elsen

Enclosures

cc: Register of Deeds
Xcel Energy
City of La Crosse Utility Service
Dairyland Power Co-op
School District of La Crosse
Diggers Hotline
La Crosse County Zoning & Land Information
Town of Campbell Clerk

24-1182

ORDINANCE NO.: 5308

AN ORDINANCE to annex a parcel of land from the Town of Campbell to the City of La Crosse (1612 Nakomis Ave. - Schmidt).

THE COMMON COUNCIL of the City of La Crosse do ordain as follows:

SECTION I: Proper petition having been presented to the Common Council of the City of La Crosse praying for annexation of the following territory, to-wit:

SEE ATTACHED EXHIBIT "A"

to the City of La Crosse, Wisconsin, it is hereby ordained that the above described property be, and the same is hereby annexed to the City of La Crosse, Wisconsin from the Town of Campbell, La Crosse County, Wisconsin, and it is further ordered that Sec. 2-1 of the Code of Ordinances of the City of La Crosse entitled "City Boundaries" is hereby amended to include the above described property within the corporate limits of the City of La Crosse, Wisconsin.

SECTION II: Section 2-31 of the Code of Ordinances of the City of La Crosse entitled "Aldermanic Districts – Boundaries" is hereby amended where required to include the above-described property within the First Aldermanic District. The County Board of Supervisors for La Crosse County is further requested to have the annexed area included in the same district for the County Supervisor's seat as for the City Council Member.

SECTION III: Should any portion of this ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, the remainder of this division shall not be affected.

SECTION IV: This Ordinance shall take effect on November 6, 2024.

Mitch Reynolds, Mayor

Nikki M. Elsen, City Clerk

Passed: 10/10/2024
Approved: 10/15/2024
Published: 10/19/2024

CERTIFICATE OF POPULATION

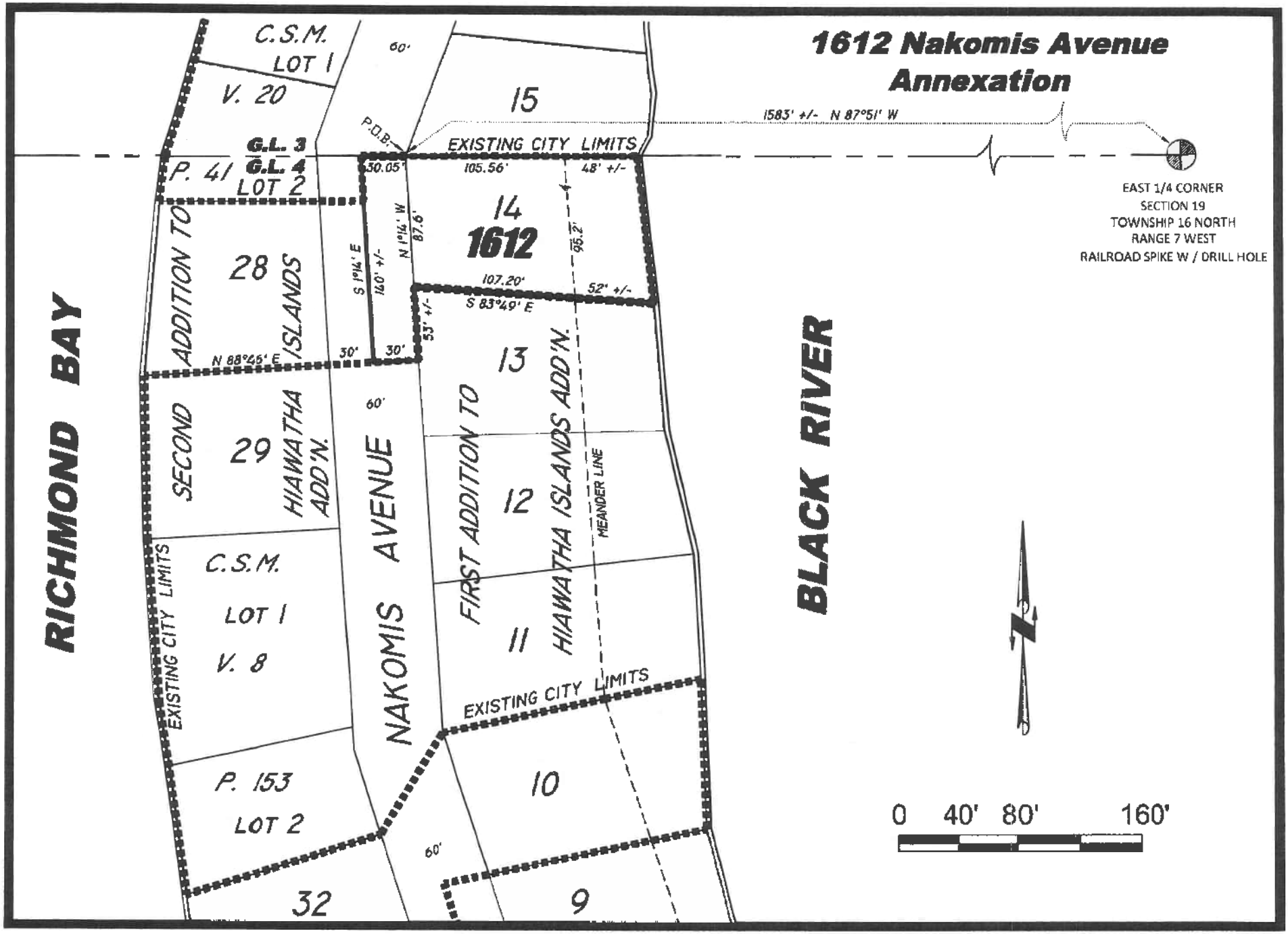
I, NIKKI ELSEN, City Clerk of the City of La Crosse, County of La Crosse, State of Wisconsin, do hereby certify that the population of the following described territory which was annexed from the Town of Campbell, La Crosse County, and was annexed to the City of La Crosse, La Crosse County, pursuant to Wisconsin Statute, Sec. 66.0217(2), by an Ordinance adopted by the Common Council of the City of La Crosse, at a regular meeting held on October 10, 2024, is two (2) residents: Ordinance No. 5308 (1612 Nakomis Ave - Schmidt).

Lot 14 of the First Addition to Hiawatha Islands Addition and part of Government Lot 4 all in Section 19, Township 16 North, Range 7 West, La Crosse County, Wisconsin.

Commencing at the East corner of Section 19, Township 16 North, Range 7 West; thence N 87°51' W, 1,583' more or less along the North line of Government Lot 4 to the Northwest corner of Lot 14 of the First Addition to Hiawatha Islands Addition to the Town of Campbell, La Crosse County, WI; thence continuing N 87°51' W, 30.05' more or less to the centerline of the 60' wide right of way of Nakomis Avenue; thence S 1°14' E, 140' more or less along said right of way centerline to the intersection with the Easterly prolonged South line of Lot 28 of the Second Addition to Hiawatha Islands Addition; thence N 88°46' E, 30' along said South prolonged line of Lot 28 to the East right of way line of Nakomis Avenue; thence N 1°14' W, 53' more or less along said East right of way line to the Southwest corner of said Lot 14; thence S 83°49' E, 107.20' along the South line of Lot 14 to the meander line of the Black River; thence continuing S 83°49' E, 52' more or less to the West water's edge of the Black River; thence Northerly along the West water's edge of the Black River to its intersection with the North line of said Lot 14; thence N 87°51' W, 48' +/- along the North line of Lot 14 to the meander line of the Black River; thence continuing N 87°51' W, 105.56' along the North line of Lot 14 to the point of beginning. This parcel description contains 0.49 acres more or less.

Signed and officially sealed this 6th day of November, 2024.

Nikki Elsen, City Clerk


1612 Nakomis Avenue
Annexation
C.S.M.
LOT 1
V. 20
60'
15
P.O.B.
1583' +/- N 87°51' W
EXISTING CITY LIMITS
G.L. 3
G.L. 4
P. 41
LOT 2
30.05'
105.56'
48' +/-
14
1612
N 1°16' W
87.6'
95.2'
S 1°14' E
160' +/-
107.20'
52' +/-
S 83°49' E
53' +/-
28
ADDITION TO
ISLANDS
N 88°46' E
30'
30'
13
SECOND
29
HIAWATHA
ADD'N.
60'
FIRST ADDITION TO
12
HIAWATHA ISLANDS ADD'N.
MEANDER LINE
RICHMOND BAY
BLACK RIVER
NAKOMIS AVENUE
EXISTING CITY LIMITS
C.S.M.
LOT 1
V. 8
11
EXISTING CITY LIMITS
P. 153
LOT 2
10
60'
32
9
EAST 1/4 CORNER
SECTION 19
TOWNSHIP 16 NORTH
RANGE 7 WEST
RAILROAD SPIKE W / DRILL HOLE
0 40' 80' 160'

Annexation Description for 1612 Nakomis Avenue

Lot 14 of the First Addition to Hiawatha Islands Addition and part of Government Lot 4 all in Section 19, Township 16 North, Range 7 West, La Crosse County, Wisconsin.

Commencing at the East corner of Section 19, Township 16 North, Range 7 West;
thence N 87°51' W, 1,583' more or less along the North line of Government Lot 4 to the Northwest corner of Lot 14 of the First Addition to Hiawatha Islands Addition to the Town of Campbell, La Crosse County, WI;
thence continuing N 87°51' W, 30.05' more or less to the centerline of the 60' wide right of way of Nakomis Avenue;
thence S 1°14' E, 140' more or less along said right of way centerline to the intersection with the Easterly prolonged South line of Lot 28 of the Second Addition to Hiawatha Islands Addition;
thence N 88°46' E, 30' along said South prolonged line of Lot 28 to the East right of way line of Nakomis Avenue;
thence N 1°14' W, 53' more or less along said East right of way line to the Southwest corner of said Lot 14;
thence S 83°49' E, 107.20' along the South line of Lot 14 to the meander line of the Black River;
thence continuing S 83°49' E, 52' more or less to the West water's edge of the Black River;
thence Northerly along the West water's edge of the Black River to its intersection with the North line of said Lot 14;
thence N 87°51' W, 48' +/- along the North line of Lot 14 to the meander line of the Black River;
thence continuing N 87°51' W, 105.56' along the North line of Lot 14 to the point of beginning.
This parcel description contains 0.49 acres more or less.

Drafted by: jmc 8/30/2024

Checked by: kjc 9/12/2024

S:\ PROJECTS\2024 MISC\2024-025 1612 Nakomis Avenue Annexation\1612 Nakomis Annexation Legal Description.doc

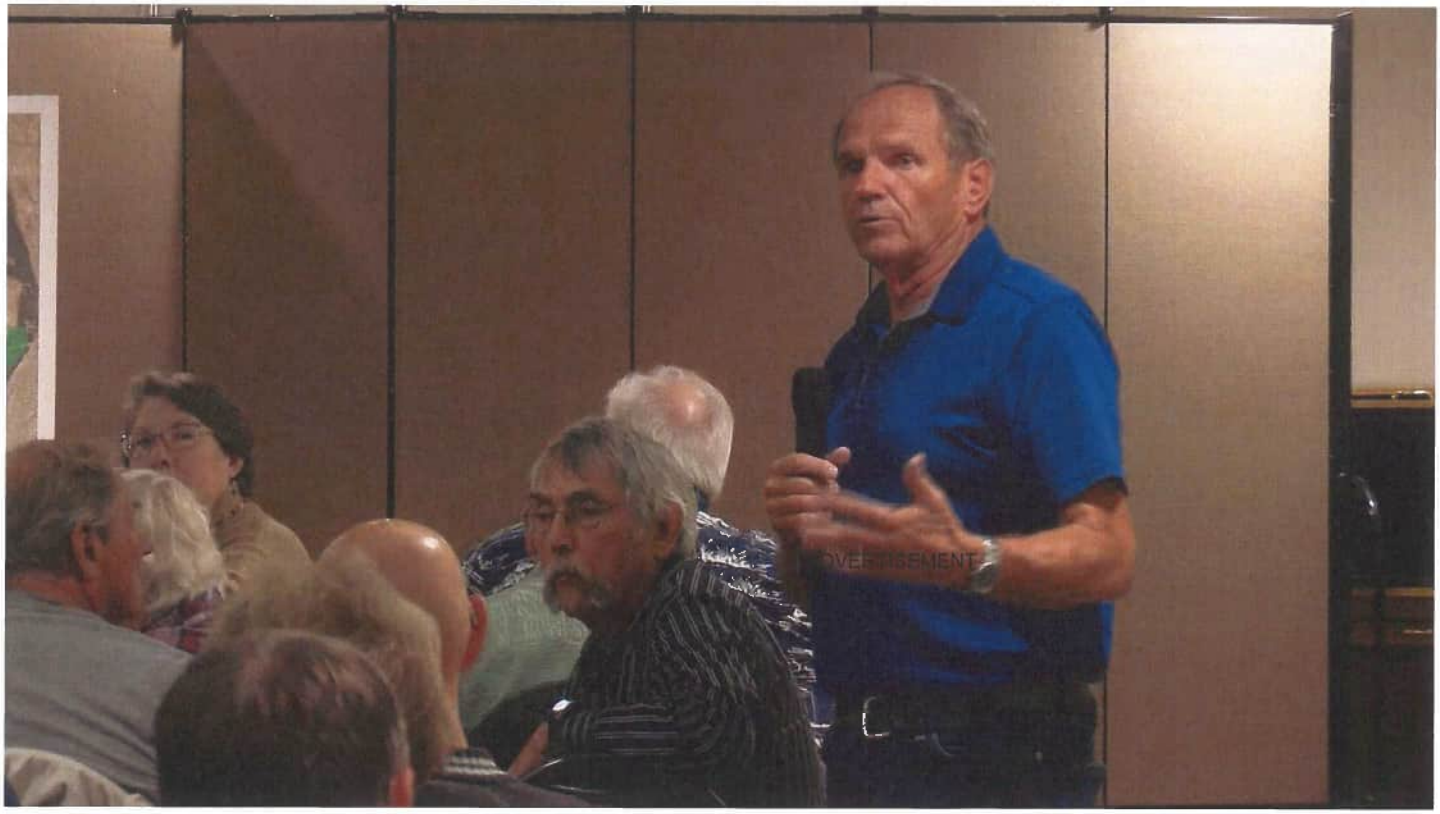
Exhibit 03

News Article on
Public Incorporation Meeting



After 20 years, the Town of Campbell has started the process of incorporation.

TOWN OF CAMPBELL, Wis. (WXOW) - After 20 years, the Town of Campbell has started the process of incorporation.





Residents of Campbell gathered Wednesday night at the Olivet Church hall to discuss the possibility of incorporating their town, with neighbors actively participating in the conversation. concerns ranging from the impact on property taxes and drinking water to the potential for annexation were all on the table.

Board members were on hand to answer questions about the transition

Despite the issues, many, feeling positive about the potential benefits that incorporation could bring to their community.

"Being a village gives us so much control over costs, what a corporation is going to look like, and what our streets and roads are going to look like. Those are real concerns people are going to have, says Lee Donahue.

ADVERTISEMENT

The city has provided a few answers already.

TOP VIDEOS

4 La Crosse Police seeking information regarding Friday morning shooting

WATCH FULL VIDEO

Powered by minute.ly

What incorporation means, **according to the township's website** is that it gives municipalities to attain the full municipal powers of a village or city.

It would also protect the current boundaries of the township. It also prevents annexations and maintain the entire physical area within its boundaries.

More than 20 years ago, Campbell and the City of La Crosse fought several legal battles to keep the larger municipality from annexing large parts of the township.

They reached an agreement in 2004 with the city to prohibit Campbell from petitioning the state for incorporation until July 1, 2024.

The agreement ends on December 31, 2024, so the township started the process of incorporation already with the goal of having all the paperwork finished by the end of the year.

ADVERTISEMENT

According to the township, the process has several parts.

The first is publishing of the petition to incorporate. Campbell did that late last month on September 21.

Next, starting on October 2, they need to gather, within the next 30 days, up to 2,000 signatures of both landowners and qualified electors.

After that, there's a court hearing and ruling followed by a review and determination by the state Department of Administration.

Lastly, all eligible voters in the township could make the decision in a referendum if they could incorporate.

ADVERTISEMENT

Exhibit 04

Nakomis and Cherokee Avenue
Petition to
Remain Within the Town of Campbell

Re: Town of Campbell Incorporation into Village of French Island

Attached: 5 Sheets containing 80 signatures to the following statement

We, the undersigned, reside in the Town of Campbell on Nakomis and Cherokee avenues. From the beginning, our properties have been within the boundaries of the Town. We want to remain within the Town of Campbell when it becomes the Village of French Island through the incorporation process. We **do not** want to annex our properties into the City of La Crosse.

* * *

43 properties on Nakomis and Cherokee avenues are in the Town of Campbell.

I've talked with all but two of the owners. One has moved into a nursing home; don't know how to locate him. The other is new to the neighborhood but hasn't moved in yet; no current contact information for her either.

Margaret Larson

Collected by Margaret Larson, 1924 Nakomis Avenue, Town of Campbell

June 10, 2025

Re: Town of Campbell Incorporation into Village of French Island

We, the undersigned, reside in the Town of Campbell on Nakomis and Cherokee avenues. From the beginning, our properties have been within the boundaries of the Town. We want to remain within the Town of Campbell when it becomes the Village of French Island through the incorporation process. We **do not** want to annex our properties into the City of La Crosse.

Signatures	Printed Name	Residential Address *(No P.O. Box Addresses)* Street and Number	Municipality of Residence	Years at Residence	Date of Signing Mo/Day/Year
	DENNIS DORMAN	1344 NAKOMIS AVE	CAMPBELL	12	5/22/25
Ellie Dorman	Ellie Dorman	1344 Nakomis Ave	Campbell	12	5/22/25
	Jennifer Niebur	1343 Nakomis Ave	Campbell	8	5/22/25
	Spencer Niebur	1343 NAKOMIS AVE	CAMPBELL	6+2	5/22/2025
	Justin Pretasky	1942 N. Kanis Ave	Campbell	5	5/22/2025
Lindsey Pretasky	Lindsey Pretasky	1942 Nakomis Ave.	Campbell	5	5/22/2025
	Robert Trussoni	1931 NAKomis Ave	CAMPBELL	8	5/22/2025
	Terry Erickson	1925 Nakomis Ave	Campbell	48	5/22/2025
Susan Erickson	Susan Erickson	1925 Nakomis	Campbell	48	5/22/2025
Larry Rugotzke	Larry Rugotzke	1913 Nakomis	Campbell	52	5/22/2025
Sara Rugotzke	Sara Rugotzke	1913 Nakomis	Campbell	52	5/23/2025
Michelle Noelke	Michelle Noelke	1911 Nakomis	Campbell	11+2	5/23/2025
Beth Regan	Beth Regan	1903 Nakomis	Campbell	6 1/2	5/22/25
[illegible] Nichols	[illegible] Nichols	1916 Cherokee ave	Campbell	.5	5/22/25
	" Parents, now deceased, moved into " 1995		→	30	

Re: Town of Campbell Incorporation into Village of French Island

We, the undersigned, reside in the Town of Campbell on Nakomis and Cherokee avenues. From the beginning, our properties have been within the boundaries of the Town. We want to remain within the Town of Campbell when it becomes the Village of French Island through the incorporation process. We **do not** want to annex our properties into the City of La Crosse.

Signatures	Printed Name	Residential Address (No P.O. Box Addresses) Street and Number LACROSSE	Municipality of Residence	Years at Residence	Date of Signing Mo/Day/Year
PJ Green	PJ Green	1922 CHEROKEE AVE	Campbell	33	5/22/25
Michael H Abraham	MICHAEL H. ABRAHAM	1926 CHEROKEE AVE	Campbell	29	5/22/25
Jayne L Abraham	Jayne L Abraham	1926 Cherokee Ave	Campbell	29	5/22/25
Allen E Macha	Allen E Macha	1930 Cherokee Ave	Campbell	39	5/22/25
Betty A Macha	Betty A Macha	1930 Cherokee AVE	Campbell	39	5/22/25
John Dingmann	John Dingmann	1925 Cherokee Ave	Campbell	33	5/22/25
Diane Dingman	Diane Dingman	1925 Cherokee Ave	Campbell	33	5/22/25
[illegible]	Troy Atherton	1921 Cherokee Ave	Campbell	18	5/22/25
[illegible]	Stacie Atherton	1921 Cherokee Ave	Campbell	18	5/22/25
[illegible]	Clark Davis	1910 Nakomis Ave	Campbell	5	5/22/25
Renee Davis	Renee Davis	1910 Nakomis Ave	Campbell	5	5/22/25
[illegible]	KIRK SWANSON	1930 NAKOMIS AVE	CAMPBELL	17	5/22/25
[illegible]	LISA SWANSON	1930 NAKOMIS AVE	Campbell	17	5/22/25
[illegible]	John DeHaven Trus		Campbell	8	5/23/25
Heather Campbell	Heather Campbell	1823 N ms Ave	Campbell	9	5-23-25

Re: Town of Campbell Incorporation into Village of French Island

We, the undersigned, reside in the Town of Campbell on Nakomis and Cherokee avenues. From the beginning, our properties have been within the boundaries of the Town. We want to remain within the Town of Campbell when it becomes the Village of French Island through the incorporation process. We **do not** want to annex our properties into the City of La Crosse.

Signatures	Printed Name	Residential Address (No P.O. Box Addresses) Street and Number	Municipality of Residence	Years at Residence	Date of Signing Mo/Day/Year
Roger Roellich	ROGER ROELLICH	1357 NAKOMIS AV	CAMPBELL	22	5-23-25
Denise Roellich	Denise Roellich	"	"	"	"
Nancy L Skemp	Nancy L. Skemp	1807 Nakomis Ave	"	52	5-13-25
Nancy George Skemp	Nancy George Skemp	1807 Nakomis Ave	Campbell	52	5-23-25
Richard E Seib	RICHARD E. SEIB	1715 NAKOMIS AVE	CAMPBELL	53	5/23/25
Claire A Ristow-Seib	Claire A Ristow-Seib	1715 Nakomis Ave	Campbell	40	5/23/25
Jenny Nettles	Jenny Nettles	1811 Nakomis Ave	Campbell	30+	5/23/25
Susan K Samuelson	Susan K Samuelson	1811 Nakomis Ave	Campbell	53	5/23/25
Marilou Ramsett	Marilou Ramsett	1707 Nakomis	"	53	5/23/25
Ronald J Ramsett	RONALD RAMSETT	1707 NAKOMIS	"	53	5/23/25
Molly Huth	Molly Huth	1917 Nakomis Ave	Campbell	22	5/ /25
[illegible]	[illegible]	1917 Nakomis Ave	Campbell	22	/ /25
Mary Samuelson	Mary Samuelson	1811 Nakomis Ave	Campbell	3	
Christine C Wilkon	CHRISTINE A. WILKON	1811 NAKOMIS AVE	Campbell	32	5 2 5
Renee Dettmann	Renee D[illegible]n	1[illegible]2 Nakomis Ave	Campbell	27	2

Re: Town of Campbell Incorporation into Village of French Island

We, the undersigned, reside in the Town of Campbell on Nakomis and Cherokee avenues. From the beginning, our properties have been within the boundaries of the Town. We want to remain within the Town of Campbell when it becomes the Village of French Island through the incorporation process. We **do not** want to annex our properties into the City of La Crosse.

Signatures	Printed Name	Residential Address (No P.O. Box Addresses) Street and Number	Municipality of Residence	Years at Residence	Date of Signing Mo/Day/Year
	Michael Erickson	1524 Nakomis Ave	Campbell	22yrs	5/24/25
	Jaime Erickson	1524 Nakomis Ave	Campbell	22yrs	5/24/25
	THOMAS REGAN	1905 NAKOMIS	CAMPBELL	6 YRS	5/24/25
	LAURA OLSON-DANKO	1515 NAKOMIS	CAMPBELL	15 YRS	5/24/25
	MARK DAVIS	1515 Nakomis Ave	campbell	15yrs	5/24-25
	BEN G. OLSON	1515 Nakomis Ave	Campbell	15 yrs	5/24/25
	Gintas Mor	1836 Ave	Campbell	yrs	5-25-25
	LESLIE SHUMANN	1611 NAKOMIS AVE	Campbell	23	5-25-25
	EUGENE SCHUMANN	1611 NAKOMIS AVE	Camp	23	5-25-25
	Judy Rowley	1 o Nakomis Av	Campbell	30	1 1 2
	Leo J. Rowley	1900 Nakomis Ave	Campbell		5-25-25
	Julie Fernholz	1508 Nakomis Ave		25	/
	Lawrence Hamilton	1 N ve		25	/ /
	Scott A Campbell	1 3 Nakomis Ave		9	5-25-25
	JULIE A. K	N KOM A	Campbell	39	

Re: Town of Campbell Incorporation into Village of French Island

We, the undersigned, reside in the Town of Campbell on Nakomis and Cherokee avenues. From the beginning, our properties have been within the boundaries of the Town. We want to remain within the Town of Campbell when it becomes the Village of French Island through the incorporation process. We **do not** want to annex our properties into the City of La Crosse.

Signatures	Printed Name	Residential Address (No P.O. Box Addresses) Street and Number	Municipality of Residence	Years at Residence	Date of Signing Mo/Day/Year
Kathryn L. Swanson	Kathryn L. Swanson	1812 Nakomis	Campbell	50	5-24-25
Luke Sauerman	Luke Sauerman	1921 Nakomis Ave	Campbell	10	5-26-25
Taylor Sauerman	Taylor Sauerman	1921 Nakomis Ave	campbell	10	5/26/25
	GREGORY PRAIRIE	1929 CHEROKEE AVE	CAMPBELL	11	5/29/25
Linda Prairie	Linda Prairie	1929 Cherokee Ave	Campbell	11	5-28-25
	Ryan Manz	1905 Cherokee Ave	Campbell	10	5-29-25
Erica Manz	Erica Manz	1905 Cherokee Ave	Campbell	10	5/28/25
	Jami Mathison	1819 Nakomis Ave	Campbell	3	5/29/2
Ellen Ullsvik	Ellen Ullsvik	1934 Nakomis Ave	Campbell	6	5/29/25
Tim Larson	TIM LARSON	1924 NAKOMIS AVE	CAMPBELL	19	MAY 29, 2025
Margaret Larson	Margaret Larson	1924 Nakomis Ave	Campbell	19	5/29/25

Exhibit 05

Public Transportation/MTU Agreement
Between Town of Campbell
and
City of La Crosse

25-1053

2026 AGREEMENT BETWEEN THE CITY OF LA CROSSE AND THE TOWN OF CAMPBELL PERTAINING TO PUBLIC TRANSPORTATION

THIS AGREEMENT is made by and between the City of La Crosse, Wisconsin (City) acting through the La Crosse Municipal Transit Utility, hereinafter referred to as "MTU", the Town of Campbell, a Wisconsin body politic (Town).

WITNESSETH

WHEREAS, the Town of Campbell, and the City of La Crosse are willing to pay the local matching funds for transit service under this agreement, and

WHEREAS, City currently owns and operates a transit system, and

WHEREAS, the purpose of this agreement is to set forth the terms and conditions under which transit service is provided by the City of La Crosse, through the MTU, to the Town of Campbell.

NOW, THEREFORE, the parties hereto agree as follows:

1. The MTU shall provide route deviation bus service in conformance with this agreement to the Town. Routes, schedules, fare structure, and other policy issues will be as determined by the City of La Crosse and the MTU with input from the Town of Campbell.
2. The proposed route and area to be served by the MTU is shown on Exhibit, "A" which is incorporated herein by reference.
3. The MTU shall be responsible to complete, with the advice and assistance of the Town of Campbell, any forms for federal assistance, assistance from the State of Wisconsin, reports required by federal or state agencies, and all grant applications related to furnishing of bus service in the Town of Campbell.
4. The City and Town agree that each will pay a portion of the local share of the operating costs of providing bus service. The number of hours of service and the local share cost is as provided on attached Exhibit "B" which is incorporated herein by reference. The hours per community shall be calculated on an annual basis.
5. Any dollar amount over or under budget shall be distributed annually to each respective municipality based upon the cost per hour formula at the time the year end audit has been completed. If additional capital funding is made available after the budget has been approved and cost allocation has been determined, the funding must be approved by the MTU. The funding must then be approved by the governing bodies of La Crosse and Campbell, respectively, before the capital grant application may proceed.

6. The services to be rendered hereunder shall commence on January 1, 2026 and terminate December 31, 2026, unless the parties hereto agree on or before October 1, 2026 to provide service beyond such date.
7. Any local share payment required shall be made by the Town of Campbell to the MTU on a quarterly basis. Such quarterly payments will be made on the 31st day of March, the 30th day of June, the 30th day of September, and the 31st day of December.
8. Except for approved eligible administrative and personnel costs, no member, officer, or employee of the City, or their designees, or agents, no consultant, no member of the governing bodies of said Cities and the MTU, and no other public official of said governing bodies, who exercise or who has exercised any functions or responsibilities with respect to the project during his/her tenure, or who is in the position to participate in a decision-making process or gain inside information with regard to the project, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, who are to perform in connection with this agreement or in any activity or benefit therefrom, which is part of this agreement at any time during such person's tenure or for one year thereafter.
9. Equal Employment Opportunity: In connection with the execution of this contract, the City, and Town shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, or nation of origin. The MTU shall take affirmative action to insure that applicants are employed and that employees are treated during their employment, without regard to their race, color, sex, or nation of origin. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or advertising; layoff, or termination; rates of pay, or other forms of compensation; and the selection for training.
10. Audit and Inspection of Records: MTU and Town shall permit the authorized representatives of the City of La Crosse, the U.S. Department of Transportation; and the Comptroller General of the United States to inspect and audit all data and records of the MTU relating to this contract until the expiration of three (3) years after the final payment under this contract.
11. Disadvantaged Business Enterprise: In connection with the performance of this contract, the Town of Campbell will cooperate with the City of La Crosse in meeting its commitments and goals with regard to maximum utilization of disadvantaged business enterprises and will use its best efforts to insure that disadvantaged business enterprises shall have maximum practicable opportunity to compete for sub-contract work under the contract.
12. This agreement is for a term from January 1, 2026 through December 31, 2026, and shall not be extended unless all the parties mutually agree to same.

IN WITNESS WHEREOF, this agreement has been duly executed this _____ day of _____ 2025.

WITNESS:

Michelle Stahl

Michelle Stahl, Clerk Treasurer

TOWN OF CAMPBELL BY:

Dan Kapanke

Dan Kapanke, Chairman

WITNESSES:

Emma Fuhrman

Sondra Craig

CITY OF LA CROSSE
MUNICIPAL TRANSIT UTILITY

Shaundel Washington-Spivey, Mayor

Nikki Elsen, City Clerk

Attachments

(1) Exhibit A
(2) Exhibit B

EXHIBIT A

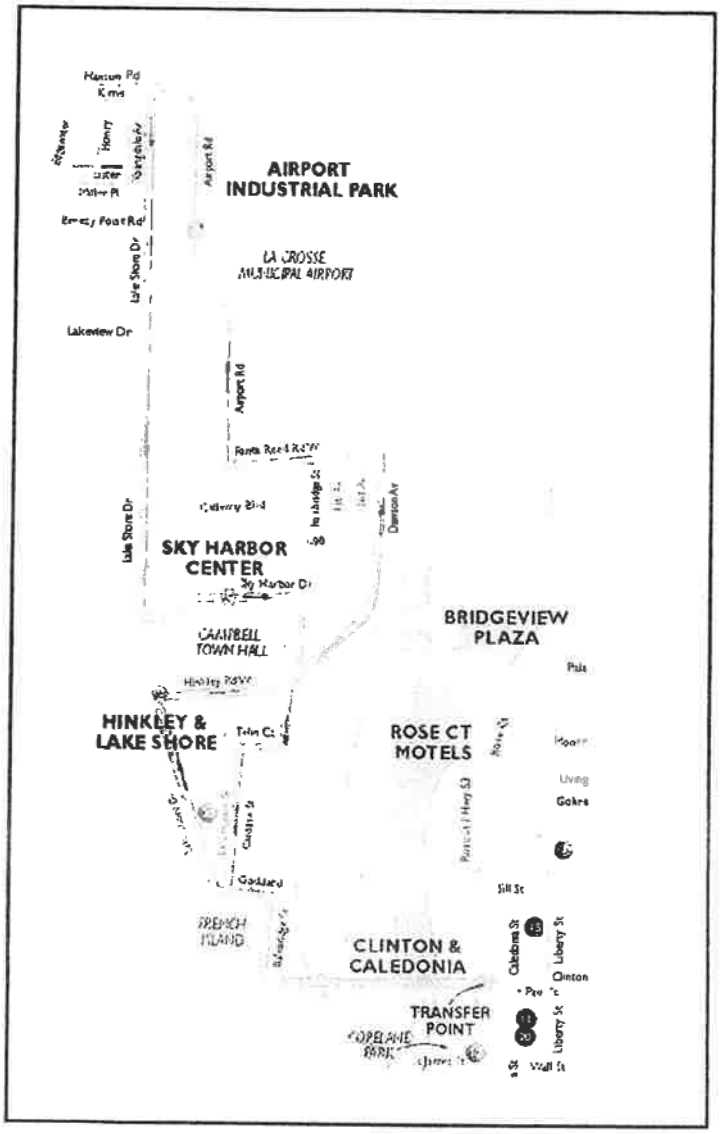

AIRPORT
INDUSTRIAL PARK
LA CROSSE
MULTI-MODAL AIRPORT
SKY HARBOR
CENTER
BRIDGEVIEW
PLAZA
CAMPBELL
TOWN HALL
HINKLEY &
LAKE SHORE
ROSE CT
MOTELS
FRENCH
ISLAND
CLINTON &
CALEDONIA
TRANSFER
POINT
Lakeview Dr
Lake Shore Dr
Airport Rd
Sky Harbor Dr
Hinkley Rd
Gothard
Sill St
Clinton
Pete
Gokey
Living
Hoover
Paula

EXHIBIT B - COST SHARING BUDGET

2026 MTU SERVICE TO THE TOWN OF CAMPBELL, AIRPORT & INDUSTRIAL PARKS

JANUARY 1, 2026 - DECEMBER 31, 2026

SERVICE HOURS, MONDAY - FRIDAY - 6:00 AM - 6:00 PM
ROUTE DEVIATION BUS SERVICE TO THE TOWN OF CAMPBELL
ROUTE INCLUDES SERVICE TO LA CROSSE AIRPORT, AIRPORT INDUSTRIAL PARK, & INTERSTATE INDUSTRIAL PARK

CALCULATION OF COST PER HOUR

	2026
FIXED ROUTE COST	$7,054,797
CAPITAL COST	$307,600
TOTAL COST	$7,362,397
TOTAL SYSTEM HOURS	67,646
COST PER HOUR	$108.84

	YEAR 2026 Jan - Dec
TOTAL # OF ROUTE 7 & 8 HOURS	3,386
TOTAL COST FOR ROUTES 7 & 8	$368,513
FAREBOX REVENUE Estimated System Average	$75,914
DEFICIT	$292,599
Estimated WisDOT & Federal Transit Share 55.91% Updated 7/30/2025	$206,035
CAMPBELL SHARE	**$43,282** *
LA CROSSE SHARE	$43,282

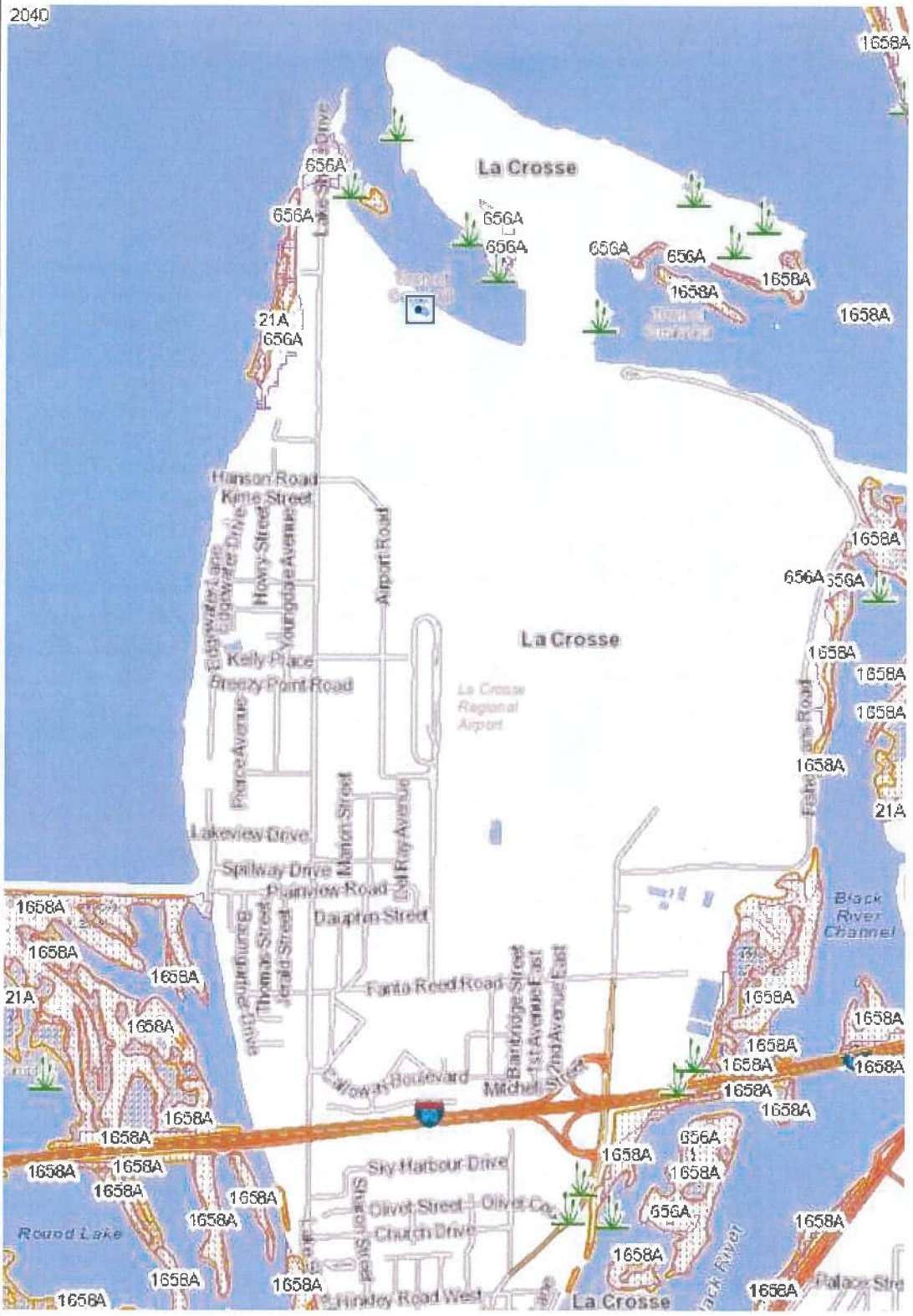
**This amount was calculated using the estimated MTU Budget on 7/30/2025.*

Due to the impact of COVID-19 on our partnering Communities the City of La Crosse MTU would like to propose a 2.5% increase in the cost for this contracted service from the 2025 rates (which had been frozen since 2020) for 2026 to help ease the burden to your Community.	***$36,743***

Exhibit 06

WI DNR Map of North and South Campbell Wetlands

Campbell Wetland Map - North





Legend

- Wetland Indicators
- Lake Class Areas
- Riverine/ditch Class Areas
- Wetland Class Areas
- Wetland Class Points
  - Dammed pond
  - Excavated pond
  - Filled/drained wetland
  - Wetland too small to delineate
  - Filled excavated pond
- Filled Points
- Wetland Class Areas
- Filled Areas
- Lake Class Areas
- Riverine/ditch Class Areas
- Wetland Class Areas
- Wetland Class Points
  - Dammed pond
  - Excavated pond
  - Filled/drained wetland
  - Wetland too small to delineate
  - Filled excavated pond
- Filled Points
- Wetland Class Areas
- Filled Areas
- Wetland Identifications and Confirmations
- NRCS Wetspots
- Municipality
- State Boundaries
- County Boundaries
- Major Roads
  - Interstate Highway
  - State Highway
  - US Highway
- County and Local Roads
  - County HWY
  - Local Road

0.8 0 0.38 0.8 Miles

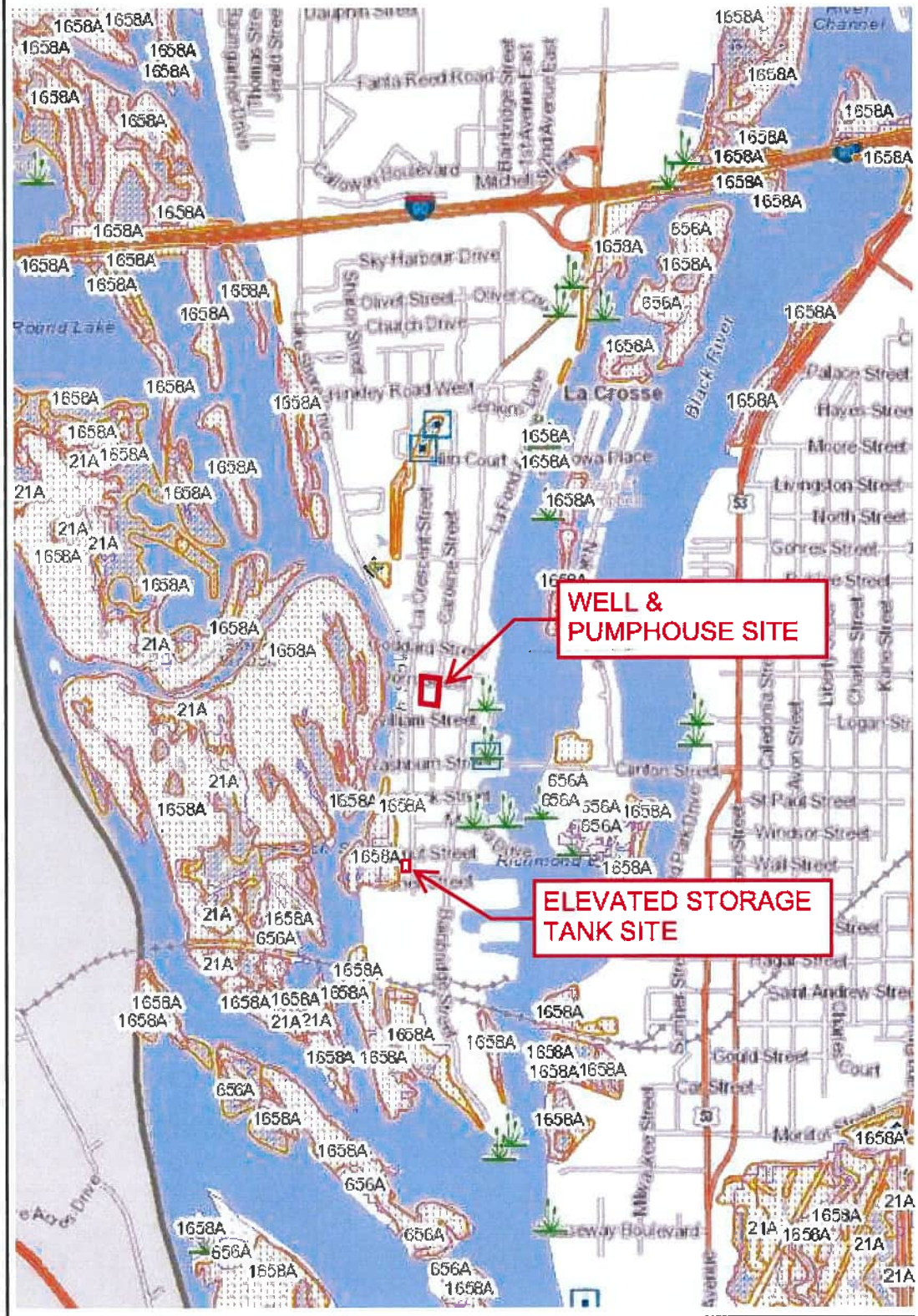
1: 23,760

NAD_1983_HARN_Wisconsin_TM

DISCLAIMER: The information shown on these maps has been obtained from various sources, and are of varying age, reliability and resolution. These maps are not intended to be used for navigation, nor are these maps an authoritative source of information about legal land ownership or public access. No warranty, expressed or implied, is made regarding accuracy, applicability for a particular use, completeness, or legality of the information depicted on this map. For more information, see the DNR Legal Notices web page: http://dnr.wi.gov/legal/

Notes

Campbell Wetland Map - South





Legend

- Wetland Indicators
- Lake Class Areas
- Riverine/ditch Class Areas
- Wetland Class Areas
- Wetland Class Points
  - Dammed pond
  - Excavated pond
  - Filled/drained wetland
  - Wetland too small to delineate
  - Filled excavated pond
- Filled Points
- Wetland Class Areas
- Filled Areas
- Lake Class Areas
- Riverine/ditch Class Areas
- Wetland Class Areas
- Wetland Class Points
  - Dammed pond
  - Excavated pond
  - Filled/drained wetland
  - Wetland too small to delineate
  - Filled excavated pond
- Filled Points
- Wetland Class Areas
- Filled Areas
- Wetland Identifications and Confirmations
- NRCS Wetspots
- Municipality
- State Boundaries
- County Boundaries
- Major Roads
  - Interstate Highway
  - State Highway
  - US Highway
- County and Local Roads
  - County HWY
  - Local Road

0.8 0 0.38 0.8 Miles

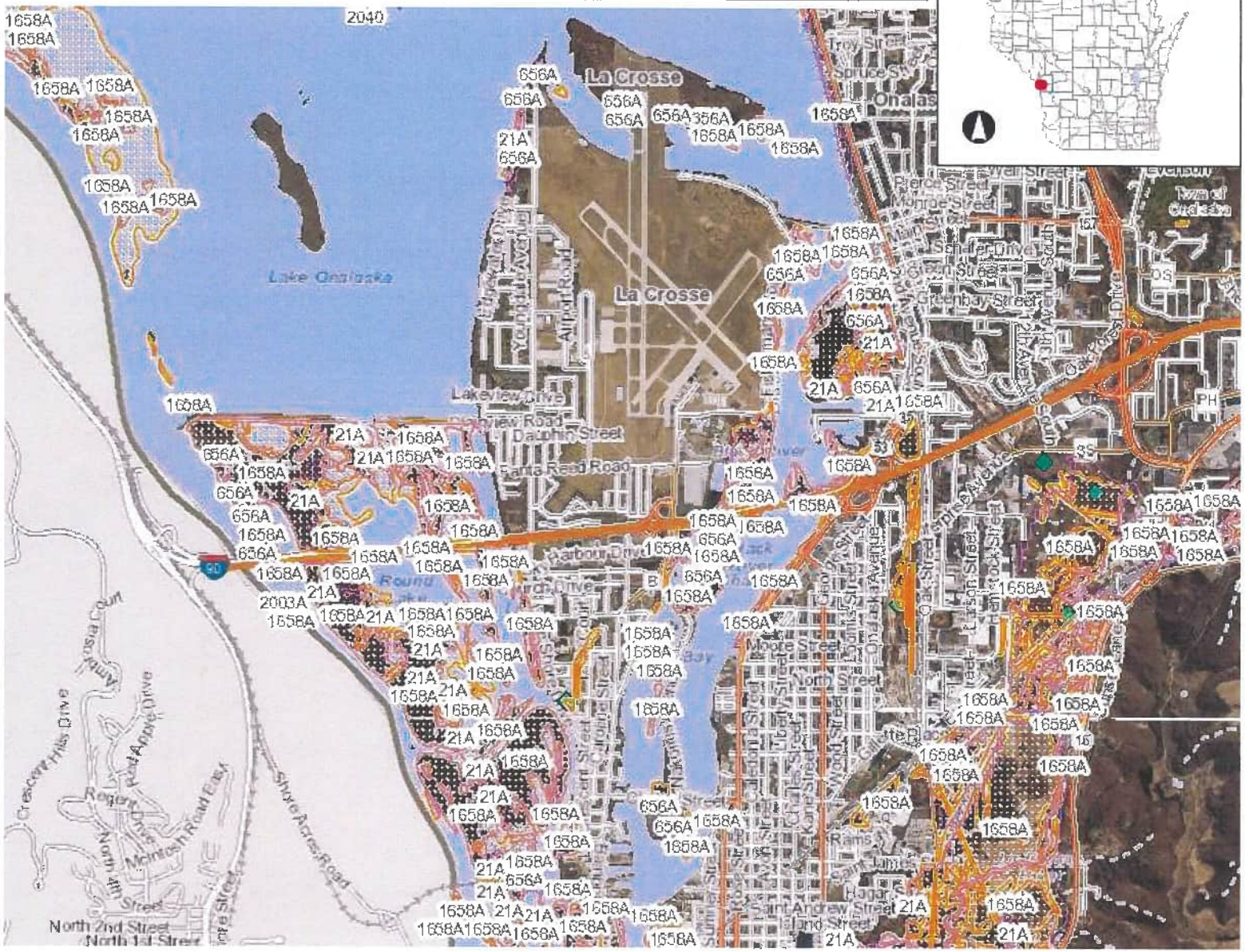
1: 23,760

NAD_1983_HARN_Wisconsin_TM

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Notes

Wetland and Wetland Soils Indicator





Legend

- Wetland Indicators
- Lake Class Areas
- Riverine/ditch Class Areas
- Wetland Class Areas
- Wetland Class Areas
- Filled Areas
- Lake Class Areas
- Riverine/ditch Class Areas
- Wetland Class Areas
- Wetland Class Points
  - Dammed pond
  - Excavated pond
  - Filled/drained wetland
  - Wetland too small to delineate
  - Filled excavated pond
- Filled Points
- Wetland Class Areas
- Filled Areas
- Wetland Identifications and Confirmations
- NRCS Wetspots
- Municipality
- State Boundaries
- County Boundaries
- Major Roads
  - Interstate Highway
  - State Highway
  - US Highway
- County and Local Roads
  - County HWY
  - Local Road
- Railroads
- Tribal Lands
- Rivers and Streams
- Intermittent Streams

Notes

1.5 0 0.75 1.5 Miles

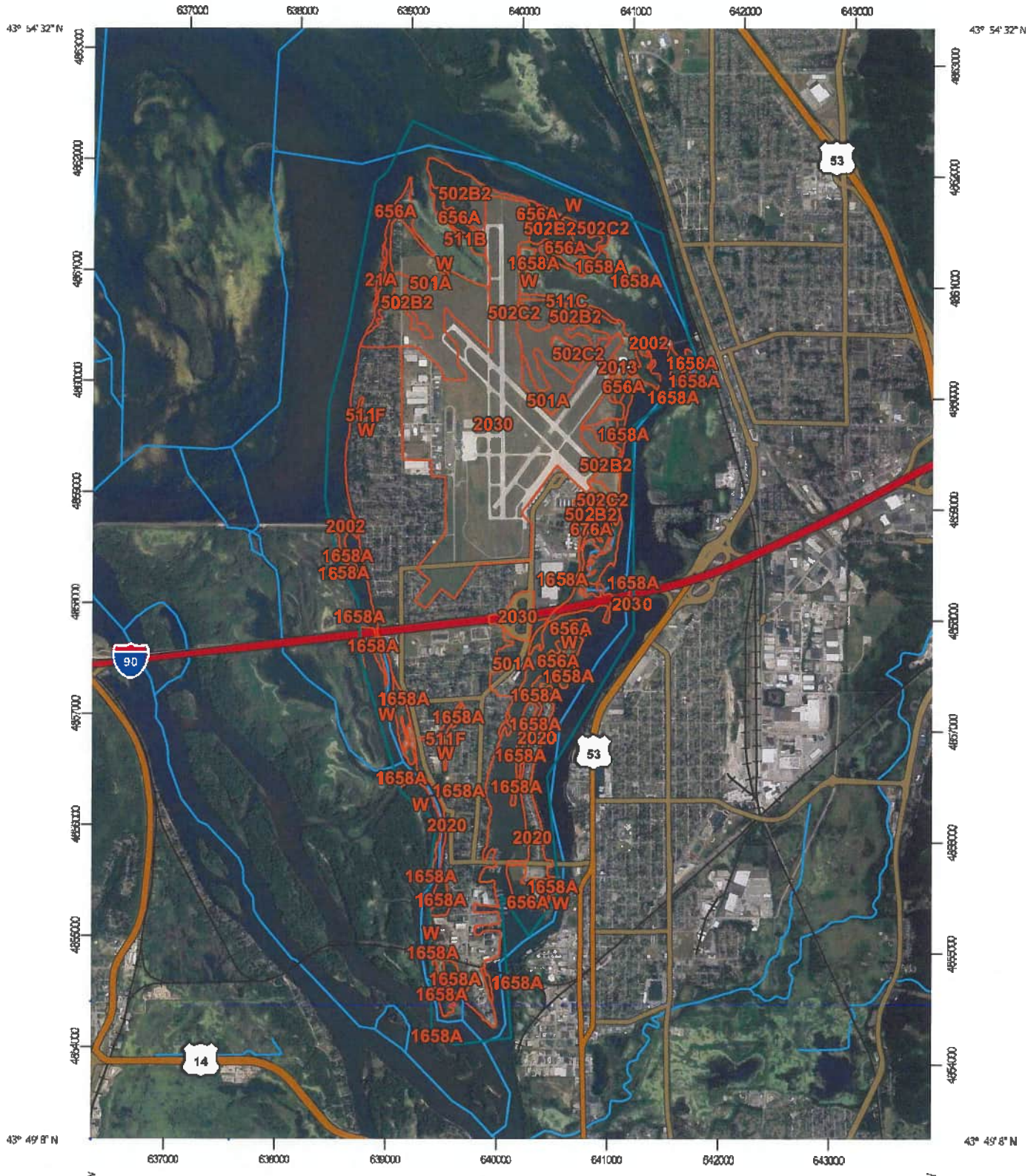
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1: 47,520

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Exhibit 07

Soils Map and Legend



Map Scale: 1:48,700 if printed on A portrait (8.5" x 11") sheet.

N

Meters
0 500 1000 2000 3000

Feet
0 2000 4000 8000 12000

Map projection: Web Mercator Corner coordinates: WGS84 Edge tics: UTM Zone 15N WGS84

MAP LEGEND

Area of Interest (AOI)
- Area of Interest (AOI)

Soils
- Soil Map Unit Polygons
- Soil Map Unit Lines
- Soil Map Unit Points

Special Point Features
- Blowout
- Borrow Pit
- Clay Spot
- Closed Depression
- Gravel Pit
- Gravelly Spot
- Landfill
- Lava Flow
- Marsh or swamp
- Mine or Quarry
- Miscellaneous Water
- Perennial Water
- Rock Outcrop
- Saline Spot
- Sandy Spot
- Severely Eroded Spot
- Sinkhole
- Slide or Slip
- Sodic Spot
- Spoil Area
- Stony Spot
- Very Stony Spot
- Wet Spot
- Other
- Special Line Features

Water Features
- Streams and Canals

Transportation
- Rails
- Interstate Highways
- US Routes
- Major Roads
- Local Roads

Background
- Aerial Photography

MAP INFORMATION

The soil surveys that comprise your AOI were mapped at 1:12,000.

Please rely on the bar scale on each map sheet for map measurements.

Source of Map: Natural Resources Conservation Service
Web Soil Survey URL:
Coordinate System: Web Mercator (EPSG:3857)

Maps from the Web Soil Survey are based on the Web Mercator projection, which preserves direction and shape but distorts distance and area. A projection that preserves area, such as the Albers equal-area conic projection, should be used if more accurate calculations of distance or area are required.

This product is generated from the USDA-NRCS certified data as of the version date(s) listed below.

Soil Survey Area: La Crosse County, Wisconsin
Survey Area Data: Version 22, Sep 8, 2023

Soil map units are labeled (as space allows) for map scales 1:50,000 or larger.

Date(s) aerial images were photographed: Jul 31, 2020—Sep 2, 2020

The orthophoto or other base map on which the soil lines were compiled and digitized probably differs from the background imagery displayed on these maps. As a result, some minor shifting of map unit boundaries may be evident.

Map Unit Legend

Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
21A	Palms muck, 0 to 1 percent slopes, frequently flooded	4.8	0.1%
501A	Finchford loamy sand, 0 to 3 percent slopes	248.6	6.2%
502B2	Chelsea fine sand, 2 to 6 percent slopes, moderately eroded	233.3	5.8%
502C2	Chelsea fine sand, 6 to 15 percent slopes, moderately eroded	84.3	2.1%
511B	Plainfield loamy sand, river valley, 1 to 6 percent slopes	5.8	0.1%
511C	Plainfield sand, river valley, 6 to 15 percent slopes	9.6	0.2%
511F	Plainfield sand, river valley, 15 to 60 percent slopes	10.4	0.3%
656A	Scotah loamy fine sand, 0 to 3 percent slopes, occasionally flooded	99.9	2.5%
676A	Kickapoo fine sandy loam, 0 to 3 percent slopes, occasionally flooded	2.8	0.1%
1658A	Algansee-Kalmarville complex, river valleys, 0 to 3 percent slopes, frequently flooded	217.5	5.4%
2002	Udorthents, earthen dams	9.1	0.2%
2013	Pits, gravel	3.3	0.1%
2020	Urban land, valley trains	1,126.2	27.9%
2030	Udorthents and Udipsamments, cut or fill	754.1	18.7%
W	Water	1,228.8	30.4%
Totals for Area of Interest		**4,038.4**	**100.0%**

Exhibit 08

News Article on Flag Retirement Ceremony Commemorating 9/11

MENTAL HEALTH CRISIS | Find Resources Here

DOWNLOAD NOW: | WXOW Weather and News Apps

https://www.wxow.com/news/american-flag-retirement-ceremony-commemorates-9-11-anniversary/article_1b8687f2-5102-11ee-bb31-971c3c754415.html

American Flag Retirement Ceremony commemorates 9/11 anniversary

Tate Weise
Sep 11, 2023



On the 22nd anniversary of the September 11, 2001 terrorist attacks, residents of the La Crosse area gathered at Plainview Park to participate in an American flag retirement ceremony

LA CROSSE, Wisc. (WXOW) - On the 22nd anniversary of the September 11, 2001 terrorist attacks, residents of the La Crosse area gathered at Plainview Park to participate in an American flag retirement ceremony.



The event began with the display of the colors, followed by a speech which recognized the nearly 3000 lives lost that day.

Old, tattered American flags, some pre-dating 9/11, were respectfully collected from community members by local scout troops prior to the event and were prepared for retirement in a ceremonial fire.

The burning of the flags is a time-honored tradition in flag retirement ceremonies. It symbolizes the flag's transformation into a new form, representing the continuation of its spirit.

The ceremony came to a close with a rendition of "Taps".

Exhibit 09

Original 2017 Town Zoning Code

TOWN OF CAMPBELL
ZONING CODE
STATUTORY AUTHORIZATION,
INTERPRETATION AND PURPOSE, DISTRICT AND DEFINITIONS

17.01 Statutory Authorization
17.02 Interpretation and Purposes
17.03 Zoning Districts
17.04 Definitions
GENERAL PROVISIONS
17.10 General Provisions
17.11 Nonconforming Uses
17.12 Height and Area Exceptions
17.13 New Plats Approved are Residential
17.14 Regulation of Outdoor Advertising
17.15 Junk or Salvage Yard
17.16 Regulating Abandoned Vehicles
DISTRICTS
17.30 Residential District A
17.31 Residential District B
17.32 Residential District C
17.33 Rural Residential District
17.34 Conditional Use Provisions
17.35 General Agricultural District
17.36 Commercial District
17.37 Light Industrial District
17.38 Industrial District
17.39 Manufactured Home Community
17.40 Community Based Residential Facilities
17.41 Public Facilities and Institutional District
BOATHOUSES AND HOUSEBOATS
17.50 Boathouses and Houseboats
HIGHWAY SETBACKS
17.63 Structures Prohibited Within Setback Lines
17.64 Structures Permitted Within Setback Lines
17.65 Setback Distances
SIGN REGULATION
17.70 Sign Ordinance
ADMINISTRATION AND ENFORCEMENT
17.80 Board of Adjustment
17.81 Powers
17.82 Enforcement
17.83 Violations and Penalties
17.84 Conflicting Ordinances
17.85 Validity
17.86 Amendments
17.87 Zoning Department Fees

ZONING CODE 17.01
TOWN OF CAMPBELL
STATUTORY AUTHORIZATION, INTERPRETATION AND PURPOSE, DISTRICT AND DEFINITIONS

17.01 STATUTORY AUTHORIZATION. A chapter to promote the public health, safety and general welfare, pursuant to the provisions of ss. 59.69, 59.694, 60.61, 60.62, and 61.35 Wis. Stats., and for such purpose to divide the Town of Campbell, Wisconsin, into districts of such number, shape and area as are deemed best suited to carry out the purposes: to provide a method for its administration and enforcement and to provide penalties for its violation.

17.02 INTERPRETATION AND PURPOSES.

(1) The provisions of this chapter shall be held to be minimum requirements adopted to promote the public health, safety and general welfare of the Town.

(2) It is not intended by this chapter to repeal, abrogate, annul, impair or interfere with any existing easement, covenant of agreement between parties or with any rules, regulations or permits previously adopted or issued pursuant to laws; provided, however, that where this chapter imposes a greater restriction upon the use of buildings or premises, or upon the height of a building, or requires larger open spaces than are required by other rules, regulations, or permits or by easements, covenants or agreements, the provisions of this chapter shall govern.

(3) This ordinance and any decisions related thereto are intended to be consistent with the Town's Comprehensive Plan per Wis. Stats. 66.1001.

17.03 DISTRICTS.

(1) For the purpose of this chapter, the Town is hereby divided into 10 districts, as follows:

(a) Residential District A
(b) Residential District B
(c) Residential District C
(d) Rural Residential District
(e) General Agricultural District.
(f) Commercial District
(g) Light Industrial District
(h) Industrial District
(i) Manufactured Home Community
(j) Public Facilities and Institutional District

(2) The boundaries of the aforesaid districts are hereby established as shown on the map entitled, Town of Campbell Zoning Map, La Crosse County, Wisconsin, which map is made a part of this chapter by reference. All notations and references shown on the Zoning Map are as

much a part of this chapter as though specifically described herein. This map is intended to be updated as needed to show amendments to zoning district boundaries.

(a) The zoning district boundaries will be located on ownership parcel lines, shorelines, town boundary lines, highway, roads, streets, alleys, railroads, or section, quarter section or quarter-quarter section lines, unless otherwise shown. Where the designation on the Zoning Map indicates that the various districts are approximately bounded by parcel lines, shorelines, highway, road, street or alley lines, railroads, or section, quarter section or quarter-quarter section lines, such lines shall be construed to be the zoning district boundary lines.

(b) Where the zoning district boundaries are not otherwise indicated and where the property has been or may hereafter be divided into blocks and lots, the zoning district boundaries shall be construed to be lots, and where the designations of the Zoning Map are approximately bounded by lot lines, such lot line shall be construed to be determined by use of the scale shown on such map, or by professional survey information where such information exist.

17.04 DEFINITIONS. For the purpose of this chapter, words used in the present tense include the future; the singular number includes the plural number, and the plural number includes the singular number; the word "building" includes the word "structure"; the word "shall" is mandatory and not directory. Any words not defined as follows shall be construed as defined in the State and County Building Codes:

(1) ACCESSORY BUILDING. A building or portion of a building subordinate to the main building and used for a purpose customarily incidental to the permitted use of the main building or the use of building, or is substantially attached thereto, the side yard and rear yard requirements of the main building shall be applied to the accessory building.

(1a) ACCESS EASEMENT. A recorded interest in property evidencing a private right of access to real property, defined by a legal description, providing for sufficient all weather vehicular access to adequately protect public welfare and safety.

(2) ALLEY. A street or thoroughfare less than 21' wide and affording only secondary access to abutting property.

(3) ANIMAL UNIT. Animal unit is defined as one cow, steer or horse, 4 swine, 10 sheep or 100 chickens or other poultry. Means a unit of measure used to determine the total number of single animal types or combination of animal types, as specified in Chapter NR 243 of the Wisconsin Administrative Code which deals with Animal Waste Management, animal types and equivalency factors.

(4) BARBER SHOP OR BEAUTY PARLOR. Subject to approval of the Town Board. When established in a residential district, a barber shop or beauty parlor shall be incidental to the residential occupation; not more than 25% of the floor area of only one story of a dwelling unit shall be occupied by such office, and only 2 barber chairs in a barber shop and 2 operators in a beauty parlor shall be permitted and only one unlighted name plate, not exceeding 1 sq. ft. in area containing the name and business of the occupant of the premises, shall be exhibited.

(5) BASEMENT. A story partly underground which, if occupied for living purposes, shall be counted as a story for purposes of height measurement.

(6) BOARDING HOUSE. A building other than a hotel where meals or lodging are furnished for compensation for 3 or more persons not members of a family.

(7) APARTMENT HOUSE. See DWELLING, MULTIPLE.

(8) BUILDING. Any structure used, designed or intended for the protection, shelter, enclosure or support of persons, animals or property. When a building is divided into separate parts by unpierced walls extending from the ground up, each part shall be deemed a separate building.

(9) BUILDING, HEIGHT OF. The vertical distance from the average curb level in front of the lot or the finished grade at the building line, whichever is higher, to the highest point of the coping of a flat roof, to the deck line of a mansard roof, or to the average height gable or gambrol, hip or pitch roof.

(10) COMMUNITY BASED RESIDENTIAL FACILITY. A licensed facility as defined in ss. 46.03(22), Wis. Stats. (Cr. #6-86)

(11) DWELLING, ONE FAMILY. A detached building designed for or occupied exclusively by one family.

(12) DWELLING, TWO FAMILY. A detached or semi-detached building designed for and occupied exclusively by 2 families.

(13) DWELLING, MULTIPLE. A building, or portion thereof, designed for and occupied by more than 2 families, including tenement houses, row houses, apartment houses and apartment hotels.

(14) FAMILY. The body of persons who live together in one dwelling unit as a single housekeeping entity.

(15) FRONTAGE. All the property abutting on one side of a road or street between 2 intersecting roads, streets or railroads; or all of the property abutting on one side of a road or street

between an intersecting road or street and the dead end of a road or street. Frontage also includes parcels of land abutting a street where there is no intersecting street in either direction from the subject parcel.

(16) GARAGE, PRIVATE. An accessory building, space or attached garage for the storage of not more than 3 motor driven vehicles. Except for motor homes, no vehicles in excess of 16,000 lbs. gross vehicle weight are permitted to be stored in a private garage.

(17) GARAGE, PUBLIC. Any building or premises, other than a private or storage garage, where motor driven vehicles are equipped, repaired, serviced, hired, sold or stored.

(18) GARAGE, STORAGE. Any building or premises for the storage only of motor driven vehicles, pursuant to previous arrangements and not to transients, and where no equipment, parts, fuel, grease or oil is sold and vehicles are not equipped, serviced, repaired, hired or sold. No commercial motor vehicle exceeding 2 ton capacity shall be stored in any storage garage.

(19) HOME OCCUPATION. A gainful occupation owned and conducted by the family residing in the home of the home occupation location; provided that such occupation does not consume more than twenty five percent of the total home floor space, and that no article is sold or offered for sale on the premises except such as is produced by such occupation, that no stock in trade is kept or sold, that no sign other than one unlighted name plate not more than 2 sq. ft. is installed and that no more than one other person not a member of the immediate family living on the premises is employed.

(20) HOTEL. A building in which lodging, with or without meals, is offered to transient guests for compensation and in which there are more than 5 sleeping rooms with no cooking facilities in any individual room or apartment.

(21) LODGING HOUSE. A building, other than a hotel, where lodging only is provided for compensation for not more than 3 persons not members of the family.

(22) LOT. A parcel of land having a width and depth sufficient to provide the space necessary for one main building or structure and its accessory building, of sufficient shape and size to meet the lot width, lot frontage, lot area, yard, parking area, and other open space provisions of this ordinance, and abutting on a public street, or an access easement approved by the applicable Town Board, except an easement which is intended to serve more than one lot must be approved by the Town Board, using the relevant standards established under s. 86.26, Wis. Stats, or any amendments thereto.

(23) LOT, CORNER. A lot abutting on 2 or more streets at their intersection provided that the interior angle of such intersection is less than 135 degrees. A corner lot has a front setback area back from each street bordering the lot.

(24) LOT, DEPTH OF. The mean horizontal distance between front and rear lot lines.

(25) LOT, INTERIOR. A lot other than a corner lot.

(26) LOT, THROUGH. An interior lot having frontage on two non-intersecting streets.

(27) LOT LINES. The lines bounding a lot as defined herein.

(28) MINERAL EXTRACTION. The commercial removal of non-metallic rock, slate, gravel, sand, topsoil or other natural materials from a site by excavating, stripping, leveling or any other such process.

(29) NONCONFORMING USE. A building or premises lawfully used or occupied at the time of the passage of this chapter or amendments thereof, which use or occupancy does not conform to the regulations of this chapter or any amendments thereto.

(30) PROFESSIONAL OFFICE. The office of a doctor, practitioner, dentist, minister, architect, landscape architect, professional engineer, lawyer, author, musician, insurance, accountant, bookkeeper, telemarketing, computer consulting and sales, or other recognized profession. When established in a residential district, a professional office shall be incidental to the residential occupation; not more than 25% of the floor area of only one story of a dwelling unit shall be occupied by such office, and only one unlighted name plate, not exceeding 2 sq. ft. in area, containing the name and profession of the occupant of the premises shall be exhibited.

(31) PUBLIC AIRPORT. Any airport which complies with the definition contained in ss. 114.013(3), (6) or (9), Wis. Stats., or any airport which serves or offers to serve common carriers engaged in air transport.

(32) ROADSIDE STAND. A structure not permanently fixed to the ground that is readily removable in its entirety, covered or uncovered, not wholly enclosed and used solely for the sale of farm products produced on the premises. No such roadside stand shall be more than 300 sq. ft. in ground area and there shall be not more than one roadside stand on any one premises.

(33) SETBACK LINES. Lines established within a lot or parcel at required distances from street rights-of-way lines, rear lot lines, and side lot lines, and from railroad rights-of-way lines, with the exception that front setbacks in the light and heavy industrial districts will be governed by ss. 17.65. The area between the afore mentioned lines and street or rail road rights-of-way lines are unbuildable setback areas within which buildings or structures are prohibited as specified in each zoning district. Setback lines are the minimum distances that buildings or structures must be located back from lot lines; and this minimum distance applies to that part of a building which may overhang the foundation except for porch and entry canopies, bow windows, cornice

structures, heating and cooling enclosures and similar auxiliary elements to a permitted use. A building or land use may be placed anywhere within a lot or parcel that is not subject to the setback areas described above which bound the perimeter of said lot or parcel. The unbuildable setback areas described in this ordinance are a part of areas that may be referred to as "yards".

(34) STABLE. Shall have the same meaning as "garage"; a draft animal being considered the equivalent of one self-propelled vehicle.

(35) STREET. All property dedicated or intended for public or private street purposes, or subject to public easements therefor, and 21 feet or more in width.

(36) STORY. That portion of a building included between the surface of a floor and the surface of the floor next above it or, if there be no floor above it, then the space between the floor and the ceiling next above it. A basement or cellar having 1/2 or more of its height above grade shall be deemed a story for the purposes of height regulation.

(37) STORY-HALF. The space under any roof except a flat roof which, if occupied for residential purposes, shall be counted as a full story.

(38) STREET-LINE. A dividing line between a lot, tract or parcel of land and an abutting public street. A street line is the same as the street right-of-way line for purposes of this ordinance.

(39) STRUCTURE. Anything constructed or erected, the use of which requires a permanent location on or in the ground or attached to something having a permanent location on or in the ground. Retention ponds, pools, lagoons and similar excavations which are principal uses or accessory uses are also structures. A flag pole is not a structure for purposes of this ordinance.

(40) STRUCTURAL ALTERATIONS. Any change in the supporting members of a building, or any substantial change in the roof structure or in the exterior walls.

(41) TEMPORARY STRUCTURE. A moveable structure not designed for human occupancy, nor for the protection of goods or chattels and not forming an enclosure.

(42) TOURIST CAMP. A tract of land, with or without buildings, or where temporary accommodations are provided for 2 or more automobile trailers or camping tents, open to the public free or for a fee.

(43) TRAILER. Includes trailer coach, house trailer, mobile home, automobile trailer, camp car or any self-propelled or non self-propelled vehicle constructed, reconstructed or added to, by means of accessories, in such a manner as will permit the use and occupancy thereof for human habitation, storage or conveyance of machinery, tools or equipment, whether resting on wheels, jacks or other foundation, and used or so constructed that is or may be mounted on wheels or

any similar transportation devices, and used as a conveyance on highways and streets, but not including those vehicles that are attached to an automobile or truck for the sole purpose of transporting goods or farm animals. Trailers shall not be considered buildings, dwellings or structures for the purposes of this chapter.

(44) VISION CLEARANCE. An unoccupied triangular space at the street corner of a corner lot, which is bounded by the street lines and a setback line connecting points specified by measurement from the corner of each street line. (46).

(45) YARD. An unbuildable open space on the same lot with a building or structure unoccupied and unobstructed from the ground upward, except for flag poles and as otherwise provided herein.

(46) ZONING OFFICIAL. The person the Town Board appoints or designates to administer and enforce the town zoning ordinance

GENERAL PROVISIONS

17.10 GENERAL PROVISIONS. Except as otherwise provided:

(1) The use and height of buildings hereafter erected, converted, enlarged or structurally altered, and the use of any land shall be in compliance with regulations established herein for the district in which such land or building is located. Any use not listed as a permitted use in a district is prohibited in that district and except as otherwise expressly provided, any use listed as a permitted use in any other district shall be construed as a prohibited use in any other district.

(2) No lot area shall be so reduced that the yards and open spaces shall be smaller than is required by this chapter, nor shall the density of population be increased in any manner, except in conformity with the area regulations hereby established for the district in which a building or premises is located. No part of a yard or other open space provided about any building for the purpose of complying with the provisions of this chapter shall be included as a part of a yard or other open space required for another building.

(3) Every building hereafter erected, converted, enlarged or structurally altered, shall be located on a lot and in no case shall there be more than one main building on one lot.

(4) Nothing herein contained shall require any change in the plans, construction, size or designated use of any building or part thereof for which a building permit has been issued before September 9, 1979, and the construction of which shall have been started within 6 mos. from the date of such permit; and, nothing herein contained shall prevent the completion of buildings whose foundations were laid prior to September 19, 1979, provided that the completed building shall remain within the area confines of the existing foundation.

(5) All buildings and structures hereafter erected, enlarged or structurally altered for commercial or industrial uses shall be provided with sufficient space for the loading or unloading of vehicles off the public street, road, highway or alley, so that such streets, roads, highways or alleys shall at all times be free and unobstructed to the passage of traffic.

(6) All theatres, arenas, auditoriums, churches or other places of public gathering hereafter erected shall provide an accessible parking space of sufficient size to accommodate at least one car for every 5 seats provided, including the seats in all separate parts or rooms of such uses.

(7) Any set back area or court abutting a district boundary line shall have a minimum width and depth in the less restricted district equal to the average of the required minimum setback widths and depths and courts in the 2 districts which abut the zoning district boundary line.

(8) When a housing project, consisting of a group of 2 or more buildings having more than 2 dwelling units each, is to be constructed on a site not subdivided into customary lots and streets, or where an existing lot and street layout makes it impractical to apply the requirements of this chapter to the individual building units, the Town Board may approve a development plan, provided it complies with the regulations of this chapter as applied to the whole plat.

(9) The placement of a trailer in any residential district is prohibited except for those that conform to the town's mobile home park ordinance and those permitted in a licensed campground. One trailer may be parked or stored in a garage or other accessory building or rear yard provided that no occupancy for human habitation is maintained or business conducted therein while such trailer is so parked or stored.

(10) The temporary placement of a trailer for occupancy in residential districts may be authorized subject to the approval of the Town Board for persons who are constructing a permanent dwelling on the same premises, or where a hardship exists, provided that the trailer is connected to an approved water supply and waste water disposal system. In no case shall a trailer be permitted to be temporarily occupied for more than 180 days unless an extension of time is applied for and granted by the Town Board in cases of extreme hardship.

(11) In any residential or agricultural district, the wheels or any similar transportation devices of any trailer shall not be removed or otherwise temporarily or permanently fixed to the ground or attached to something having a temporary or permanent location on the ground by any person in any manner and those permitted in a licensed campground.

(12) In any residential district or recorded residential subdivision plat, the storage of all motor driven vehicles, except motor homes with a gross weight in excess of 16,000 lbs., is prohibited. Semitrailers are also prohibited.

17.11 NONCONFORMING USES.

(1) The existing lawful use of a building, structure or premises at the time of the enactment of this chapter, or any amendment thereto, may be continued, although such use does not conform to the provisions of this chapter for the district in which it is located, but such non-conforming use shall not be extended.

(2) If no structural alterations are made, a non-conforming use of a building or structure maybe changed to another non-conforming use of the same or a more restricted classification. Whenever a nonconforming use has been changed to a more restricted non-conforming use, such use shall not thereafter be changed to a less restricted use.

(3) If a non-conforming use of a building, structure, or premises is discontinued for a period of 12 months, any future use of the building, structure or premises shall conform to the regulations for the district in which it is located.

(4) When a building containing a non-conforming use is damaged by fire, explosion, act of God or the public enemy to the extent of more than 50% of its current local assessed value, it shall not be restored except in conformity with the regulations of the district in which it is located. The total structural repairs or alterations in any non-conforming use shall not, during its life, exceed 50% of the local assessed value of the building at the time of its becoming a non-conforming use, unless permanently changed to a conforming use. The assessed value of a damaged non-conforming use shall be determined by the Town Board of Adjustment who may retain experts to assist in determining such value.

17.12 HEIGHT AND AREA EXCEPTIONS. The regulations contained herein relating to the height of buildings and structures and the size of yards and other open spaces shall be subject to the following exceptions:

(1) Churches, schools, hospitals, sanatoriums and other public and quasi-public buildings may be erected to a height not exceeding 60' nor 5 stories, provided the front, side and rear yards required in the district in which such building is to be located are each increased at least one foot for each foot of additional building height above the height limit otherwise established for the district in which such building is to be located.

(2) Chimneys, cooling towers, elevator bulkheads, fire towers, monuments, penthouses, stacks, silos, scenery lofts, tanks, water towers, ornamental towers, spires, or masts or aerials, are hereby excepted from the height regulations of this chapter and may be erected in accordance with state and federal regulations or ordinances of the Town. Windmills, wireless television or broadcasting towers, microwave radio relay structures, telephone, telegraph and power transmission poles and lines, and necessary appurtenances may be permitted above height

regulations only as conditional uses approved by the Town Board according to the provisions of this code.

(3) Where a lot abuts on 2 or more streets or alleys having different average established grades, the higher of such grades shall control only for a depth of 120' from the line of the higher average established grade.

(4) Buildings on through lots and extending from street to street may waive the requirements for a rear yard by furnishing on equivalent open space on the same lot in lieu of the required rear yard provided that the setback requirements on both streets are complied with.

(5) Where a lot has an area less than the minimum number of square feet per family required for the district in which it is located and was of record as such at the time of the passage of this chapter, such lot may be occupied by one family.

(6) Accessory buildings and structures which are not a part of the main building or structure shall comply with the requirements of the following table, which outline height restrictions and minimum setback dimensions to any lot line. These standards may not apply in certain situations where the lot is within a shoreland zoning district and where other provisions of this code and of county codes may be applicable.

LOT SIZE STANDARDS	0-7,500 S.F.	7,501-1 AC	1.01-3 AC	3.01-10 AC	10.01 AC AND UP
HEIGHT	17'	17'	17'	21'	40'
SIDE lot line setback	3'	3'	3'	5'	10'
REAR lot line setback	3'	3'	3'	5'	10'
FRONT lot line setback	See Highway Setbacks	See Highway Setbacks	See Highway Setbacks	See Highway Setbacks	See Highway Setbacks

(7) Total building area shall not exceed 25% of the lot area with a maximum of 1,200 square feet in area for a detached accessory building. There shall be a limit of one (1) detached accessory building per lot.

(8) Every part of a required setback area shall be open to the sky unobstructed, except for accessory buildings in a rear setback area, and the ordinary projections of sills, belt courses, cornices and ornamental features projecting not more than 12".

(9) Open or enclosed fire escapes and fire towers may project into a required setback area not more than 5' and into a required court not more than 3-1/2', provided it is so located as not to obstruct light and ventilation.

17.13 NEW RESIDENTIAL PLATS. All new residential plats, when finally approved, shall immediately be subject to the provisions regulating residential districts as contained in this chapter.

17.14 REGULATION OF OUTDOOR ADVERTISING. Section 84.30, Wis. Stats., and Ch. 19, Wis. Adm. Code, is adopted herewith and made an integral part of this chapter for regulating signs along and adjacent to any system of interstate, defense, federal primary or federal secondary highways. Any existing sign that has been erected prior to the enactment of this chapter shall be considered a conforming use.

17.15 JUNK OR SALVAGE YARD.

(1) For purposes of this chapter, any premises or building used for or in connection with the buying, selling, gathering and accumulation of, storing or shipping of, used appliances, iron, lumber, paper, rags, tires, demolition material, electronic waste, or other waste or salvage material commonly included within the terms of junk or salvage, or the accumulating or wrecking of automobiles, trucks, tractors, snowmobiles, boats or other motor vehicles, or parts thereof, or machinery, shall be construed a junk or salvage yard.

(2) Every junk or salvage yard shall be surrounded by a sturdy, opaque fence, not less than 6' in height and having no openings more than two inches in width except for necessary entrances and exits. All junk and salvage material shall be kept within such fence, but not piled against it. Such fence shall, at all times, be kept in a proper state of repair.

(3) Any person having any motor vehicle, truck or tractor, or trailer that is inoperable or unlicensed, including antique vehicles, shall be determined to be in the junk or salvage business if not confined within a building, except as follows:

(a) In commercial and industrial zoned districts, such vehicles may be stored in an open area but such storage of any vehicle shall not exceed 6 months.

(b) Vehicles that are eligible to be registered and licensed on a quarterly basis may be stored in an open area provided that such storage shall not exceed 9 months.

(4) The Town Board shall have the authority to regulate the necessary area or acreage needed for a junk or salvage yard.

(5) Any person engaged in the junk or salvage business shall have a suitable building for an office constructed in conformity with the local building requirements as well as the requirements of the Wisconsin Department of Industry, Labor and Human Relations even though such individual or organization does not come within the purview of the Wisconsin Department of Industry, Labor and Human Relations.

17.16 REGULATING ABANDONED VEHICLES.

(1) STATUTORY AUTHORIZATION. This chapter is adopted pursuant to the authorization contained in ss. 342.40, Wis. Stats.

(2) ABANDONED MOTOR VEHICLES PROHIBITED. No persons shall leave unattended any vehicle, trailer, semi-trailer, or mobile home on any public highway or private or public property for such time and under such circumstances as to cause the vehicle to reasonably appear to have been abandoned, within the Town of Campbell. An abandoned motor vehicle means a motor vehicle that is inoperable and over 8 years old and is left unattended on public property for more than 48 hours, or a motor vehicle that has remained on private property without the consent of the owner or person in control of the property for more than 48 hours. An abandoned vehicle as heretofore defined constitutes a public nuisance.

(3) AUTHORITY TO TAKE POSSESSION OF ABANDONED MOTOR VEHICLES. Any Sheriff's Deputy, County Traffic Patrolman, or town police officer who discovers any motor vehicle, trailer, semi-trailer or mobile home on any public highway or private or public property which has been abandoned shall cause the vehicle to be removed to a suitable place of impoundment. Upon removal of the vehicle, the officer shall notify the Sheriff of the abandonment of the vehicle and of the location of the impounded vehicle.

(a) The Town acting through one of the persons designated above may employ its own personnel, equipment and facilities or hire persons, equipment and facilities for the purpose of removing, preserving and restoring abandoned motor vehicles.

(4) NOTIFICATION OF OWNER AND LIEN HOLDERS AND DISPOSITION OF ABANDONED MOTOR VEHICLES. If the abandoned motor vehicle is determined to have a value of more than $100 by the duly authorized Town representative making the discovery, it shall be retained in storage for a period of 14 days after certified mail notice has been sent to the owner and the lienholders of record to permit reclamation of the vehicle after payment of approved charges. Thereafter, the Town may dispose of the vehicle by sale as provided in the following subsection.

(a) Any abandoned vehicle which is determined by duly authorized Town representatives to have a value less than $100, and any abandoned vehicle not reclaimed pursuant to the preceding subsection, after due notice to the owner and the lienholders of record, may be disposed of by direct sale to a licensed salvage dealer upon determination that the vehicle is not reported stolen.

(b) Within 5 days after the sale or disposal of a vehicle as provided in the preceding paragraph, the Town or its agent shall advise the Division of Motor Vehicles, Madison, Wisconsin of the sale or disposition of such vehicles on a form supplied by the Division of Motor Vehicles.

(5) PENALTIES. The owner of any abandoned motor vehicle which is sold or disposed of pursuant to this chapter shall upon conviction of being the owner thereof, reimburse the Town for all costs the Town shall incur for the impoundment and disposal of such motor vehicle and in addition shall forfeit the sum of not less than $100 and not more than $500 together with the taxable costs. Each conviction of being an owner of an abandoned motor vehicle shall constitute a separate offense.

ZONING DISTRICTS

17.30 RESIDENTIAL DISTRICT A

Purpose. This residential district is intended to provide for single family homes in a lower density living environment.

(1) PRINCIPAL PERMITTED USES. In the Residential District "A", no building or premises shall be used and no building shall hereafter be erected or structurally altered, unless otherwise provided in this chapter, except for one or more of the following uses:

(a) Single family dwellings.

(b) One private garage or the appropriate number of accessory buildings as specified in subsection 17.12(6).

(c) Storage garages, but only when such storage garage is an accessory building to a multiple family dwelling, provided that the capacity of such storage garage shall not be more than one car per dwelling unit in the building to which it is accessory. Not more than 2 commercial vehicles of not more than 1-1/2 ton capacity each shall be stored in any storage garage.

(d) Not over 3 boarders or lodgers not members of the family.

(e) Railroad right-of-way and passenger depots, not including switching, storage, freight yards or siding.

(f) Customary residential accessory uses.

(2) CONDITIONAL USES

(a) Home Occupations

(b) Professional Offices

(3) HEIGHT AND AREA. In the residential district, the height of buildings, the minimum dimensions of yards and the minimum lot area per family shall be as follows:

(a) Height. Buildings hereafter erected or structurally altered shall exceed neither 35' nor 2-1/2 stories in height. See ss. 17.12(1), (2), and (3).

(b) Side Lot Setback Line.

1. There shall be a side lot setback line on each side of a building. For buildings not over 1-1/2 stories high, the sum of the widths of the required side lot setback lines shall not be less than 20' and no single side lot setback shall be less than 8' in width. For buildings from 1-1/2 stories to 2-1/2 stories high, the sum of the widths of the required side lot setbacks shall not be less than 25', and no single side lot setback shall be less than 10' in width.

2. Provided, however, that on a single lot having a width of less than 60' and of record at the time of the passage of this chapter, the sum of the widths of the side lot setbacks shall be not less than the equivalent of 4"/ft. of lot width for buildings not over 1-1/2 stories high and 5"/ft. of lot width for buildings from 1-1/2 to 2-1/2 stories high; provided further that the buildable width of any such lot in no case shall be reduced to less than 24', nor shall the width of any single side lot setback be less than 40% of the total required side lot setback widths.

(c) Setback. See ss. 17.65, Highway Setback Lines.

(d) Rear Lot Line Setback. There shall be a rear Lot Line Setback having a minimum depth of 25'. See ss. 17.10(2), (7), (8); and 17.12(4).

(e) Lot Area Per Family. Every building hereafter erected or structurally altered for occupancy by one family shall provide a lot area of not less than 10,000 sq. ft. per family and no such lot shall be less than 75' in width at the front lot setback line. See ss. 17.10(2), (8); and 17.12(5).

17.31 RESIDENTIAL DISTRICT B

PURPOSE. This residential district is intended to provide a higher density and diverse housing environment than the Residential District A by the addition of two family dwelling opportunities.

(1) PRINCIPAL PERMITTED USES. In the Residential District B, no building or premise shall be used and no building shall hereafter be erected or structurally altered unless otherwise provided in this chapter, except for one or more of the following uses:

(a) Permitted uses in the Residential District A

(b) New 2 family dwellings.

(c) Conversion into a 2 family dwelling of an existing one family dwelling

(d) Customary residential accessory uses

(2) HEIGHT AND AREA. In the Residential District B the height of buildings, the minimum dimensions of setback areas and the minimum lot area per family shall be as follows:

(a) Height. As specified in Residential District A

(b) Side Yard. As specified in Residential District A

(c) Setback. As specified in the Residential District A

(d) Rear Yard. As specified in Residential District A

(e) Lot Area per Family. Every building hereafter erected or structurally altered for occupancy by one family shall provide a lot area not less than 7,200 sq. ft. per family and no such lot shall be less than 60' in width. Every building hereafter erected or structurally altered for occupancy by 2 families shall provide a lot area not less than 3,600 sq. ft. per family and no such lot shall be less than 60' wide. See ss. 17.10(3) and (8); 17.12(5).

(3) CONDITIONAL USES

(a) Those conditional uses of the Residential District A

17.32 RESIDENTIAL DISTRICT C

PURPOSE. This residential district is intended to provide for a higher density and diverse living environment than provided in the Residential A and Residential B Districts.

(1) PRINCIPAL PERMITTED USES. In the Residential District C no building or premise shall be used and no building shall hereafter be erected or structurally altered unless otherwise provided in this chapter except for one or more of the following uses:

(a) Permitted Uses in the Residential District B, except as otherwise specified.

(b) New multiple family dwellings.

(c) Conversion into 3 or more family dwellings of an existing one or 2 family dwelling.

(2) CONDITIONAL USES

(a) Conditional uses of the Residential District B

(3) HEIGHT AND AREA. In the Residential District C the height of buildings, the minimum dimension of yards and the minimum lot area per family shall be as follows:

(a) Height. As specified in the Residential District A

(b) Side Yard. As specified in the Residential District A

(c) Setback. As specified in the Residential District A

(d) Rear Yard. As specified in the Residential District A

(e) Lot Area Per Family. Every building hereafter erected or structurally altered for occupancy by one family shall provide a lot area of not less than 7,200 sq. ft. per family and no lot shall be less than 60' in width. Every building hereafter erected or structurally altered for occupancy by 3 or more families shall provide a lot area of not less than 2,500 sq. ft. per family, and no such lot shall be less than 60' wide. See ss. 17.10(2), (8) and 17.12(5).

17.33 RURAL RESIDENTIAL DISTRICT.

Purpose. This zoning district is intended to provide diversity of land usage with a more rural living environment and rural atmosphere.

(1) USE. In the Rural Residential District, no building or premises shall be used and no building shall hereafter be erected or structurally altered, unless otherwise provided in this chapter, except for one or more of the following uses:

(a) Any permitted use in the Residential District A

(b) General farming, except farms operated for the disposal of garbage, rubbish, offal or sewage.

(c) Roadside stands for the sale of farm products produced on the premises.

(d) Signs not over 8 sq. ft. in area advertising the sale of farm products produced on the premises.

(e) Printed bulletin displays. Signs not to exceed 325 sq. ft. Placement of bulletin boards along highways. Location from center of highway and distance away from intersections regulated by State Highway Commission.

(f) Riding, training or boarding stables and paddocks.

(2) CONDITIONAL USES

(a) Microwave radio relay structures

(3) HEIGHT AND AREA. In this section, buildings hereafter erected or structurally altered for human habitation will meet the requirements for height of buildings, the minimum dimensions of yards and the minimum lot area per family as follows:

(a) Height. As specified in the, Residential District A

(b) Side Yards. As specified in the, Residential District A

(c) Setback. As specified in the Residential District A

(d) Rear Yard. As specified in the, Residential District A

(e) Lot Area Per Family. Every building hereafter erected, or structurally altered for occupancy by one family, shall provide a lot area of not less than 10,000 sq. ft. per family, and no such lot shall be less than 75' in width.

17.34 CONDITIONAL USE PROVISIONS.

(1) APPROVAL REQUIRED. Certain uses and situations which are of such a special nature, or are so dependent upon actual contemporary circumstances as to make impractical the predetermination of permissibility, or the detailing in this chapter of specific standards, regulations or conditions which would permit such determination in each individual situation, may be permitted as conditional uses in the residential districts and in the Rural Residential District, subject to such requirements as are hereinafter specified for each situation.

(2) APPLICATION. Applications for conditional use permits shall be made on forms furnished by the Town Board, and shall include the following where pertinent and necessary for proper review by the Town Board:

(a) A map (preferably a topographic map) in triplicate, drawn to a scale of not less than 200' to 1" showing the land in question; its legal description and location; location and

use of buildings; sanitary systems and private water supplies on such land; the high-water elevation of any navigable waters within 300' of the land in question; and the proposed location and use of any buildings, sanitary systems and wells on such land and within 300' of such land in question.

(b) Additional information as may be required by the Town Board, the County Health Commission or other public agencies, such as legal permits required by any state or federal agency for the operation of the proposed conditional use.

(c) The application fee for a conditional use permit shall be determined by the Town Board. Costs incurred by the Town Board in obtaining legal, planning, engineering and other technical and professional advice in connection with the review of conditional use applications and preparation of conditions to be imposed on such uses shall be charged to the applicant, and if required by the Town Board, a fee covering such costs shall accompany the application.

(d) The application shall bear the signature of the applicant or applicant's agent, with address and phone number. The applicant shall be the owner of the land or the leasee or agent. In all cases, the owner of the land and the operator of the proposed conditional use shall be identified on the application.

(e) Approved conditional uses do not go with the land, but only to the person or entity for whom the conditional use permit is issued to. Upon any change of ownership or leasee of the conditional use an extension and reassignment of the conditional use permit shall be applied for and require the review and approval of the Town Board.

(3) PUBLIC HEARING. Upon receipt of the application the foregoing data and fees, a public hearing will be held at a regular meeting of the Town Board, publication and notices thereof to be the same as that under the applicable state public hearing requirement.

(4) FINAL REVIEW AND APPROVAL. The Town Board shall review the proposal as submitted. Any conditions deemed necessary by the Town Board shall be made an integral part of the permit. These conditions shall be complied with by the applicant and any deviation or alteration of those conditions set forth in the permit shall constitute a violation of the terms of the Conditional Use Permit. Such violation shall constitute a violation of this ordinance and will be subject to prosecution and penalties under the terms of this ordinance.

(5) APPLICATION FOR CHANGE OF CONDITIONAL USE PERMIT. If any holders of a conditional use permit wishes to extend or alter the terms of such permit, he must apply for such extension or alteration through the procedure of application for conditional use permits detailed herein.

(6) EXPIRATION OF CONDITIONAL USE STATUS.

(a) Conditional use status will terminate when, after public hearing, the Town Board determines any of the following:

1. The conditional use has not continued in conformity with the conditions of the permit.

2. Upon the request of the Town Board, a change in the character of the surrounding area or in the conditional use itself causes such use to be no longer compatible with surrounding uses.

3. The conditional use has been discontinued for a period of 12 consecutive or 18 cumulative months in a 3 yr. period. A business of a seasonal nature shall not be deemed discontinued during periods in which it is normally inactive.

(b) Upon such determination, the owner of the premises shall be required to bring all such land and buildings into conformity with the district regulations of the district in which such former conditional use is located, and all other provisions of this chapter within 90 days from such determination.

(7) USES AUTHORIZED BY CONDITIONAL USE PERMIT IN RESIDENTIAL DISTRICTS.

The following conditional uses may be authorized in the respective districts in addition to those conditional uses that may be specified in each of those districts.

(a) Golf courses, except miniature courses and practice driving tees, operated for commercial purposes, including such buildings, structures and uses that are necessary for their operation, except those the chief activity of which is a service carried on as a business.

(b) Funeral home.

(c) Group home.

(d) Home occupations other than those provided under ss. 17.04(18).

(e) Hospitals, clinics, medical and dental offices.

(f) Nursery schools, day nurseries and child care centers (not including dormitories); provided that for each child cared for there shall be provided and maintained, in addition to the required yard area, a minimum of 200 sq. ft. of outdoor play area. Such play space shall have a total minimum area of not less than 8,000 sq. ft. and shall be screened from any adjoining residential lot.

(g) Private clubs, fraternities and lodges, except those whose chief activity is one customarily carried on as a business. Any expansion of this use involving the enlargement of buildings, structures and land areas devoted to such use, shall be subject to the granting of a conditional use permit.

(h) Telephone buildings, exchanges, lines and static transformer stations provided there be no service garage or storage yard; radio and television stations and microwave relay structures.

(i) Truck gardening; nurseries and greenhouses only for the propagation of plants, provided that greenhouse heating plants shall be not less than 60' from every lot line.

(j) Farm buildings on an existing farm, provided that buildings in which farm animals are kept shall be at least 100' from the nearest residence or non-farm lot. Farm buildings housing animals, barn yards or feed lots shall be at least 100' from any navigable water and shall be located so that manure will not drain into any water course, pond or stream.

(8) USES AUTHORIZED BY CONDITIONAL USE PERMIT IN THE RURAL RESIDENTIAL DISTRICT.

(a) Golf courses.

(b) Funeral home.

(c) Home occupations other than those provided under ss. 17.04(18).

(d) Nursery schools, day nurseries and child care centers (not including dormitories); provided that for each child cared for there shall be provided and maintained, in addition to the required yard area, a minimum of 200 sq. ft. of outdoor play area. Such play area shall have a total minimum area of not less than 12,000 sq. ft. and shall be screened from any adjoining residential lot.

(e) Private clubs, fraternities and lodges, except those whose chief activity is one customarily carried on as a business. Any expansion of this use involving enlargement of buildings, structures and land area devoted to such use shall be subject to the granting of a conditional use permit.

(f) Telephone buildings, static transformer stations, service garages and storage yards, radio and television stations and microwave radio relay structures.

(g) Sewage treatment plants.

(h) Aircraft landing fields.

(i) Contractor's storage yards, when any such yard shall be so placed, or so screened by a shrub or tree planting so as not to be visible from any public highway or any residential building other than that of the owner of such yard, his agent or employee.

(j) Fur farms, when located not less than 400' from any residential building other than that of the owner of the premises, his agent or employee and not less than 200' from the right-of-way line of any federal, State, or County trunk highway or town road.

(k) Kennels, when located not less than 600' from any residential building other than that of the owner of such kennels, his agent or employee.

(l) Animal hospitals, when any building devoted wholly or partly to such uses or accessory thereto shall be distant not less than 150' from any residential building not on the same premises.

(m) Saw mills, when located on the same farm premises for more than 30 days.

(9) CONDITIONS WHICH MAY BE ATTACHED TO A CONDITIONAL USE PERMIT IN AN INDUSTRIAL DISTRICT. Upon consideration of information supplied at the public hearing, the following conditions may be attached to the granting of a conditional use permit:

(a) Increased setbacks and yards.

(b) Specifications for water supply, liquid waste and solid waste disposal facilities.

(c) Landscaping and planting screens.

(d) Sureties.

(e) Operational controls and time of operation.

(f) Air pollution controls.

(g) Erosion prevention measures.

(h) Location of the use.

(i) Similar requirements found necessary to fulfill the purpose and intent of this chapter.

(j) Compliance with the County Solid Waste Management Plan and any other county comprehensive plan provided in this Code or otherwise approved by La Crosse County.

(k) For garbage, trash or recycling transfer stations used for the purpose of unloading and reloading garbage, trash, or recycling materials, the following conditions shall also apply:

1. The location is at least 500 feet from a flood plain, wetland, endangered and protected flora and fauna habitats, sites of historical, archeological or cultural significance, prime agricultural land, park land or preserves.

2. The location and operation complies with Federal regulations for operation in proximity to airports.

17.35 GENERAL AGRICULTURAL DISTRICT

PURPOSE. This district is intended to provide areas within the town for non-urban uses of an agricultural nature where the land capability is conducive to such use and where the town's land use planning indicates that general agricultural is an appropriate land use within the context of total town land usage and compatibility with adjacent land use particularly housing usage.

(1) USE. In the General Agricultural District, no building or premises shall be used and no building shall hereafter be erected or structurally altered, unless otherwise provided in this chapter, except for one or more of the following uses:

(2) PRINCIPAL PERMITTED USES

(a) Forest preserves forestry and the production of forest products.

(b) The harvesting of any wild crops such as marsh hay, ferns, moss, berries or seeds.

(c) Green houses and nurseries.

(d) General farming, but not including confined animal feeding operations

(e) Kennels, fur and animal farms.

(j) Aircraft landing fields, basins and hangers.

(k) Fire control structures.

(l) Public and private parks, playgrounds, camps, golf courses, riding and shooting clubs, amusement parks.

(m) Organized recreational camps, motels and tourist camps when such camps provide not less than 4,000 sq. ft. of lot area for each cabin, trailer, tent or housecar, and when such camp is clearly bounded by a fence or hedge and is located not less than 1,000' from the boundary of any residential district; provided further, that no person or party other than the owner shall occupy such tourist camp for more than 90 days in any one year.

(n) Hunting, fishing and trappers cabins and boat liveries.

(o) The residence of the farm owner and a watchman, caretaker or supervisor employed on the premises and his family.

(3) CONDITIONAL USES

(a) Mines, quarries and gravel pits

(b) Processing and manufacturing of natural resources indigenous to the County

(c) Hydroelectric power and flood control dams and structures

(d) Telephone, telegraph and power transmission lines and buildings, microwave radio relay structures.

(4) HEIGHT AND AREA. Buildings hereafter erected or structurally altered for human habitation shall be subject to all height and area regulations established for similar buildings in the Rural Residence District.

17.36 COMMERCIAL DISTRICT

PURPOSE. This zoning district is intended to provide locations for general business activity for the purpose of providing commercial products and services to town residents and visitors, and in a pattern that avoids conflicts with residential uses and living environments. The district is further intended to further the town's economic development policies and promote job development and tax base growth.

(1) USE. In the Commercial District, no building or premise shall be used and no building shall hereafter be erected or structurally altered, unless otherwise provided in this chapter. Any of the following specified uses:

(a) Animal hospital and pet shop.

(b) Art shop, gift shop, jewelry store and optical store.

(c) Automobile sales and service establishment, public garage, parking lot.

(d) Bank and financial institution, brokerage and pawn broker.

(e) Bakery (retail)

(f) Barber shop and beauty parlor.

(g) Book and stationery store.

(h) Bowling alley, pool and billiard room, gymnasium, dancing school, dance hall, skating rink, theatre, except drive-in theatre and stock car race tracks.

(i) Candy store, confectionery store, ice cream store, soda fountain, soft drink stand.

(j) Clinic

(k) Convention and exhibition hall

(l) Cleaning and dyeing establishment

(m) Department store

(n) Dress shop, clothing store, dry goods store, notion shop, hosiery shop, tailor shop, shoe store

(o) Drug store, pharmacy.

(p) Farm machinery sales and service

(q) Filling stations and convenience stores.

(r) Food products (retail), grocery store (retail), delicatessen, meat and fish market, fruit and vegetable store, tea and coffee store, food locker plants but not slaughtering

(s) Florist shop.

(t) Feed and flour mill

(u) Hardware and paint store

(v) Household appliance store, furniture store, plumbing, heating and electrical supplies, crockery store

(w) Hotel.

(x) Lumber, fuel and supply yards

(y) Music store, radio store, radio broadcast studio

(z) Newsstand

(aa) Photography studio, photographer's supplies

(ab) Railroad and bus depot and truck terminal

(ac) Restaurant, cafeteria, lunch room, refreshment stand, caterer, tavern, bar.

(ad) Telephone and telegraph office

(ae) Temporary structure

(af) Tobacco and pipe store
(ag) Undertaking establishment

(ah) Warehouses not in excess of 100,000 sq. ft. and not more than 2 stories high

(ai) Businesses whose primary function is providing services or products involving the use of computer and telecommunications related technologies, but not the production of such products.

(aj) Any other uses similar in character and the processing or treatment of products clearly incidental to the conduct of a retail business on the premises

(ak) Such accessory uses as are customary in connection with the foregoing uses and are incidental thereto.

(al) Any other use determined by the Zoning Board of Adjustment to be of the same general character and land use impact as the above specified uses.

(2) HEIGHT AND AREA. In the Commercial District, the height of the buildings and the minimum dimensions of yards are as follows:

(a) Height. Buildings hereafter erected or structurally altered shall exceed neither 45' nor 3 stories in height, and as referenced in ss. 17.12(1) and (2).

(b) Side lot line setback. Buildings or parts of buildings hereafter erected or structurally altered shall have a minimum of 25' for each side lot line setback.

(c) Front lot line Setback is twenty (20) feet Lines.

(d) Rear lot line setback. There shall be a rear lot line setback having a minimum depth of 25' for a building 2 stories or less in height. For each additional story or fractional story in height, the depth of such rear yard shall be increased 5'. See ss. 17.10(2) and (7); 17.12(4), (6), (7) and (8).

(e) Lot Coverage. The total ground floor of every building or part of building hereafter erected or structurally altered shall not exceed 35% of the total lot area to which it is attached.

(f) Vision Clearance. There shall be a vision clearance height of not less than 10' extending from the curb level to the ceiling line of the ground floor, but in no case shall such vision clearance be less than 12' high. A vision corner shall be maintained in each quadrant of all intersections of streets, highways and/or railroads. The vision corner is a triangle bounded by the street, highway or railroad centerlines and a vision clearance setback line. The setback line connects points on each centerline which are located 250' back from the intersection of the centerline.

(g) Off Street Parking. Every building hereafter erected or structurally altered for commercial purposes, except motels, shall provide an accessible off street parking space at a ratio of 4 sq. ft. for each square foot of floor space. Motels hereafter erected or structurally altered shall provide an accessible off street parking space at a ratio of 300 sq. ft. for each guest unit.

(2) Conditional Uses

(a) Microwave relay towers

(b) New substations, towers, lines and conduits related to energy and communications utilities, but not including repair, replacement, or minor extensions of such uses.

17.37 LIGHT INDUSTRIAL DISTRICT

PURPOSE. The Light Industrial District is intended to provide locations for businesses that would have land use intensities, traffic, and visual impacts that would not be consistent with the purpose and development standards of the Commercial District but would be of a less intensive nature than the functional and visual impacts of the heavy industrial district. The district is also intended to further the Town's economic development goals and benefits.

(1) USE. In the Light Industrial District, no building or premises shall be used and no building hereafter be erected or structurally altered unless as permitted and regulated in the Commercial District, except as otherwise provided in this chapter or for one or more of the following uses:

(2) EXCEPTIONS. Any of the following uses:

(a) Wholesale business, warehouses, truck terminals and freight houses.

(b) Bulk storage plants, but not including junk yards or the sale or storage of salvage materials.

(c) Bakeries, printing plants, laundries, cleaning and dyeing plants, mechanical repair shops, including repair garages, bottling plants, experimental and manufacturing laboratories.

(d) Woodworking plants, plants for the fabrication of sheet metal products and welding shops.

(e) Any processing or treatment clearly incidental to the conduct of a permitted business or use.

(f) Manufacturing, processing, assembling and/or packaging, and distribution of products when authorized by the Board of Adjustment, after holding a public hearing and finding that, in their opinion, the use will not be hazardous, offensive or objectionable due to odor, dust, smoke, cinders, gas, fumes, noise, vibration, radiation, refuse matter or water carried waste.

(3) HEIGHT AND AREA. In the Light Industrial District, the height of buildings and the minimum dimensions of yards are as follows:

(a) Height. As specified in in ss.17.36 Commercial District.

(b) Side Lot Line Setback. As specified in the General, Commercial District.

(c) Front Lot Line Setback. See ss. 17.65 Setback Distances

(d) Lot Coverage. As specified in the Commercial District.

(e) Vision Clearance. As specified in the Commercial District.

(f) Off Street Parking. Every building hereafter erected or structurally altered for other than retail business and consumer service shall provide an accessible motor vehicle parking space off the public street in the ratio of 200 sq. ft. of area for each 3 persons employed on the premises, together with provisions for ingress and egress to the public street. Retail business and consumer service establishments shall provide for off street parking as specified in the Commercial District.

17.38 INDUSTRIAL DISTRICT.

PURPOSE. This district has the same general purposes as for the Light Industrial District, except that the uses identified in the Industrial District have much greater visual, environmental, and neighborhood impacts that require more intensive development standards and greater review by the town government.

(1) USE. In the Industrial District, unless otherwise provided in this chapter, buildings or land may be used for any purpose except the following:

(a) Residential, educational or institutional uses, except a dwelling for a watchman or caretaker employed on the premises and members of his family.

(b) Uses in conflict with any laws of the State or any ordinances of the County governing nuisances.

(2) CONDITIONAL USES

(a) Any of the following uses shall not be allowed unless or until the location of such use has been approved in writing as a conditional use by the Town Zoning Agency after investigation and public hearing pursuant to s. 17.34 of this Code:

1. Abattoirs, except for slaughter of poultry.

2. Acid manufacture.

3. Cement, lime, gypsum or plaster of paris manufacture.

4. Distillation of bones.

5. Explosives manufacture or storage.

6. Fat rendering.

7. Fertilizer manufacture.

8. Garbage, rubbish, offal or dead animal reduction or dumping.

9. Glue manufacture.

10. Junk yard.

11. Petroleum refining.

12. Smelting of tin, copper, zinc or iron ores.

13. Stockyards.

14. Garbage, trash or recycling transfer facilities.

15. Terminals and storage of explosive and flammable substance.

(2) HEIGHT AND AREA. In the Industrial District, the height of buildings, the minimum dimensions of yards and the minimum lot area per family shall be as follows:

(a) Height. Buildings hereafter erected or structurally altered shall exceed neither 60' nor 5 stories in height. See ss. 17.12(2).

(b) Side lot line setback. Twenty five (25) feet.

(c) Front lot line Setback. See ss. 17.65 Setback Distances.

(d) Rear lot line setback. There shall be a rear lot line setback having a minimum depth of 25' for a building 3 stories or less in height. For each additional story or fractional story in height, the depth of such rear yard shall be increased 3'.

(e) Vision Clearance. There shall be a vision clearance of not less than 10' extending from the curb level to the ceiling line of the ground floor, but in no case shall such vision clearance be less than 12' high.

(f) Auto Parking. Every building hereafter erected or structurally altered shall provide an accessible motor vehicle parking space off the public street in the ratio of 200 sq. ft. of area for each 3 persons employed on the premises, together with provisions for ingress from and egress to the public street or alley.

17.39 MANUFACTURED HOME COMMUNITY. Mobile home parks shall only be permitted in the Manufactured Home Community District.

(1) USE. In the Manufactured Home Community District, no building or premises shall be used and no building shall hereafter be erected or structurally altered unless otherwise provided in this chapter, except mobile homes, as defined in ss. 66.058(1)(e), Wis. Stats. "Residences", as used herein, means places of human habitation. Nothing herein shall be construed to restrict the erection and use of a permanent structure for an office for an operator of a mobile home park or for accessory building. "Accessory Buildings," as used herein, means a building used for housing washing machines and dryers for the use of inhabitants of a mobile home park, or any building used for the mobile home operator for storage or repair of equipment incidental to the operation of a mobile home park.

(2) RESTRICTIONS AND REGULATIONS.

(a) There shall be no mobile home sales, except occasional sales by individual owners of mobile homes. "Occasional Sales," as used herein, is defined to mean sales on a non-regular basis by persons not engaged in the business of mobile home sales.

(b) Mobile homes and mobile home parks (as defined by ss. 66.058(1) (j), Wis. Stats.) shall comply with the following regulations:

1. Mobile home parks shall contain a minimum area of 5 acres.

2. The minimum space (as defined in ss. 66.058(1) (j), Wis. Stats.) shall be 4,000 sq. ft.

3. The minimum width of each space shall be 40'.

4. The top of a mobile home (excluding the chimney) shall not be more than 15' from the ground.

5. Mobile homes shall not be closer than 20' from each other.

6. Each mobile home shall be no less than 15' from any roadway in the park. "Roadway" is defined as any road in the park used for the driving of a motor vehicle, but does not include a driveway used only by the inhabitant of a mobile home, for the parking of his motor vehicle.

7. No mobile home shall be closer than 50' to the right-of-way line of any federal, State or County highway.

8. Each mobile home park shall be well drained, properly graded and free from stagnant pools of water. The drainage and grade of such parks shall be based upon reasonable regulations adopted by the Town Board.

9. Each mobile home park shall have a drinking water and sanitary waste disposal system connection for each mobile home, and such system shall conform to any statute, rule or regulation of the Department of Natural Resources or any County ordinance regulating them.

10. Each mobile home park shall contain an area of not less than 5% of its total area for the recreational use of its inhabitants.

11. Any roadway within a mobile home park shall be at least 40' wide. This restriction shall not apply to a driveway or parking area.

12. Each space shall have a parking area or driveway sufficient to provide parking for at least one automobile, and no parking shall be permitted on any roadway within a park.

13. Each mobile home park shall be clearly bounded by a hedge of trees.

(c) This chapter shall be subject to the provisions of ss. 17.80 through 17.86 as applicable to the Town of Campbell.

17.40 COMMUNITY BASED RESIDENTIAL FACILITIES. Community based residential facilities may be located in any residential district, the commercial district and in the General Agriculture District upon petition and approval of a conditional use permit being granted pursuant to ss. 17.34. Community based residential facilities are prohibited in all other districts.

17.41 PUBLIC FACILITIES AND INSTITUTIONAL DISTRICT. In the Public Facilities and Institutional District, no building or premises shall be used and no building hereafter shall be erected or structurally altered unless as provided in this chapter.

(a) Authorized Uses.

1. Faith bases buildings or structures.

2. Schools

3. Libraries.

4. Colleges and dormitories.

5. Municipal buildings, structures, and parking facilities.

6. Recreational and community centers.

7. Cemeteries.

8. Public airports.

(b) Conditional uses.

1. Sewage treatment facilities.

2. Municipal solid waste facilities.

3. Garbage, trash or recycling transfer stations or facilities.

4. Correctional facilities.

5. Telecommunications facilities.

6. Private aircraft landing fields, basins or hangers.

(c) Dimensional Standards. The following dimensional standards shall apply to buildings and structures:

1. Height. There shall be a maximum height of 60 feet.
2. Setback. Highway setback lines are provided in s. 17.65 or as established on a recorded subdivision plat or right-of-way plat.
3. Side yard. There shall be a minimum side yard on both sides of the structure of 25 feet.
4. Rear yard. There shall be a rear yard having a minimum depth of 25 feet.
5. Lot Coverage. The total ground floor of every building or part of a building hereafter erected or structurally altered shall not exceed 35% of the total lot area.

BOATHOUSES AND HOUSEBOATS

17.50 BOATHOUSES AND HOUSEBOATS.

(1) No person shall build, anchor, keep or maintain, or use for dwelling or business purposes any houseboat, on or near the Mississippi River and all tributaries thereto, excepting the area west of a line running through the center of Sections 1, 12, 13, 24 and 25, Township 16 North, Range 8 West, and also excepting the La Crosse River within the unincorporated area of La Crosse County lying between the north and south lines of Township 16 North for a period of time longer than 24 hours. A houseboat is defined as any floating structure designed or used for dwelling or business purposes.

(2) No person shall build, anchor, keep or maintain any boathouse on or near the Mississippi River and all tributaries thereto, excepting the area west of a line running through the center of Sections 1, 12, 13, 24 and 25, Township 16 North, Range 8 West, and also excepting the La Crosse River within the unincorporated area of La Crosse County lying between the north and south lines of Township 16 North, excepting in areas zoned commercial or industrial, provided such permitted area is not within 600' of a highway bridge or causeway crossing the Mississippi River or any tributary thereto. A boathouse is defined as any structure either floating or secured to the ground designed or used to store boats or marine equipment.

(3) The owner or occupant of any floating houseboat located in an improper area by reason of this chapter shall have a period of 6 months from the date of publication of this chapter to remove such houseboat or boathouse therefrom.

HIGHWAY SETBACKS

17.63 STRUCTURES PROHIBITED WITHIN SETBACK LINES. No new building, new sign or other new structure or part thereof shall be placed between the setback lines established by this chapter and the highway except as provided by this chapter, and no building, sign or structure or part thereof existing within such setback lines on September 20, 1979, shall be altered, enlarged or added to in any way that increases or prolongs the permanency thereof, or be reconstructed in its original existing location after having been destroyed by fire, storm or other catastrophe to the extent of 60% or more of its last assessed value.

17.64 STRUCTURES PERMITTED WITHIN THE FRONT LOT LINE SETBACK. The following kinds of structures may be placed between the setback lines and the street or highway right-of-way line:

(1) Open fences not to exceed 4 feet above the ground surface

(2) Telephone, telegraph and power transmission poles.

(3) Underground structures not capable of being used as foundations for future prohibited overground structures.

(4) Access or service highways constructed according to plans as approved by the Town Board and/or the County Highway Committee as may be applicable. In giving such approval, the town Board and the County Highway Committee shall give due consideration to highway safety and maximum sight distances.

(5) This subsection shall not be interpreted so as to prohibit the planting and harvesting of, shrubbery or trees; provided however, that no building or structure, trees or shrubbery shall be so located, maintained or permitted to grow so that the view across the required vision clearance triangle shall not be obstructed.

(6) Flag poles

(7) Temporary Property sale signs as provided for in the Town Sign Ordinance

17.65 SETBACK DISTANCES.

(1) Setback Lines Established. In order to promote the public safety, general welfare and convenience, it is necessary that highway setback lines be established in La Crosse County outside the limits of incorporated cities and villages.

(a) Setback lines are hereby established along all public highways, at the intersections of highways with highways and highways with railways as hereafter provided.

(b) Where a highway is located on a city or village boundary, this section is not intended to be effective on the side within the city or village.

(c) Where a highway is located along the boundary with another county, this section is not intended to be effective on the side within the adjacent county.

(2) Classes of Highways.

(a) Class 1 Highway. Improved or unimproved Town Roads or other public roads not identified as a Class 2 or 3 Highway.

(b) Class 2 Highway. Improved or unimproved County Roads.

(c) Class 3 Highway. Improved or unimproved State or Federal Roads.

(3) Setback Distances.

(a) Whenever a highway is improved to a classification requiring a greater setback distance than what is required by this chapter prior to such improvement, the setback distance of the latter classification shall be applicable.

(b) Recorded subdivision plats or right-of-way plans may require a different setback than what is listed in this chapter. The setback lines established by such plat or plan will be enforced even if such setback is less restrictive than this chapter.

(c) In cases where the provisions of this section may be interpreted to provide for different setback distances, the greater setback distance shall be enforced.

(d) The setback distances for the respective highway classes shall be as follows:

1. Class 1 Highway. Sixty feet from the centerline but not less than 25 feet from the highway right-of-way line.

2. Class 2 and 3 Highway. Eighty feet from the centerline but not less than 50 feet from the highway right-of-way line.

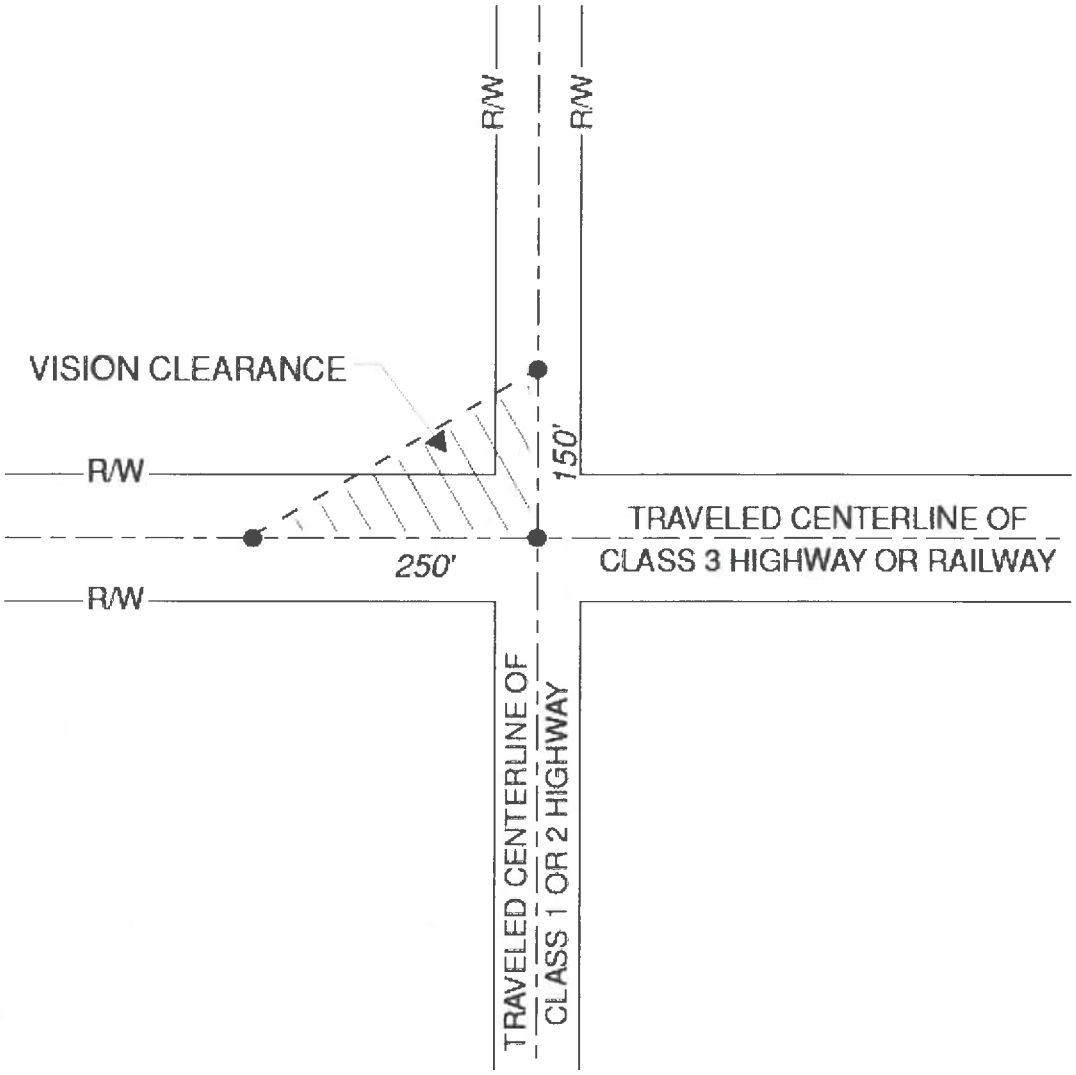
3. For a parcel which does not abut a Class 1, 2, or 3 Highway, a 25 foot front yard setback shall apply.

(4) Vision Clearance. There shall be an area of vision clearance at all highway and railway intersections. The vision clearance shall be an area calculated by connecting the endpoints of line segments which begin at the vertex of an intersection thence along the traveled centerlines away from the vertex for a measured distance of:

(a) One hundred and fifty feet along the traveled centerline of a Class 1 and 2 Highway.

(b) Two hundred and fifty feet along the traveled centerline of a Class 3 Highway and the centerline of a railway.

(c)Typical Vision Clearance Diagram



SIGN REGULATION

17.70 SIGN ORDINANCE

The Town of Campbell Sign Ordinance No. 11.11 – 2007 and any amendments thereto are adopted by reference and made a part of this Town Zoning Ordinance.

ADMINISTRATION AND ENFORCEMENT

17.80 BOARD OF ADJUSTMENT.

(1) ESTABLISHED. The Board of Adjustment shall consist of 3 members appointed by the Town Board for terms of 3 years, except that of those first appointed one shall serve for one year, one

for 2 years, and one for 3 years. The members of the Board of Adjustment shall all reside within those areas of the Town which may be under jurisdiction of this chapter. The Town Board may allow the same compensation for members of the Board of Adjustment as is allowed Town Board members for attendance at committee meetings. Vacancies shall be filled for the unexpired term of any member whose term becomes vacant. The Board shall choose its own Chairperson.

(2) The Town should appoint one or more substitutes or alternate members to the Board of Adjustment in order to assure participation by at least 3 members at all times. The substitutes or alternate members could remain on a panel providing for the like number of 3 members to be appointed by the Town Board, for 2-year periods, and providing such substitute or alternate member may be appointed at any time upon recommendation of the Zoning Committee to the Town Board. The Town Board is empowered to call upon any qualified and appointed substitute or alternate member of the Board of Adjustment to act on any provision of this chapter should a member of the Board of Adjustment disqualify him/herself from deciding on any appeal petitioned to the Board, or should any Board member become incapacitated or be absent from the Town for a period of time.

(3) The Board shall adopt such rules for its government and procedure as will carry out the regulations of this chapter. Meetings shall be held at the call of the Chairperson and at such times as the Board may determine. The Chairperson, or in his/her absence, the acting chairperson, may administer oaths and compel the attendance of witnesses. All meetings shall be open to the public. The Board shall keep minutes of its proceedings, showing the vote of each member on each question, or, if absent or failing to vote, indicating such fact. All records of the Board shall be immediately filed in the office of the Board and with the Town Clerk and shall be a public record.

(4) Appeals to the Board may be taken by an aggrieved person, or by any officer, department, board or bureau affected by a decision of the Town Board or other designated Town agency. Such appeal shall be taken within a reasonable time, as provided by the rules of the Board, by filing with the Town Clerk and with the Board a notice of appeal in writing, specifying the grounds thereof. The Town Clerk shall forthwith transmit to the Board all the papers constituting the records upon which the action appealed from was taken. The Chairperson shall fix a date for hearing the appeal and cause notice thereof to all parties in interest as provided by the rules of the Board.

(5) APPEALING TO THE BOARD OF ADJUSTMENT. Any person desiring to appeal to the Zoning Board of Adjustment from the determination of the Town Board or other designated Town agency shall pay an application fee as determined by the Town Board to the Clerk of the Town at the time such appeal is filed, and failure to do so shall be grounds for rejection of such appeal. If the appeal is made for a variance after construction has commenced for the work which is the subject of the variance (i.e. after-the-fact), the fee shall be double the normal application fee.

17.81 POWERS OF THE BOARD OF ADJUSTMENT. The Board of Adjustment shall have the following powers:

(1) To hear and decide appeals where it is alleged that there is error in any order, requirement, decision or determination made by the Town Board or other designated Town agency.

(2) To authorize upon appeal in specific cases, such variance from the terms of this chapter, as will not be contrary to the public interest, where, owing to special conditions peculiar to a specific lot or tract of land, a literal enforcement will result in practical difficulty or unnecessary hardship, so that the spirit of the chapter shall be observed, public safety and welfare secured and substantial justice done. In every case where a variance from these regulations has been granted by the Board, the minutes of the Board or other evidence shall affirmatively show that an "unnecessary hardship" or "practical difficulty" exists and the records of the Board shall clearly show in what particular and specific respects an "unnecessary hardship" or "practical difficulty" is created.

(3) To reverse or affirm wholly or in part or modify any order requirement, determination or decision appealed from and shall make such order, requirement, decision or determination as ought to be made in the premises and to that end shall have all the powers of the Town Board or its designated agency. The concurring vote of 2 members of the Board shall be necessary to reverse any action appealed from or to decide in favor of the applicant on any matter on which it is required to pass or to effect any variation in the requirements of this chapter.

(4) In addition to the foregoing, the Board shall have the following powers:

(b) Grant a permit for the erection and use of a building or premises in any location, for municipal utility purposes as are reasonably necessary for public convenience and welfare. The Board may require a public hearing in the consideration of such permit if the Board determines that the magnitude and impact of such utility warrants a public hearing.

(c) Grant a special permit, after due notice or public hearing, authorizing the location of any of the following buildings or uses in any district except the Industrial District from which they are excluded by this chapter, provided that such building or use shall comply with all the other regulations of the district in which it is proposed to be located:

1. Hospitals.
2. Institutions of philanthropic or eleemosynary.
3. Cemeteries.
4. Community recreation buildings and fields.

(d) To call on any other Town department or official for assistance in the performance of its duties, and it shall be the duty of each other department and officials to render such assistance as may be reasonably required.

(e) To make a determination of the location of a zoning district boundary line where there is conflicting or incomplete information and where such determination has been requested by a property owner affected by the location of such district boundary line. The adjustment of a zoning district boundary line shall not have the effect of creating a new buildable lot; if such would be the case then a zoning map amendment (rezoning) would be required to set a new zoning district boundary line.

(5) Except as specifically provided, no action of the Board shall have the effect of permitting in any district land uses prohibited in that district.

(6) In exercising any of the foregoing powers, the Board of Adjustment may in appropriate cases, establish suitable conditions and safeguards in harmony with the general purpose and intent of this chapter.

17.82 ENFORCEMENT.

(1) This chapter shall be enforced by the Town Board and its designee.

(2) TOWN ZONING OFFICIAL DUTIES. The Town Zoning official shall have the following duties in connection with the administration of this chapter:

(a) Report all violations of the terms of this chapter to the Town Board or its designee; whereupon the Zoning Official shall consult with the Town Attorney to process a complaint and report the same to the District Attorney to expeditiously prosecute all such violations.

(b) Develop a record as the information can be collected, of all buildings and structures situated within the setback lines as established by this chapter, or any amendment thereto, which shall include the distances of such buildings or structures from setback lines, their size, type of construction and use, the address where they are situated, and the names and addresses of the owners and occupant of the premises and the date on which the record is made. Such record shall be kept current and shall show any such buildings or structures that may be removed or damaged to the extent that their reconstruction will be contrary to this chapter.

(c) Issue Zoning/Occupancy Permits.

1. No building or structure shall hereafter be erected or structurally altered until a zoning/occupancy permit therefor shall have been applied for and issued. Such application shall be made to the Town Zoning Official on forms provided by the Town. All applications shall be signed by the owner or agent and be accompanied by plans in duplicate drawn to scale, showing the location, actual shape and dimensions of the lot to be built upon, the exact size and location of the building on the lot, the existing and/or intended use of the building, the number of families to be accommodated, its situation with reference to the highway, the distance between the nearest point on the building and the center of the highway and such other information with regard to the proposed building and neighboring lots or buildings as may be called for on the application or may be necessary to provide for the enforcement of this chapter. In addition, on such plans, the existing or proposed location of any and all water, sewage and storm water utilities and private utilities.

2. If the Town Zoning Official finds that the proposed building or structure will not be in violation of this or any other ordinance, a Zoning/Occupancy permit shall be issued, with one copy of the drawing and application retained and return the other upon approval of the permit; otherwise the application will be rejected and the applicant will be informed of the reasons for rejection in writing. Such permit shall be issued or the application be denied within 10 days after the receipt of the application. Such Zoning/Occupancy permit shall be posted on the premises so as to be visible from the highway at all times until such construction has been completed. The charges for the issuance of zoning/occupancy permits shall be determined by the Town Board.

3. For buildings that are required to be served by a private water supply system or a private sewage system pursuant to Chapters COMM 25, COMM 82, and COMM 83 of the Wisconsin Administrative Code, or by any other ordinance or statute, no zoning/occupancy permit may be issued prior to the issuance of a State/County Well Permit or a State/County Sanitary Permit.

4. Statements made in the application shall be made under oath, and any willfully false statement in the application shall subject the person making it to the penalties of this chapter, in addition to other penalties for false swearing.

5. The Town of Campbell and its agents shall be held harmless and immune from liability for any erroneous issuance of a zoning or related building permit or certificates issued under this ordinance.

(d) Certificate of Occupancy.

1. No vacant land shall be occupied or used and no building hereafter erected, altered or moved shall be occupied until a certificate of occupancy shall have been issued by the Zoning Official. Such certificate shall show that the building or premises or part thereof, and the proposed use thereof, are conforming with the provisions of this chapter. Such permit shall be issued only when the building or premises and the proposed use thereof conform with all the requirements of this chapter.

2. Under such rules and regulations as may be established by the Town Board, the Zoning Official may issue a temporary certificate of occupancy for part of a building.

3. Upon written request from the owner, the Zoning Official shall issue a certificate of occupancy for any building or premises existing at the time of the adoption of this chapter, certifying after inspection, the extent and kind of use made of the building or premises and whether or not such use conforms to the provisions of the chapter.

17.83 VIOLATIONS AND PENALTIES.

(1) Any person, firm or corporation who violates, disobeys, neglects, omits, or refuses to comply with or who resists the enforcement of any of the provisions of this chapter, shall, upon conviction, remove the building, structure, or part thereof which violates the terms of this chapter within 30 days of such conviction. Upon failure to do so, the Town Board shall remove such building, structure, or part thereof which violates the terms of this chapter and the cost of such removal shall become a lien upon the property, collectively as are other taxes.

(2) Such person, firm or corporation may also be required, upon conviction, to forfeit not less than $100 nor more than $500 for each offense, together with the costs of prosecution, and in default of the payment of such forfeiture and cost of prosecution, shall be imprisoned in the County Jail until such forfeiture and costs are paid but not to exceed 30 days. Each day that a violation continues to exist shall constitute a separate offense.

(3) Whenever a person, firm or corporation has constructed or erected a structure or addition to an existing structure without obtaining the necessary permits required by this Code, the Town may elect, in lieu of prosecution, to require the violating party to pay the fees set forth in s. 17.87 of this Code. This section shall only apply to such structures or additions that are fully in compliance with the provisions of this Chapter or where a variance of the ordinance provisions for the structure or addition has been granted by the Board of Adjustment.

17.84 CONFLICTING ORDINANCES. The provisions of this chapter shall prevail over any previous ordinances of the Town that may be or seem to be in conflict therewith.

17.85 VALIDITY. Should any section, clause or provision of this chapter be declared invalid, the same shall not affect the validity of the chapter or any part thereof, other than the part so declared invalid.

17.86 ZONING AMENDMENT PROCESS. The amendment process provides a method for making changes in the zoning text and zoning map.

(1) *Initiation.*

(a)Proposed text amendments may be initiated by: Town board, plan commission, the property owner or a resident of the town.

(b)Proposed map amendments may be initiated by: Town board, plan commission, the owner of, or owner's designated agent of the particular property to be rezoned.

(2) *Text amendments.*

(a)*Proposal by town board or plan commission.* Text amendments may be proposed by a majority vote of the town board or by direct initiation by the plan commission. Such motion shall include findings of how the proposed amendment will serve the general public rather than an individual or narrow interest. If the proposed amendment does not serve the interests of the general public, the amendment shall be filed by the property owner or resident.

(b)*Application by property owner or resident.* A property owner or resident wishing to amend the text of this chapter shall meet with the zoning administrator to discuss the proposed amendment. If the owner or resident wishes to pursue an amendment, they shall file an application form with the zoning administrator accompanied by a nonrefundable application fee as set forth in the zoning fee schedule, reference this code section, to cover costs of public notice and administrative review.

(c)*Informal hearing.* The property owner or resident wishing to amend the text of this chapter may request an informal hearing before the plan commission in order to obtain preliminary feedback on the amendment.

(d)*Public hearing.* Within 45 days of filing, the plan commission shall hold a public hearing, advertised by a Class 2 notice pursuant to Wis. Stats. ch. 985. If the proposed amendment has the effect of changing the allowable use of any property within the town, the notice shall include either a map showing the property affected by the amendment or a description of the property affected by the amendment and a statement that a map may be obtained from the town.

(e)*Action by plan commission.* Within 45 days of filing, the plan commission shall review and either approve, approve with modifications, deny, or postpone action (with

agreement of the petitioner) on the application. The plan commission shall transmit to the town board its recommendation. The zoning administrator will be responsible for analyzing the facts regarding the petition and prepare a staff review and recommendation for consideration by the plan commission.

(f)*Action by town board.* Within 30 days of the plan commission decision, the town board shall approve, approve with modifications, or deny the proposed amendment. Town board action to approve the amendment shall be done by ordinance.

In the case where the plan commission denies the amendment, or in the case where a protest against a rezoning, duly signed and acknowledged by the owners of 20 percent or more either of the areas of the land included in such proposed rezoning, or by the owners of 20 percent or more of the land immediately adjacent extending 100 feet there from, or by the owners of 20 percent or more of the land directly opposite thereto extending 100 feet from the frontage of such opposite land is filed prior to the public hearing, such rezoning shall not become effective except by a favorable vote of three-fourths of the member of the town board voting on the proposed amendment.

(g)*Action by county board.* The amendment approved by the town board becomes effective only after approval of the La Crosse County Board of Supervisors.

(3)*Map amendments (commonly referred to as rezoning)*

(a)*Proposal by town board or plan commission.* Map amendments may be proposed by a majority vote of the town board or by direct initiation by the plan commission. Such motion shall include findings of how the proposed amendment will serve the general public rather than an individual or narrow interest. If the proposed amendment does not serve the interests of the general public, the amendment shall be filed by the property owner or owner's agent.

(b)*Application by owner or owner's designated agent.* An owner or owner's designated agent wishing to rezone his property shall meet with the zoning administrator to discuss the proposed rezoning. If the owner or owner's designated agent wishes to pursue a rezoning, they shall obtain, complete and file a rezoning application form with the zoning administrator accompanied by a nonrefundable fee as set forth in the zoning fee schedule, reference this code section, to cover costs of public notice and administrative review.

(c)*Standards for map amendments.* All recommendations for official zoning map amendments shall be consistent with the adopted plans, goals and policies of the town comprehensive plan and with the intent of this chapter.

1. Prior to making a recommendation on a proposed rezoning, the plan commission shall make a finding to determine if the following conditions exist.

No rezoning of land shall be approved prior to finding at least one of the following:

I. The request for a zone change is in conformance with the town comprehensive plan.

ii. A study submitted by the applicant that indicates that there has been an increase in the demand for land in the requested zoning district, and as a result, the supply of land within the town mapped as such on the official zoning map, is inadequate to meet the demands for such development.

iii. Proposed amendments cannot be accommodated by sites already zoned in the town due to lack of transportation, utilities or other development constraints, or the market to be served by the proposed use cannot be effectively served by the location of the existing zoning district(s).

iv. There is an error in the code text or zoning map as enacted.

2. Any proposed rezoning not consistent with the town comprehensive plan shall require a future land use map amendment and shall follow the process for amending the comprehensive plan prior to rezoning approval.

(d)*Informal hearing.* The property owner or resident wishing to amend the text of this chapter may request an informal hearing before the plan commission in order to obtain preliminary feedback on the amendment.

(e)*Public hearing.* Within 45 days of filing, the plan commission shall hold a public hearing, advertised by a Class 2 notice pursuant to Wis. Stats. ch. 985. If the proposed amendment has the effect of changing the allowable use of any property within the town, the notice shall include either a map showing the property affected by the amendment or a description of the property affected by the amendment and a statement that a map may be obtained from the town.

1. Every effort will be made to notify property owners within 300 feet of the subject property by regular mail of the map amendment proposal. Failure to send such notice will not invalidate the public hearing.

(f)*Action by plan commission.* Within 45 days of filing, the plan commission shall review and either approve, approve with modifications, deny, or postpone action (with agreement of the petitioner) on the application. The plan commission shall transmit to

the town board its recommendation. The zoning administrator will be responsible for analyzing the facts regarding the petition and prepare a staff review and recommendation for consideration by the plan commission.

(g) *Action by town board.* Within 30 days of the plan commission decision, the town board shall approve, approve with modifications, or deny the proposed amendment. Town board action to approve the amendment shall be done by ordinance.

In the case where the plan commission denies the amendment, or in the case where a protest against a rezoning, duly signed and acknowledged by the owners of 20 percent or more either of the areas of the land included in such proposed rezoning, or by the owners of 20 percent or more of the land immediately adjacent extending 100 feet there from, or by the owners of 20 percent or more of the land directly opposite thereto extending 100 feet from the frontage of such opposite land is filed prior to the public hearing, such rezoning shall not become effective except by a favorable vote of three-fourths of the member of the town board voting on the proposed amendment.

(h)*Action by county board.* The amendment approved by the town board becomes effective only after approval of the La Crosse County Board of Supervisors.

(i)*Reapplication time period.* No application of a property owner or owner's designated agent for an amendment to the zoning map shall be considered by the plan commission within a one-year period following a denial of the same request by the town board, except that the plan commission may permit a new application if the request is for a different zoning district or for amended property boundaries.

(j)*Concurrent actions for zoning amendment, planned development overlay (PDO) and conditional use permit.*

1. Applicants may submit a single petition to amend the official zoning map to change a base zoning district and designate the same map area as a PDO district.

2. Applicants may submit a single petition to amend the official zoning map to change a base zoning district, designate the same map area as a PDO district and obtain approval for conditional uses within the PDO district. The procedure for considering such a request shall be the same as for a zoning map amendment.

17.87 ZONING DEPARTMENT FEES.

(1) The fees are available upon request from the Town Clerk.

Exhibit 10

Current Town Zoning Code

Chapter 40 ZONING

ARTICLE I. IN GENERAL

Sec. 40-1. Statutory authorization.

A chapter to promote the public health, safety and general welfare, pursuant to the provisions of Wis. Stats. §§ 59.69, 59.694, 60.61, 60.62, and 61.35 and for such purpose to divide the Town of Campbell, Wisconsin, into districts of such number, shape and area as are deemed best suited to carry out the purposes: to provide a method for its administration and enforcement and to provide penalties for its violation.

(Code 1988, § 17.01; Ord. of 1-27-2013)

Sec. 40-2. Interpretation and purposes.

(a) The provisions of this chapter shall be held to be minimum requirements adopted to promote the public health, safety and general welfare of the town.

(b) It is not intended by this chapter to repeal, abrogate, annul, impair or interfere with any existing easement, covenant of agreement between parties or with any rules, regulations or permits previously adopted or issued pursuant to laws; provided, however, that where this chapter imposes a greater restriction upon the use of buildings or premises, or upon the height of a building, or requires larger open spaces than are required by other rules, regulations, or permits or by easements, covenants or agreements, the provisions of this chapter shall govern.

(c) This chapter and any decisions related thereto are intended to be consistent with the town's comprehensive plan per Wis. Stats. § 66.1001.

(Code 1988, § 17.02; Ord. of 1-27-2013)

Sec. 40-3. Districts.

(a) For the purpose of this chapter, the town is hereby divided into ten districts, as follows:

(1) Residential District A.

(2) Residential District B.

(3) Residential District C.

(4) Rural Residential District.

(5) General Agricultural District.

(6) Commercial District.

(7) Light Industrial District.

(8) Industrial District.

(9) Manufactured Home Community District.

(10) Public Facilities and Institutional District.

(b) The boundaries of the aforesaid districts are hereby established as shown on the map entitled, "Town of Campbell Zoning Map, La Crosse County, Wisconsin," which map is made a part of this chapter by reference. All notations and references shown on the zoning map are as much a part of this chapter as though specifically described herein. This map is intended to be updated as needed to show amendments to zoning district boundaries.

(1) The zoning district boundaries will be located on ownership parcel lines, shorelines, town boundary lines, highway, roads, streets, alleys, railroads, or section, quarter section or quarter-quarter section lines, unless otherwise shown. Where the designation on the zoning map indicates that the various districts are approximately bounded by parcel lines, shorelines, highway, road, street or alley lines, railroads, or section, quarter section or quarter-quarter section lines, such lines shall be construed to be the zoning district boundary lines.

(2) Where the zoning district boundaries are not otherwise indicated and where the property has been or may hereafter be divided into blocks and lots, the zoning district boundaries shall be construed to be lots, and where the designations of the zoning map are approximately bounded by lot lines, such lot line shall be construed to be determined by use of the scale shown on such map, or by professional survey information where such information exists.

(Code 1988, § 17.03; Ord. of 1-27-2013)

Sec. 40-4. Definitions.

For the purpose of this chapter, words used in the present tense include the future; the singular number includes the plural number, and the plural number includes the singular number; the term "building" includes the term "structure"; the term "shall" is mandatory and not directory. The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning. Any words not defined as follows shall be construed as defined in the state and town building codes:

Accessory building means a building or portion of a building subordinate to the main building and used for a purpose customarily incidental to the permitted use of the main building or the use of building, or is substantially attached thereto. Any accessory building projected forward of the rear building line of the principal building shall satisfy the same front and side yard requirements as the principal building. Detached accessory structures placed in the rear yard must be placed at a minimum of ten feet behind the rear wall line of a principal residence in order to maintain access to the rear yard.

Access easement means a recorded interest in property evidencing a private right of access to real property, defined by a legal description, providing for sufficient all weather vehicular access to adequately protect public welfare and safety.

Alley means a street or thoroughfare less than 21 feet wide and affording only secondary access to abutting property.

Apartment house. See*Dwelling, multiple*.

Barbershop or*beauty parlor.* Subject to approval of the town board. When established in a residential district, a barbershop or beauty parlor shall be incidental to the residential occupation; not more than 25 percent of the floor area of only one story of a dwelling unit shall be occupied by such office, and only two barber chairs in a barbershop and two operators in a beauty parlor shall be permitted and only one unlighted name plate, not exceeding one square foot in area containing the name and business of the occupant of the premises, shall be exhibited.

Basement means a story partly underground which, if occupied for living purposes, shall be counted as a story for purposes of height measurement.

Boardinghouse means a building other than a hotel where meals or lodging are furnished for compensation for three or more persons not members of a family.

Building means any structure used, designed or intended for the protection, shelter, enclosure or support of persons, animals or property. When a building is divided into separate parts by unpierced walls extending from the ground up, each part shall be deemed a separate building.

Building, height of, means the vertical distance from the average curb level in front of the lot or the finished grade at the building line, whichever is higher, to the highest point of the coping of a flat roof, to the deck line of a mansard roof, or to the average height gable or gambrel, hip or pitch roof.

Community based residential facility means a licensed facility as defined in Wis. Stats. § 46.03(22).

Deck means an uncovered exterior structure designed or intended for outdoor living space. A deck or landing of five feet by five feet or smaller does not require a permit. Decks shall have a minimum of 15 feet rear yard setback in all residential districts.

Dwelling, multiple means a building, or portion thereof, designed for and occupied by more than two families, including tenement houses, row houses, apartment houses and apartment hotels.

Dwelling, one-family, means a detached building designed for or occupied exclusively by one family.

Dwelling, two-family, means a detached or semi-detached building designed for and occupied exclusively by two families.

Family means the body of persons who live together in one dwelling unit as a single housekeeping entity.

Frontage means all the property abutting on one side of a road or street between two intersecting roads, streets or railroads; or all of the property abutting on one side of a road or street between an intersecting road or street and the dead end of a road or street. The term "frontage" also includes parcels of land abutting a street where there is no intersecting street in either direction from the subject parcel.

Garage, private, means an accessory building, space or attached garage for the storage of not more than three motor driven vehicles. Except for motor homes, no vehicles in excess of 16,000 pounds gross vehicle weight are permitted to be stored in a private garage.

Garage, public, means any building or premises, other than a private or storage garage, where motor driven vehicles are equipped, repaired, serviced, hired, sold or stored.

Garage, storage, means any building or premises for the storage only of motor driven vehicles, pursuant to previous arrangements and not to transients, and where no equipment, parts, fuel, grease or oil is sold and vehicles are not equipped, serviced, repaired, hired or sold. No commercial motor vehicle exceeding two-ton capacity shall be stored in any storage garage.

Home occupation means a gainful occupation owned and conducted by the family residing in the home of the home occupation location; provided that such occupation does not consume more than 25 percent of the total home floor space, and that no article is sold or offered for sale on the premises except such as is produced by such occupation, that no stock in trade is kept or sold, that no sign other than one unlighted name plate not more than two square feet is installed and that no more than one other person not a member of the immediate family living on the premises is employed.

Hotel means a building in which lodging, with or without meals, is offered to transient guests for compensation and in which there are more than five sleeping rooms with no cooking facilities in any individual room or apartment.

Lodginghouse means a building, other than a hotel, where lodging only is provided for compensation for not more than three persons not members of the family.

Lot means a parcel of land having a width and depth sufficient to provide the space necessary for one main building or structure and its accessory building, of sufficient shape and size to meet the lot width, lot frontage, lot area, yard, parking area, and other open space provisions of this chapter, and abutting on a public street, or an access easement approved by the applicable town board, except an easement which is intended to serve more than one lot must be approved by the town board, using the relevant standards established under Wis. Stats. § 82.50.

Lot, corner, means a lot abutting on two or more streets at their intersection provided that the interior angle of such intersection is less than 135 degrees. A corner lot has a front setback area back from each street bordering the lot.

Lot, depth of, means the mean horizontal distance between front and rear lot lines.

Lot, interior, means a lot other than a corner lot.

Lot lines means the lines bounding a lot as defined herein.

Lot, through, means an interior lot having frontage on two non-intersecting streets.

Mineral extraction means the commercial removal of non-metallic rock, slate, gravel, sand, topsoil or other natural materials from a site by excavating, stripping, leveling or any other such process.

Nonconforming use means a building or premises lawfully used or occupied at the time of the passage of this chapter or amendments thereof, which use or occupancy does not conform to the regulations of this chapter or any amendments thereto.

Plan commission means the planning and zoning commission as established in chapter 24.

Planned Unit Development (PUD) means a housing project, consisting of a group of two or more buildings having more than two dwelling units each, to be constructed on a site not subdivided into customary lots and streets, or where an existing lot and street layout makes it impractical to apply the requirements of this chapter to the individual building units.

Professional office means the office of a doctor, practitioner, dentist, minister, architect, landscape architect, professional engineer, lawyer, author, musician, insurance, accountant, bookkeeper, telemarketing, computer consulting and sales, or other recognized profession. When established in a residential district, a professional office shall be incidental to the residential occupation; not more than 25 percent of the floor area of only one story of a dwelling unit shall be occupied by such office, and only one unlighted name plate, not exceeding two square feet in area, containing the name and profession of the occupant of the premises shall be exhibited.

Public airport means any airport which complies with the definition contained in Wis. Stats. § 114.002(7), or any airport which serves or offers to serve common carriers engaged in air transport.

Roadside stand means a structure not permanently fixed to the ground that is readily removable in its entirety, covered or uncovered, not wholly enclosed and used solely for the sale of farm products produced on the premises. No such roadside stand shall be more than 300 square feet in ground area and there shall be not more than one roadside stand on any one premises.

Setback lines means lines established within a lot or parcel at required distances from street rights-of-way lines, rear lot lines, and side lot lines, and from railroad rights-of-way lines, with the exception that front setbacks in the light and heavy industrial districts will be governed by section 40-145. The area between the afore mentioned lines and street or rail road rights-of-way lines are unbuildable setback areas within which buildings or structures are prohibited as specified in each zoning district. Setback lines are the minimum distances that buildings or structures must be located back from lot lines; and this minimum distance applies to that part of a building which may overhang the foundation except for porch and entry canopies, bow windows, cornice

structures, heating and cooling enclosures and similar auxiliary elements to a permitted use. A building or land use may be placed anywhere within a lot or parcel that is not subject to the setback areas described above which bound the perimeter of said lot or parcel. The unbuildable setback areas described in this chapter are a part of areas that may be referred to as "yards."

Stable means the same as "garage;" a draft animal being considered the equivalent of one self-propelled vehicle.

Story means that portion of a building included between the surface of a floor and the surface of the floor next above it or, if there be no floor above it, then the space between the floor and the ceiling next above it. A basement or cellar having one-half or more of its height above grade shall be deemed a story for the purposes of height regulation.

Story, half, means the space under any roof except a flat roof which, if occupied for residential purposes, shall be counted as a full story.

Street means all property dedicated or intended for public or private street purposes, or subject to public easements therefor, and 21 feet or more in width.

Street line means a dividing line between a lot, tract or parcel of land and an abutting public street. A street line is the same as the street right-of-way line for purposes of this chapter.

Structural alterations means any change in the supporting members of a building, or any substantial change in the roof structure or in the exterior walls.

Structure means anything constructed or erected, the use of which requires a permanent location on or in the ground or attached to something having a permanent location on or in the ground. Retention ponds, pools, lagoons and similar excavations which are principal uses or accessory uses are also structures. A flag pole is not a structure for purposes of this chapter.

Swimming pool means a body of water or an outdoor structure containing a body of water in a receptacle or other container installed in such a manner that the pool will remain in place as a fixture throughout the full year and will be considered as a permanent or semi permanent structure on the land. The term includes all structural facilities, appliances and appurtenances, equipment and other items used and intended to be used for the operation and maintenance of a private or residential swimming pool. Swimming pools shall not be placed any closer than 10 feet to a lot line and shall not be placed in any front yard or in any required setback area of a corner lot. Swimming pools shall be considered the same as any other accessory structure regarding square footage limits, limits on number of accessory structures, and limits on buildable area for green space requirements.

Temporary structure means a moveable structure not designed for human occupancy, nor for the protection of goods or chattels and not forming an enclosure.

Tourist camp means a tract of land, with or without buildings, or where temporary accommodations are provided for two or more automobile trailers or camping tents, open to the public free or for a fee.

Trailer includes trailer coach, house trailer, mobile home, automobile trailer, camp car or any self-propelled or non self-propelled vehicle constructed, reconstructed or added to, by means of accessories, in such a manner as will permit the use and occupancy thereof for human habitation, storage or conveyance of machinery, tools or equipment, whether resting on wheels, jacks or other foundation, and used or so constructed that it is or may be mounted on wheels or any similar transportation devices, and used as a conveyance on highways and streets, but not including those vehicles that are attached to an automobile or truck for the sole purpose of transporting goods or farm animals. Trailers shall not be considered buildings, dwellings or structures for the purposes of this chapter.

Vision clearance means an unoccupied triangular space at the street corner of a corner lot, which is bounded by the street lines and a setback line connecting points specified by measurement from the corner of each street line.

Yard means an unbuildable open space on the same lot with a building or structure unoccupied and unobstructed from the ground upward, except for flag poles and as otherwise provided herein.

Zoning official means the person the town board appoints or designates to administer and enforce the town zoning ordinance

(Code 1988, § 17.04; Ord. of 1-27-2013; Ord. No. 2020-4, 9-8-2020)

Sec. 40-5. Compliance.

Except as otherwise provided:

(1) The use and height of buildings hereafter erected, converted, enlarged or structurally altered, and the use of any land shall be in compliance with regulations established herein for the district in which such land or building is located. Any use not listed as a permitted use in a district is prohibited in that district and except as otherwise expressly provided, any use listed as a permitted use in any other district shall be construed as a prohibited use in any other district.

(2) No lot area shall be so reduced that the yards and open spaces shall be smaller than is required by this chapter, nor shall the density of population be increased in any manner, except in conformity with the area regulations hereby established for the district in which a building or premises is located. No part of a yard or other open space provided about any building for the purpose of complying with the provisions of this chapter shall be included as a part of a yard or other open space required for another building.

(3) Every building hereafter erected, converted, enlarged or structurally altered, shall be located on a lot and in no case shall there be more than one main building on one lot.

(4) Nothing herein contained shall require any change in the plans, construction, size or designated use of any building or part thereof for which a building permit has been issued before September 8, 2020, and the construction of which shall have been started within six months from the date of such permit; and, nothing herein contained shall prevent the completion of buildings whose foundations were laid prior to September 8, 2020, provided that the completed building shall remain within the area confines of the existing foundation.

(5) All buildings and structures hereafter erected, enlarged or structurally altered for commercial or industrial uses shall be provided with sufficient space for the loading or unloading of vehicles off the public street, road, highway or alley, so that such streets, roads, highways or alleys shall at all times be free and unobstructed to the passage of traffic.

(6) All theatres, arenas, auditoriums, churches or other places of public gathering hereafter erected shall provide an accessible parking space of sufficient size to accommodate at least one car for every five seats provided, including the seats in all separate parts or rooms of such uses.

(7) Any setback area or court abutting a district boundary line shall have a minimum width and depth in the less restricted district equal to the average of the required minimum setback widths and depths and courts in the two districts which abut the zoning district boundary line.

(8) When a housing project, consisting of a group of two or more buildings having more than two dwelling units each, is to be constructed on a site not subdivided into customary lots and streets, or where an existing lot and street layout makes it impractical to apply the requirements of this chapter to the individual building units, the town board may approve a development plan, provided it complies with the regulations of this chapter as applied to the whole plat.

(9) The placement of a trailer in any residential district is prohibited except for those that conform to the town's mobile home park ordinance and those permitted in a licensed campground. One trailer may be parked or stored in a garage or other accessory building or rear yard provided that no occupancy for human habitation is maintained or business conducted therein while such trailer is so parked or stored.

(10) The temporary placement of a trailer for occupancy in residential districts may be authorized subject to the approval of the town board for persons who are constructing a permanent dwelling on the same premises, or where a hardship exists, provided that the trailer is connected to an approved water supply and wastewater disposal system. In no case shall a trailer be permitted to be temporarily occupied for more than 180 days unless an extension of time is applied for and granted by the town board in cases of extreme hardship.

(11) In any residential or agricultural district, the wheels or any similar transportation devices of any trailer shall not be removed or otherwise temporarily or permanently fixed to the ground or attached to something having a temporary or permanent location on the ground by any person in any manner other than as permitted in a licensed campground.

(12) In any residential district or recorded residential subdivision plat, the storage of all motor driven vehicles, except motor homes, with a gross weight in excess of 16,000 pounds, is prohibited. Semitrailers are also prohibited.

(Code 1988, § 17.10; Ord. of 1-27-2013; Ord. No. 2020-4, 9-8-2020)

Sec. 40-6. Nonconforming uses.

(a) The existing lawful use of a building, structure or premises at the time of the enactment of this chapter, or any amendment thereto, may be continued, although such use does not conform to the provisions of this chapter for the district in which it is located, but such nonconforming use shall not be extended.

(b) If no structural alterations are made, a nonconforming use of a building or structure may be changed to another nonconforming use of the same or a more restricted classification. Whenever a nonconforming use has been changed to a more restricted nonconforming use, such use shall not thereafter be changed to a less restricted use.

(c) If a nonconforming use of a building, structure, or premises is discontinued for a period of 12 months, any future use of the building, structure or premises shall conform to the regulations for the district in which it is located.

(d) The town shall comply with Wis. Stats. § 60.61(5m) regarding restoration of nonconforming structures.

(Code 1988, § 17.11; Ord. of 1-27-2013; Ord. of 5-17-2016)

Sec. 40-7. Height and area exceptions.

The regulations contained herein relating to the height of buildings and structures and the size of yards and other open spaces shall be subject to the following exceptions:

(1) Churches, schools, hospitals, sanatoriums and other public and quasi-public buildings may be erected to a height not exceeding 60 feet nor five stories, provided the front, side and rear yards required in the district in which such building is to be located are each increased at least one foot for each foot of additional building height above the height limit otherwise established for the district in which such building is to be located.

(2) Chimneys, cooling towers, elevator bulkheads, fire towers, monuments, penthouses, stacks, silos, scenery lofts, tanks, water towers, ornamental towers, spires, or masts or aerials, are hereby excepted from the height regulations of this chapter and may be erected in accordance with state and federal regulations or ordinances of the town. Windmills, wireless television or broadcasting towers, microwave radio relay structures, telephone, telegraph and power transmission poles and lines, and necessary appurtenances may be permitted above height regulations only as conditional uses approved by the town board according to the provisions of this Code.

(3) Where a lot abuts on two or more streets or alleys having different average established grades, the higher of such grades shall control only for a depth of 120 feet from the line of the higher average established grade.

(4) Buildings on through lots and extending from street to street may waive the requirements for a rear yard by furnishing on equivalent open space on the same lot in lieu of the required rear yard provided that the setback requirements on both streets are complied with.

(5) Where a lot has an area less than the minimum number of square feet per family required for the district in which it is located and was of record as such at the time of the passage of this chapter, such lot may be occupied by one family.

(6) Accessory buildings and structures which are not a part of the main building or structure shall comply with the requirements of the following table, which outline height restrictions and minimum setback dimensions to any lot line. These standards may not apply in certain situations where the lot is within a shoreland zoning district and where other provisions of this Code and of county codes may be applicable.

Lot Size Standards	0 to 7,500 square feet	7,501 square feet to 1.0 acre	1.01 to 3.0 acres	3.01 to 10.0 acres	10.01 acres and up
Height	17 feet	17 feet	17 feet	21 feet	40 feet
Side lot line setback	3 feet	3 feet	3 feet	5 feet	10 feet
Rear lot line setback	3 feet	3 feet	3 feet	5 feet	10 feet
Front lot line setback	See highway setbacks	See highway setbacks	See highway setbacks	See highway setbacks	See highway setbacks

(7) The total allowable area for square footage of accessory buildings shall not exceed 1,200 square feet in residential districts and in no case shall exceed an area of more than 25 percent of the rear yard. There shall be a limit of two detached accessory buildings per lot.

(8) Every part of a required setback area shall be open to the sky unobstructed, except for accessory buildings in a rear setback area, and the ordinary projections of sills, belt courses, cornices and ornamental features projecting not more than 12 inches.

(9) Open or enclosed fire escapes and fire towers may project into a required setback area not more than five feet and into a required court not more than 3½ feet, provided it is so located as not to obstruct light and ventilation.

(Code 1988, § 17.12; Ord. of 1-27-2013; Ord. No. 17.12(6-9), 6-10-2014; Ord. No. 2020-4, 9-8-2020)

Sec. 40-8. New residential plats.

All new residential plats, when finally approved, shall immediately be subject to the provisions regulating residential districts as contained in this chapter.

(Code 1988, § 17.13; Ord. of 1-27-2013)

Sec. 40-9. Regulation of outdoor advertising.

Wis. Stats. § 84.30 and Wis. Admin. Code ch. Trans 201 are adopted herewith and made an integral part of this chapter for regulating signs along and adjacent to any system of interstate, defense, federal primary or federal secondary highways. Any existing sign that has been erected prior to the enactment of this chapter shall be considered a conforming use.

(Code 1988, § 17.14; Ord. of 1-27-2013)

Sec. 40-10. Junkyard or salvage yard.

(a) For purposes of this chapter, any premises or building used for or in connection with the buying, selling, gathering and accumulation of, storing or shipping of, used appliances, iron, lumber, paper, rags, tires, demolition material, electronic waste, or other waste or salvage material commonly included within the terms of junk or salvage, or the accumulating or wrecking of automobiles, trucks, tractors, snowmobiles, boats or other motor vehicles, or parts thereof, or machinery, shall be construed a junkyard or salvage yard.

(b) Every junkyard or salvage yard shall be surrounded by a sturdy, opaque fence, not less than six feet in height and having no openings more than two inches in width except for necessary entrances and exits. All junk and salvage material shall be kept within such fence, but not piled against it. Such fence shall, at all times, be kept in a proper state of repair.

(c) Any person having any motor vehicle, truck or tractor, or trailer that is inoperable or unlicensed, including antique vehicles, shall be determined to be in the junk or salvage business if not confined within a building, except as follows:

(1) In commercial and industrial zoned districts, such vehicles may be stored in an open area but such storage of any vehicle shall not exceed six months.

(2) Vehicles that are eligible to be registered and licensed on a quarterly basis may be stored in an open area provided that such storage shall not exceed nine months.

(d) The town board shall have the authority to regulate the necessary area or acreage needed for a junkyard or salvage yard.

(e) Any person engaged in the junk or salvage business shall have a suitable building for an office constructed in conformity with the local building requirements as well as state requirements.

(Code 1988, § 17.15; Ord. of 1-27-2013)

Sec. 40-11. Regulating abandoned vehicles.

(a) *Statutory authorization.* This chapter is adopted pursuant to the authorization contained in Wis. Stats. § 342.40.

(b) *Abandoned motor vehicles prohibited.* No persons shall leave unattended any vehicle, trailer, semi-trailer, or mobile home on any public highway or private or public property for such time and under such circumstances as to cause the vehicle to reasonably appear to have been abandoned, within the town. An abandoned motor vehicle means a motor vehicle that is inoperable and over eight years old and is left unattended on public property for more than 48 hours, or a motor vehicle that has remained on private property without the consent of the owner or person in control of the property for more than 48 hours. An abandoned vehicle as heretofore defined constitutes a public nuisance.

(c) *Authority to take possession of abandoned motor vehicles.* Any sheriff's deputy, county traffic patrolman, or town police officer who discovers any motor vehicle, trailer, semi-trailer or mobile home on any public highway or private or public property which has been abandoned shall cause the vehicle to be removed to a suitable place of impoundment. Upon removal of the vehicle, the officer shall notify the sheriff of the abandonment of the vehicle and of the location of the impounded vehicle. The town, acting through one of the persons designated above, may employ its own personnel, equipment and facilities or hire persons, equipment and facilities for the purpose of removing, preserving and restoring abandoned motor vehicles.

(d) *Notification of owner and lien holders and disposition of abandoned motor vehicles.* If the abandoned motor vehicle is determined to have a value of more than $100.00 by the duly authorized town representative making the discovery, it shall be retained in storage for a period of 14 days after certified mail notice has been sent to the owner and the lienholders of record to permit reclamation of the vehicle after payment of approved charges. Thereafter, the town may dispose of the vehicle by sale as provided in the following subsection (d)(1) of this section:

    (1) Any abandoned vehicle which is determined by duly authorized town representatives to have a value less than $100.00, and any abandoned vehicle not reclaimed pursuant to the preceding paragraph of this section, after due notice to the owner and the lienholders of record, may be disposed of by direct sale to a licensed salvage dealer upon determination that the vehicle is not reported stolen.

    (2) Within five days after the sale or disposal of a vehicle as provided in the preceding subsection (d)(1) of this section, the town or its agent shall advise the state division of motor vehicles of the sale or disposition of such vehicles on a form supplied by the division of motor vehicles.

(e) *Penalties.* The owner of any abandoned motor vehicle which is sold or disposed of pursuant to this chapter shall, upon conviction of being the owner thereof, reimburse the town for all costs the town shall incur for the impoundment and disposal of such motor vehicle and in addition shall forfeit the sum of not less than $100.00 and not more than $500.00 together with the taxable costs. Each conviction of being an owner of an abandoned motor vehicle shall constitute a separate offense.

(Code 1988, § 17.16; Ord. of 1-27-2013)

Sec. 40-12. Parking provisions.

In all districts and in connection with every use, there shall be provided at the time any building is erected or enlarged, or a zoning/occupancy permit is issued for a change in use, off-street parking stalls on the parcel or on contiguous parcels for all vehicles in accordance with the following:

    (1) Adequate access to a highway or other approved access shall be provided for each parking stall.

(2) Size of each parking stall shall not be less than 180 square feet, excluding the space required for ingress and egress.

(3) All off-street parking areas shall be an all-weather surface area which is properly drained.

(4) Parking areas for more than five vehicles shall have parking stalls clearly marked.

(5) Parking areas for more than five vehicles shall have curbs and barriers installed so as to prevent the parking of vehicles over any lot or property boundary line.

(6) The minimum number of parking stalls shall follow these provisions unless otherwise approved. In the case of buildings, structures or uses which are not specified in this provision, the provisions of the most similar shall apply. A combination of any use shall provide the total of the number of stalls required for each individual use.

a. One-family, two-family or multiple-family dwellings shall provide two parking stalls for every dwelling unit.

b. Mobile home communities shall provide two parking stalls for every dwelling unit.

c. Hotels, motels, and bed and breakfast establishments shall provide one parking stall for each guest room plus one parking stall for every three employees.

d. Hospitals, clubs, lodges, dormitories, lodginghouses and boardinghouses shall provide one parking stall for each bed plus one parking stall for every three employees.

e. Sanitariums, institutions, rest homes or nursing homes shall provide one parking stall for every five beds plus one parking stall for every three employees.

f. Medical or dental clinics shall provide three parking stalls for each professional.

g. Faith-based buildings or structures, theatres, auditoriums, community centers, vocational schools and other places of public assembly shall provide one parking stall for every five seats.

h. Colleges, secondary and elementary schools shall provide one parking stall for every two employees.

i. Restaurants, bars, places of entertainment, repair shops, retail and service stores shall provide one parking stall for every 150 square feet of floor area.

j. Manufacturing and processing plants, laboratories and warehouses shall provide one parking stall for every two employees.

k. Financial institutions, business, governmental and professional offices shall provide one parking stall for every 300 square feet of floor area.

l. Funeral homes shall provide one parking stall for every four seats.

m. Bowling alleys shall provide five parking stalls for every alley.

(Code 1988, § 17.17; Ord. of 5-17-2016)

Secs. 40-13—40-40. Reserved.

ARTICLE II. ADMINISTRATION AND ENFORCEMENT

DIVISION 1. GENERALLY

Sec. 40-41. Enforcement.

(a) This chapter shall be enforced by the town board and its designee.

(b) Town zoning official duties. The town zoning official shall have the following duties in connection with the administration of this article:

(1) Report all violations of the terms of this chapter to the town board or its designee; whereupon the zoning official shall consult with the town attorney to process a complaint and report the same to the district attorney to expeditiously prosecute all such violations.

(2) Develop a record as the information can be collected, of all buildings and structures situated within the setback lines as established by this chapter, or any amendment thereto, which shall include the distances of such buildings or structures from setback lines, their size, type of construction and use, the address where they are situated, and the names and addresses of the owners and occupant of the premises and the date on which the record is made. Such record shall be kept current and shall show any such buildings or structures that may be removed or damaged to the extent that their reconstruction will be contrary to this chapter.

(3) Issue zoning/occupancy permits.

a. No building or structure shall hereafter be erected or structurally altered until a zoning/occupancy permit therefor shall have been applied for and issued. Such application shall be made to the town zoning official on forms provided by the town. All applications shall be signed by the owner or agent and be accompanied by plans in duplicate drawn to scale, showing the location, actual shape and dimensions of the lot to be built upon, the exact size and location of the building on the lot, the existing and/or intended use of the building, the number of families to be accommodated, its situation with reference to the highway, the distance between the nearest point on the building and the center of the highway and such other information with regard to the proposed building and neighboring lots or buildings as may be called for on the application or may be necessary to provide for the enforcement of this chapter. In addition, on such plans, the existing or proposed location of any and all water, sewage and stormwater utilities and private utilities shall be provided.

b. If the town zoning official finds that the proposed building or structure will not be in violation of this or any other ordinance, a zoning/occupancy permit shall be issued, with one copy of the drawing and application retained and return the other upon approval of the permit; otherwise the application will be rejected and the applicant will be informed of the reasons for rejection in writing. Such permit shall be issued or the application be denied within ten days after the receipt of the application. Such zoning/occupancy permit shall be posted on the premises so as to be visible from the highway at all times until such construction has been completed. The charges for the issuance of zoning/occupancy permits shall be determined by the town board.

c. For buildings that are required to be served by a private water supply system or a private sewage system pursuant to Wis. Admin Code chs. SPS 325, 382 and 383, or by any other ordinance or statute, no zoning/occupancy permit may be issued prior to the issuance of a state/county well permit or a state/county sanitary permit.

d. Statements made in the application shall be made under oath, and any willfully false statement in the application shall subject the person making it to the penalties of this chapter, in addition to other penalties for false swearing.

e. The town and its agents shall be held harmless and immune from liability for any erroneous issuance of a zoning or related building permit or certificates issued under this article.

(4) Issue certificate of occupancy.

a. No vacant land shall be occupied or used and no building hereafter erected, altered or moved shall be occupied until a certificate of occupancy shall have been issued by the zoning official. Such certificate shall show that the building or premises or part thereof, and the proposed use thereof, are conforming with the provisions of this chapter. Such permit shall be issued only when the building or premises and the proposed use thereof conform with all the requirements of this chapter.

b. Under such rules and regulations as may be established by the town board, the zoning official may issue a temporary certificate of occupancy for part of a building.

c. Upon written request from the owner, the zoning official shall issue a certificate of occupancy for any building or premises existing at the time of the adoption of the ordinance from which this article is derived, certifying after inspection, the extent and kind of use made of the building or premises and whether or not such use conforms to the provisions of this chapter.

(Code 1988, § 17.82; Ord. of 1-27-2013)

Sec. 40-42. Violations and penalties.

(a) Any person, firm or corporation who violates, disobeys, neglects, omits, or refuses to comply with or who resists the enforcement of any of the provisions of this chapter, shall, upon conviction, remove the building, structure, or part thereof which violates the terms of this chapter within 30 days of such conviction. Upon failure to do so, the town board shall remove such building, structure, or part thereof which violates the terms of this chapter and the cost of such removal shall become a lien upon the property, collectively as are other taxes.

(b) Such person, firm or corporation may also be required, upon conviction, to forfeit not less than $100.00 nor more than $500.00 for each offense, together with the costs of prosecution, and in default of the payment of such forfeiture and cost of prosecution, shall be imprisoned in the county jail until such forfeiture and costs are paid but not to exceed 30 days. Each day that a violation continues to exist shall constitute a separate offense.

(c) Whenever a person, firm or corporation has constructed or erected a structure or addition to an existing structure without obtaining the necessary permits required by this Code, the town may elect, in lieu of prosecution, to require the violating party to pay the fees set forth in section 40-46. This section shall only apply to such structures or additions that are fully in compliance with the provisions of this chapter or where a variance of the chapter provisions for the structure or addition has been granted by the board of adjustment.

(Code 1988, § 17.83; Ord. of 1-27-2013)

Sec. 40-43. Conflicting ordinances.

The provisions of this article shall prevail over any previous ordinances of the town that may be or seem to be in conflict therewith.

(Code 1988, § 17.84; Ord. of 1-27-2013)

Sec. 40-44. Validity.

Should any section, clause or provision of this article be declared invalid, the same shall not affect the validity of the article or any part thereof, other than the part so declared invalid.

(Code 1988, § 17.85; Ord. of 1-27-2013)

Sec. 40-45. Zoning amendment process.

The amendment process provides a method for making changes in the zoning text and zoning map.

(1) *Initiation.*

a. Proposed text amendments may be initiated by: town board, plan commission, the property owner or a resident of the town.

b. Proposed map amendments may be initiated by: town board, plan commission, the owner of, or owner's designated agent of the particular property to be rezoned.

(2) *Text amendments.*

a. *Proposal by town board or plan commission.* Text amendments may be proposed by a majority vote of the town board or by direct initiation by the plan commission. Such motion shall include findings of how the proposed amendment will serve the general public rather than an individual or narrow interest. If the proposed amendment does not serve the interests of the general public, the amendment shall be filed by the property owner or resident.

b. *Application by property owner or resident.* A property owner or resident wishing to amend the text of this chapter shall meet with the zoning administrator to discuss the proposed amendment. If the owner or resident wishes to pursue an amendment, they shall file an application form with the zoning administrator accompanied by a nonrefundable application fee as set forth in the zoning fee schedule, reference this section, to cover costs of public notice and administrative review.

c. *Informal hearing.* The property owner or resident wishing to amend the text of this chapter may request an informal hearing before the plan commission in order to obtain preliminary feedback on the amendment.

d. *Public hearing.* Within 45 days of filing, the plan commission shall hold a public hearing, advertised by a Class 2 notice pursuant to Wis. Stats. ch. 985. If the proposed amendment has the effect of changing the allowable use of any property within the town, the notice shall include either a map showing the property affected by the amendment or a description of the property affected by the amendment and a statement that a map may be obtained from the town.

e. *Action by plan commission.* Within 45 days of filing, the plan commission shall review and either approve, approve with modifications, deny, or postpone action (with agreement of the petitioner) on the application. The plan commission shall transmit to the town board its recommendation. The zoning administrator will be responsible for analyzing the facts regarding the petition and prepare a staff review and recommendation for consideration by the plan commission.

f. *Action by town board.*

1. Within 30 days of the plan commission decision, the town board shall approve, approve with modifications, or deny the proposed amendment. Town board action to approve the amendment shall be done by ordinance.

2. In the case where the plan commission denies the amendment, or in the case where a protest against a rezoning, duly signed and acknowledged by the owners of 20 percent or more either of the areas of the land included in such proposed rezoning, or by the owners of 20 percent or more of the land immediately adjacent extending 100 feet therefrom, or by the owners of 20 percent or more of the land directly opposite thereto extending 100 feet from the frontage of such opposite land is filed prior to the public hearing, such rezoning shall not become effective except by a favorable vote of three-fourths of the members of the town board voting on the proposed amendment.

g. *Action by county board.* The amendment approved by the town board becomes effective only after approval of the county board of supervisors.

(3) *Map amendments (commonly referred to as rezoning).*

a. *Proposal by town board or plan commission.* Map amendments may be proposed by a majority vote of the town board or by direct initiation by the plan commission. Such motion shall include findings of how the proposed amendment will serve the general public rather than an individual or narrow interest. If the proposed amendment does not serve the interests of the general public, the amendment shall be filed by the property owner or owner's agent.

b. *Application by owner or owner's designated agent.* An owner or owner's designated agent wishing to rezone his property shall meet with the zoning administrator to discuss the proposed rezoning. If the owner or owner's designated agent wishes to pursue a rezoning, they shall obtain, complete and file a rezoning application form with the zoning administrator accompanied by a nonrefundable fee as set forth in the zoning fee schedule, reference this section, to cover costs of public notice and administrative review.

c. *Standards for map amendments.* All recommendations for official zoning map amendments shall be consistent with the adopted plans, goals and policies of the town comprehensive plan and with the intent of this chapter.

1. Prior to making a recommendation on a proposed rezoning, the plan commission shall make a finding to determine if the following conditions exist. No rezoning of land shall be approved prior to finding at least one of the following:

(i) The request for a zone change is in conformance with the town comprehensive plan.

(ii) A study submitted by the applicant that indicates that there has been an increase in the demand for land in the requested zoning district, and as a result, the supply of land within the town mapped as such on the official zoning map, is inadequate to meet the demands for such development.

(iii) Proposed amendments cannot be accommodated by sites already zoned in the town due to lack of transportation, utilities or other development constraints, or the market to be served by the proposed use cannot be effectively served by the location of the existing zoning district.

(iv) There is an error in the Code text or zoning map as enacted.

2. Any proposed rezoning not consistent with the town comprehensive plan shall require a future land use map amendment and shall follow the process for amending the comprehensive plan prior to rezoning approval.

d. *Informal hearing.* The property owner or resident wishing to amend the text of this chapter may request an informal hearing before the plan commission in order to obtain preliminary feedback on the amendment.

e. *Public hearing.* Within 45 days of filing, the plan commission shall hold a public hearing, advertised by a Class 2 notice pursuant to Wis. Stats. ch. 985. If the proposed amendment has the effect of changing the allowable use of any property within the town, the notice shall include either a map showing the property affected by the amendment or a description of the property affected by the amendment and a statement that a map may be obtained from the town. Every effort will be made to notify property owners within 300 feet of the subject property by regular mail of the map amendment proposal. Failure to send such notice will not invalidate the public hearing.

f. *Action by plan commission.* Within 45 days of filing, the plan commission shall review and either approve, approve with modifications, deny, or postpone action (with agreement of the petitioner) on the application. The plan commission shall transmit to the town board its recommendation. The zoning administrator will be responsible for analyzing the facts regarding the petition and prepare a staff review and recommendation for consideration by the plan commission.

g. *Action by town board.* Within 30 days of the plan commission decision, the town board shall approve, approve with modifications, or deny the proposed amendment. town board action to approve the amendment shall be done by ordinance. In the case where the plan commission denies the amendment, or in the case where a protest against a rezoning, duly signed and acknowledged by the owners of 20 percent or more either of the areas of the land included in such proposed rezoning, or by the owners of 20 percent or more of the land immediately adjacent extending 100 feet therefrom, or by the owners of 20 percent or more of the land directly opposite thereto extending 100 feet from the frontage of such opposite land is filed prior to the public hearing, such rezoning shall not become effective except by a favorable vote of three-fourths of the members of the town board voting on the proposed amendment.

h. *Action by county board.* The amendment approved by the town board becomes effective only after approval of the county board of supervisors.

i. *Reapplication time period.* No application of a property owner or owner's designated agent for an amendment to the zoning map shall be considered by the plan commission within a one-year period following a denial of the same request by the town board, except that the plan commission may permit a new application if the request is for a different zoning district or for amended property boundaries.

j. *Concurrent actions for zoning amendment, planned development overlay (PDO) and conditional use permit.*

1. Applicants may submit a single petition to amend the official zoning map to change a base zoning district and designate the same map area as a PDO district.

2. Applicants may submit a single petition to amend the official zoning map to change a base zoning district, designate the same map area as a PDO district and obtain approval for conditional uses within the PDO district. The procedure for considering such a request shall be the same as for a zoning map amendment.

(Code 1988, § 17.86; Ord. of 1-27-2013)

Sec. 40-46. Zoning department fees.

(a) The fees are available upon request from the town clerk/treasurer.

(b) For all permit fees, when the application is received after-the-fact, or where activities have occurred prior to permit approval, the fee is doubled

(Code 1988, § 17.87; Ord. of 1-27-2013)

Secs. 40-47—40-65. Reserved.

DIVISION 2. BOARD OF ADJUSTMENT

Sec. 40-66. Establishment; alternate members; adoption of rules; appeal procedure.

(a) *Established.* The board of adjustment shall consist of three members appointed by the town board for terms of three years, except that of those first appointed, one shall serve for one year, one for two years, and one for three years. The members of the board of adjustment shall all reside within those areas of the town which may be under jurisdiction of this chapter. The town board may allow the same compensation for members of the board of adjustment as is allowed town board members for attendance at committee meetings. Vacancies shall be filled for the unexpired term of any member whose term becomes vacant. The board shall choose its own chairperson.

(b) *Alternates.* The town should appoint one or more substitutes or alternate members to the board of adjustment in order to ensure participation by at least three members at all times. The substitutes or alternate members could remain on a panel providing for the like number of three members to be appointed by the town board, for two-year periods, and providing such substitute or alternate member may be appointed at any time upon recommendation of the zoning committee to the town board. The town board is empowered to call upon any qualified and appointed substitute or alternate member of the board of adjustment to act on any provision of this chapter should a member of the board of adjustment disqualify him/herself from deciding on any appeal petitioned to the board, or should any board member become incapacitated or be absent from the town for a period of time.

(c) *Proceedings.* The board shall adopt such rules for its government and procedure as will carry out the regulations of this chapter. Meetings shall be held at the call of the chairperson and at such times as the board may determine. The chairperson, or in his/her absence, the acting chairperson, may administer oaths and compel the attendance of witnesses. All meetings shall be open to the public. The board shall keep minutes of its proceedings, showing the vote of each member on each question, or, if absent or failing to vote, indicating such fact. All records of the board shall be immediately filed in the office of the board and with the town clerk/treasurer and shall be a public record.

(d) *Appeals.* Appeals to the board may be taken by an aggrieved person, or by any officer, department, board or bureau affected by a decision of the town board or other designated town agency. Such appeal shall be taken within a reasonable time, as provided by the rules of the board, by filing with the town clerk/treasurer and with the board a notice of appeal in writing, specifying the grounds thereof. The town clerk/treasurer shall forthwith transmit to the board all the papers constituting the records upon which the action appealed from was taken. The chairperson shall fix a date for hearing the appeal and cause notice thereof to all parties in interest as provided by the rules of the board.

(e) *Procedure for appealing to the board of adjustment.* Any person desiring to appeal to the zoning board of adjustment from the determination of the town board or other designated town agency shall pay an

application fee as determined by the town board to the town clerk/treasurer of the town at the time such appeal is filed, and failure to do so shall be grounds for rejection of such appeal. If the appeal is made for a variance after construction has commenced for the work which is the subject of the variance (i.e., after-the-fact), the fee shall be double the normal application fee.

(Code 1988, § 17.80; Ord. of 1-27-2013)

Sec. 40-67. Powers of the board.

(a) The board of adjustment shall have the following powers:

(1) To hear and decide appeals where it is alleged that there is error in any order, requirement, decision or determination made by the town board or other designated town agency.

(2) To authorize upon appeal in specific cases, such variance from the terms of this chapter, as will not be contrary to the public interest, where, owing to special conditions peculiar to a specific lot or tract of land, a literal enforcement will result in practical difficulty or unnecessary hardship, so that the spirit of the chapter shall be observed, public safety and welfare secured and substantial justice done. In every case where a variance from these regulations has been granted by the board, the minutes of the board or other evidence shall affirmatively show that an unnecessary hardship or practical difficulty exists and the records of the board shall clearly show in what particular and specific respects an unnecessary hardship or practical difficulty is created.

(3) To reverse or affirm wholly or in part or modify any order requirement, determination or decision appealed from and shall make such order, requirement, decision or determination as ought to be made in the premises and to that end shall have all the powers of the town board or its designated agency. The concurring vote of two members of the board shall be necessary to reverse any action appealed from or to decide in favor of the applicant on any matter on which it is required to pass or to effect any variation in the requirements of this chapter.

(b) In addition to the foregoing, the board shall have the following powers:

(1) To grant a permit for the erection and use of a building or premises in any location, for municipal utility purposes as are reasonably necessary for public convenience and welfare. The board may require a public hearing in the consideration of such permit if the board determines that the magnitude and impact of such utility warrants a public hearing.

(2) To grant a special permit, after due notice or public hearing, authorizing the location of any of the following buildings or uses in any district except the industrial district from which they are excluded by this chapter, provided that such building or use shall comply with all the other regulations of the district in which it is proposed to be located:

a. Hospitals.

b. Institutions of philanthropic or eleemosynary.

c. Cemeteries.

d. Community recreation buildings and fields.

(3) To call on any other town department or official for assistance in the performance of its duties, and it shall be the duty of each other department and officials to render such assistance as may be reasonably required.

(4) To make a determination of the location of a zoning district boundary line where there is conflicting or incomplete information and where such determination has been requested by a property owner affected by the location of such district boundary line. The adjustment of a zoning district boundary

line shall not have the effect of creating a new buildable lot; if such would be the case then a zoning map amendment (rezoning) would be required to set a new zoning district boundary line.

(c) Except as specifically provided, no action of the board shall have the effect of permitting in any district land uses prohibited in that district.

(d) In exercising any of the foregoing powers, the board of adjustment may, in appropriate cases, establish suitable conditions and safeguards in harmony with the general purpose and intent of this chapter.

(Code 1988, § 17.81; Ord. of 1-27-2013)

Secs. 40-68—40-92. Reserved.

ARTICLE III. ZONING DISTRICTS

Sec. 40-93. Residential District A.

(a) *Purpose.* This residential district is intended to provide for single-family homes in a lower density living environment.

(b) *Principal permitted uses.* In the Residential District A, no building or premises shall be used and no building shall hereafter be erected or structurally altered, unless otherwise provided in this chapter, except for one or more of the following uses:

(1) Single-family dwellings.

(2) One private garage or the appropriate number of accessory buildings as specified in section 40-7(6).

(3) Storage garages, but only when such storage garage is an accessory building to a multiple family dwelling, provided that the capacity of such storage garage shall not be more than one car per dwelling unit in the building to which it is accessory. Not more than two commercial vehicles of not more than 1&half-ton capacity each shall be stored in any storage garage.

(4) Not over three boarders or lodgers not members of the family.

(5) Railroad right-of-way and passenger depots, not including switching, storage, freight yards or siding.

(6) Customary residential accessory uses.

(c) *Conditional uses.*

(1) Home occupations.

(2) Professional offices.

(d) *Height and area.* In the residential district, the height of buildings, the minimum dimensions of yards and the minimum lot area per family shall be as follows:

(1) *Height.* Buildings hereafter erected or structurally altered shall exceed neither 35 feet nor 2½ stories in height. See section 40-7(1), (2), and (3).

(2) *Side lot setback line.* There shall be a side lot setback line on each side of a building. For buildings not over 1½ stories high, the sum of the widths of the required side lot setback lines shall not be less than 20 feet and no single side lot setback shall be less than eight feet in width. For buildings from 1½ stories to 2½ stories high, the sum of the widths of the required side lot setbacks shall not be less than 25 feet, and no single side lot setback shall be less than ten feet in width; provided, however, that on a

single lot having a width of less than 60 feet and of record at the time of the passage of this chapter, the sum of the widths of the side lot setbacks shall be not less than the equivalent of four inches per foot of lot width for buildings not over 1½ stories high and five inches per foot of lot width for buildings from 1½ to 2½ stories high; provided further that the buildable width of any such lot in no case shall be reduced to less than 24 feet nor shall the width of any single side lot setback be less than 40 percent of the total required side lot setback widths.

(3) *Setback.* See section 40-145, highway setback lines.

(4) *Rear lot line setback.* There shall be a rear lot line setback having a minimum depth of 25 feet. See section 40-5(2), (7), (8); and 40-7(4).

(5) *Lot area per family.* Every building hereafter erected or structurally altered for occupancy by one family shall provide a lot area of not less than 10,000 square feet per family and no such lot shall be less than 75 feet in width at the front lot setback line. See sections 40-5(2), (8); and 40-7(5).

(Code 1988, § 17.30; Ord. of 1-27-2013)

Sec. 40-94. Residential District B.

(a) *Purpose.* This residential district is intended to provide a higher density and diverse housing environment than the Residential District A by the addition of two-family dwelling opportunities.

(b) *Principal permitted uses.* In the Residential District B, no building or premises shall be used and no building shall hereafter be erected or structurally altered unless otherwise provided in this chapter, except for one or more of the following uses:

(1) Permitted uses in the Residential District A.

(2) New two-family dwellings.

(3) Conversion into a two-family dwelling of an existing one-family dwelling

(4) Customary residential accessory uses.

(c) *Height and area.* In the Residential District B the height of buildings, the minimum dimensions of setback areas and the minimum lot area per family shall be as follows:

(1) *Height.* As specified in Residential District A.

(2) *Side yard.* As specified in Residential District A.

(3) *Setback.* As specified in Residential District A.

(4) *Rear yard.* As specified in Residential District A.

(5) *Lot area per family.* Every building hereafter erected or structurally altered for occupancy by one family shall provide a lot area not less than 7,200 sq. ft. per family and no such lot shall be less than 60 feet in width. Every building hereafter erected or structurally altered for occupancy by two families shall provide a lot area not less than 3,600 sq. ft. per family and no such lot shall be less than 60 feet wide. See §§ 40-5(3), (8) and 40-7(5).

(d) *Conditional uses.* Those conditional uses of the Residential District A.

(Code 1988, § 17.31; Ord. of 1-27-2013; Ord. of 5-17-2016; Ord. No. 2020-2, 3-10-2020)

Sec. 40-95. Residential District C.

(a) *Purpose.* This residential district is intended to provide for a higher density and diverse living environment than provided in the Residential A and Residential B Districts.

(b) *Principal permitted uses.* In Residential District C, no building or premises shall be used and no building shall hereafter be erected or structurally altered unless otherwise provided in this chapter except for one or more of the following uses:

(1) Permitted uses in Residential District B, except as otherwise specified.

(2) New multiple family dwellings.

(3) Conversion into three or more family dwellings of an existing one- or two-family dwelling.

(4) Planned unit development. When a planned unit development (PUD) is to be constructed, the planning and zoning commission may provide a recommendation to the town board to approve a development plan, provided it complies with the regulations of this chapter and the following:

a. A map in duplicate, drawn to a minimum scale of 1" to 100' showing:

1. The parcel boundaries and legal description.

2. The parcel location.

3. The legal description of the proposed PUD.

4. The location and use of all structures.

5. The ordinary high-water elevation of any navigable waters within 300 feet of parcel boundaries.

6. Number of residential units.

7. Proposed off-street parking areas.

8. The location and style of exterior lighting and signage.

9. The location of all public and private utilities.

b. Any additional information deemed necessary to ensure compliance with this chapter.

In a planned unit development, there shall be no predetermined specific lot area, lot width, height, yard and usable open space requirements, but such requirements as are made a part of an approved final development and implementation plan, and shall be construed to be and enforced as a part of this chapter.

(c) *Conditional uses.* Conditional uses of Residential District B.

(d) *Height and area.* In Residential District C, the height of buildings, the minimum dimension of yards and the minimum lot area per family shall be as follows:

(1) *Height.* As specified in Residential District A.

(2) *Side yard.* As specified in Residential District A.

(3) *Setback.* As specified in Residential District A.

(4) *Rear yard.* As specified in Residential District A.

(5) *Lot area per family.* Every building hereafter erected or structurally altered for occupancy by one family shall provide a lot area of not less than 7,200 sq. ft. per family and no lot shall be less than 60 feet in

width. Every building hereafter erected or structurally altered for occupancy by three or more families shall provide a lot area of not less than 2,500 sq. ft. per family, and no such lot shall be less than 60 feet wide. See §§ 40-5(2), (8) and 40-7(5).

(Code 1988, § 17.32; Ord. of 1-27-2013; Ord. of 5-17-2016; Ord. No. 2020-2, 3-10-2020; Ord. No. 2020-4, 9-8-2020)

Sec. 40-96. Rural Residential District.

(a) *Purpose.* This zoning district is intended to provide diversity of land usage with a more rural living environment and rural atmosphere.

(b) *Use.* In Rural Residential District, no building or premises shall be used and no building shall hereafter be erected or structurally altered, unless otherwise provided in this chapter, except for one or more of the following uses:

(1) Any permitted use in Residential District A.

(2) General farming, except farms operated for the disposal of garbage, rubbish, offal or sewage.

(3) Roadside stands for the sale of farm products produced on the premises.

(4) Signs not over eight square feet in area advertising the sale of farm products produced on the premises.

(5) Printed bulletin displays: Signs not to exceed 325 square feet. Placement of bulletin boards along highways: Location from center of highway and distance away from intersections regulated by state highway commission.

(6) Riding, training or boarding stables and paddocks.

(c) *Conditional uses.* Microwave radio relay structures.

(d) *Height and area.* In this section, buildings hereafter erected or structurally altered for human habitation will meet the requirements for height of buildings, the minimum dimensions of yards and the minimum lot area per family as follows:

(1) *Height.* As specified in Residential District A.

(2) *Side yards.* As specified in Residential District A.

(3) *Setback.* As specified in Residential District A.

(4) *Rear yard.* As specified in Residential District A.

(5) *Lot area per family.* Every building hereafter erected, or structurally altered for occupancy by one family, shall provide a lot area of not less than 10,000 square feet per family, and no such lot shall be less than 75 feet in width.

(Code 1988, § 17.33; Ord. of 1-27-2013; Ord. No. 17.33(3)(e)-2014, 6-10-2014)

Sec. 40-97. Conditional use provisions.

(a) *Approval required.* Certain uses and situations which are of such a special nature, or are so dependent upon actual contemporary circumstances as to make impractical the predetermination of permissibility, or the detailing in this chapter of specific standards, regulations or conditions which would permit such determination in each individual situation, may be permitted as conditional uses in the residential districts

and in the rural residential district, subject to such requirements as are hereinafter specified for each situation.

(b) *Application.* Applications for conditional use permits shall be made on forms furnished by the town board, and shall include the following where pertinent and necessary for proper review by the town board:

(1) A map (preferably a topographic map) in triplicate, drawn to a scale of not less than 200 feet to one inch showing the land in question; its legal description and location; location and use of buildings; sanitary systems and private water supplies on such land; the high-water elevation of any navigable waters within 300 feet of the land in question; and the proposed location and use of any buildings, sanitary systems and wells on such land and within 300 feet of such land in question.

(2) Additional information as may be required by the town board, the county health commission or other public agencies, such as legal permits required by any state or federal agency for the operation of the proposed conditional use.

(3) The application fee for a conditional use permit shall be determined by the town board. Costs incurred by the town board in obtaining legal, planning, engineering and other technical and professional advice in connection with the review of conditional use applications and preparation of conditions to be imposed on such uses shall be charged to the applicant, and if required by the town board, a fee covering such costs shall accompany the application.

(4) The application shall bear the signature of the applicant or applicant's agent, with address and phone number. The applicant shall be the owner of the land or the lessee or agent. In all cases, the owner of the land and the operator of the proposed conditional use shall be identified on the application.

(5) Approved conditional uses do not go with the land, but only to the person or entity for whom the conditional use permit is issued to. Upon any change of ownership or lessee of the conditional use, an extension and reassignment of the conditional use permit shall be applied for and require the review and approval of the town board.

(c) *Public hearing.* Upon receipt of the application, the foregoing data and fees, a public hearing will be held at a regular meeting of the town board, publication and notices thereof to be the same as that under the applicable state public hearing requirement.

(d) *Final review and approval.* The town board shall review the proposal as submitted. Any conditions deemed necessary by the town board shall be made an integral part of the permit. These conditions shall be complied with by the applicant and any deviation or alteration of those conditions set forth in the permit shall constitute a violation of the terms of the conditional use permit. Such violation shall constitute a violation of this ordinance and will be subject to prosecution and penalties under the terms of this article.

(e) *Application for change of conditional use permit.* If any holders of a conditional use permit wishes to extend or alter the terms of such permit, he must apply for such extension or alteration through the procedure of application for conditional use permits detailed herein.

(f) *Expiration of conditional use status.*

(1) Conditional use status will terminate when, after public hearing, the town board determines any of the following:

a. The conditional use has not continued in conformity with the conditions of the permit.

b. Upon the request of the town board, a change in the character of the surrounding area or in the conditional use itself causes such use to be no longer compatible with surrounding uses.

c. The conditional use has been discontinued for a period of 12 consecutive or 18 cumulative months in a three-year period. A business of a seasonal nature shall not be deemed discontinued during periods in which it is normally inactive.

(2) Upon such determination, the owner of the premises shall be required to bring all such land and buildings into conformity with the district regulations of the district in which such former conditional use is located, and all other provisions of this chapter within 90 days from such determination.

(g) *Uses authorized by conditional use permit in residential districts.* The following conditional uses may be authorized in the respective districts in addition to those conditional uses that may be specified in each of those districts:

(1) Golf courses, except miniature courses and practice driving tees, operated for commercial purposes, including such buildings, structures and uses that are necessary for their operation, except those the chief activity of which is a service carried on as a business.

(2) Funeral home.

(3) Group home.

(4) Home occupations other than those provided under the definition in section 40-4.

(5) Hospitals, clinics, medical and dental offices.

(6) Nursery schools, day nurseries and child care centers (not including dormitories); provided that for each child cared for there shall be provided and maintained, in addition to the required yard area, a minimum of 200 square feet of outdoor play area. Such play space shall have a total minimum area of not less than 8,000 square feet and shall be screened from any adjoining residential lot.

(7) Private clubs, fraternities and lodges, except those whose chief activity is one customarily carried on as a business. Any expansion of this use involving the enlargement of buildings, structures and land areas devoted to such use, shall be subject to the granting of a conditional use permit.

(8) Telephone buildings, exchanges, lines and static transformer stations provided there is no service garage or storage yard; radio and television stations and microwave relay structures.

(9) Truck gardening; nurseries and greenhouses only for the propagation of plants, provided that greenhouse heating plants shall be not less than 60 feet from every lot line.

(10) Farm buildings on an existing farm, provided that buildings in which farm animals are kept shall be at least 100 feet from the nearest residence or non-farm lot. Farm buildings housing animals, barn yards or feed lots shall be at least 100 feet from any navigable water and shall be located so that manure will not drain into any watercourse, pond or stream.

(h) *Uses authorized by conditional use permit in the Rural Residential District.*

(1) Golf courses.

(2) Funeral home.

(3) Home occupations other than those provided under the definition in section 40-4.

(4) Nursery schools, day nurseries and child care centers (not including dormitories); provided that for each child cared for there shall be provided and maintained, in addition to the required yard area, a minimum of 200 square feet of outdoor play area. Such play area shall have a total minimum area of not less than 12,000 square feet and shall be screened from any adjoining residential lot.

(5) Private clubs, fraternities and lodges, except those whose chief activity is one customarily carried on as a business. Any expansion of this use involving enlargement of buildings, structures and land area devoted to such use shall be subject to the granting of a conditional use permit.

(6) Telephone buildings, static transformer stations, service garages and storage yards, radio and television stations and microwave radio relay structures.

(7) Sewage treatment plants.

(8) Aircraft landing fields.

(9) Contractor's storage yards, when any such yard shall be so placed, or so screened by a shrub or tree planting so as not to be visible from any public highway or any residential building other than that of the owner of such yard, his agent or employee.

(10) Fur farms, when located not less than 400 feet from any residential building other than that of the owner of the premises, his agent or employee and not less than 200 feet from the right-of-way line of any federal, state, or county trunk highway or town road.

(11) Kennels, when located not less than 600 feet from any residential building other than that of the owner of such kennels, his agent or employee.

(12) Animal hospitals, when any building devoted wholly or partly to such uses or accessory thereto shall be distant not less than 150 feet from any residential building not on the same premises.

(13) Saw mills, when located on the same farm premises for more than 30 days.

(i) *Conditions which may be attached to a conditional use permit in an Industrial District.* Upon consideration of information supplied at the public hearing, the following conditions may be attached to the granting of a conditional use permit:

(1) Increased setbacks and yards.

(2) Specifications for water supply, liquid waste and solid waste disposal facilities.

(3) Landscaping and planting screens.

(4) Sureties.

(5) Operational controls and time of operation.

(6) Air pollution controls.

(7) Erosion prevention measures.

(8) Location of the use.

(9) Similar requirements found necessary to fulfill the purpose and intent of this chapter.

(10) Compliance with the county solid waste management plan and any other county comprehensive plan provided in this Code or otherwise approved by the county.

(11) For garbage, trash or recycling transfer stations used for the purpose of unloading and reloading garbage, trash, or recycling materials, the following conditions shall also apply:

a. The location is at least 500 feet from a floodplain, wetland, endangered and protected flora and fauna habitats, sites of historical, archeological or cultural significance, prime agricultural land, park land or preserves.

b. The location and operation complies with federal regulations for operation in proximity to airports.

(Code 1988, § 17.34; Ord. of 1-27-2013)

Sec. 40-98. General Agricultural District.

(a) *Purpose.* This district is intended to provide areas within the town for non-urban uses of an agricultural nature where the land capability is conducive to such use and where the town's land use planning indicates

that general agricultural is an appropriate land use within the context of total town land usage and compatibility with adjacent land use, particularly housing usage.

(b) *Use.* In the General Agricultural District, no building or premises shall be used and no building shall hereafter be erected or structurally altered, unless otherwise provided in this chapter, except for one or more of the following uses:

(c) *Principal permitted uses.*

(1) Forest preserves forestry and the production of forest products.

(2) The harvesting of any wild crops such as marsh hay, ferns, moss, berries or seeds.

(3) Greenhouses and nurseries.

(4) General farming, but not including confined animal feeding operations.

(5) Kennels, fur and animal farms.

(6) Aircraft landing fields, basins and hangers.

(7) Fire control structures.

(8) Public and private parks, playgrounds, camps, golf courses, riding and shooting clubs, amusement parks.

(9) Organized recreational camps, motels and tourist camps when such camps provide not less than 4,000 square feet of lot area for each cabin, trailer, tent or housecar, and when such camp is clearly bounded by a fence or hedge and is located not less than 1,000 feet from the boundary of any residential district; provided further, that no person or party other than the owner shall occupy such tourist camp for more than 90 days in any one year.

(10) Hunting, fishing and trappers cabins and boat liveries.

(11) The residence of the farm owner and a watchman, caretaker or supervisor employed on the premises and his family.

(d) *Conditional uses.*

(1) Mines, quarries and gravel pits

(2) Processing and manufacturing of natural resources indigenous to the county

(3) Hydroelectric power and flood control dams and structures

(4) Telephone, telegraph and power transmission lines and buildings, and microwave radio relay structures.

(e) *Height and area.* Buildings hereafter erected or structurally altered for human habitation shall be subject to all height and area regulations established for similar buildings in the Rural Residential District.

(Code 1988, § 17.35; Ord. of 1-27-2013)

Sec. 40-99. Commercial District.

(a) *Purpose.* This zoning district is intended to provide locations for general business activity for the purpose of providing commercial products and services to town residents and visitors, and in a pattern that avoids conflicts with residential uses and living environments. The district is further intended to further the town's economic development policies and promote job development and tax base growth.

(b) *Use.* In the Commercial District, no building or premises shall be used and no building shall hereafter be erected or structurally altered, except for the permitted uses found in the Residential A District on those lots which had single-family residences already in existence on January 22, 2013 (see appendix A to Ordinance No. 17.11, 5-17-2016), unless otherwise provided in this chapter. Any of the following specified uses are allowed:

(1) Any use authorized in the Residential "C" District. See Section 40-95 (b). In any case where a property is used for both commercial and residential uses, it must meet the height, side yard, lot area, and lot width regulated by the principal use of the property.

(2) Animal hospital and pet shop.

(3) Art shop, gift shop, jewelry store and optical store.

(4) Automobile sales and service establishment, public garage, parking lot.

(5) Bank and financial institution, brokerage and pawn broker.

(6) Bakery (retail).

(7) Barbershop and beauty parlor.

(8) Book and stationery store.

(9) Bowling alley, pool and billiard room, gymnasium, dancing school, dance hall, skating rink, theatre, except drive-in theatre and stock car race tracks.

(10) Candy store, confectionery store, ice cream store, soda fountain, soft drink stand.

(11) Clinic.

(12) Convention and exhibition hall.

(13) Cleaning and dyeing establishment.

(14) Department store.

(15) Dress shop, clothing store, dry goods store, notion shop, hosiery shop, tailor shop, shoe store.

(16) Drug store, pharmacy.

(17) Farm machinery sales and service.

(18) Filling stations and convenience stores.

(19) Food products (retail), grocery store (retail), delicatessen, meat and fish market, fruit and vegetable store, tea and coffee store, food locker plants but not slaughtering.

(20) Florist shop.

(21) Feed and flour mill.

(22) Hardware and paint store.

(23) Household appliance store, furniture store, plumbing, heating and electrical supplies, crockery store.

(24) Hotel.

(25) Lumber, fuel and supply yards.

(26) Music store, radio store, radio broadcast studio.

(27) Newsstand.

(28) Photography studio, photographer's supplies.

(29) Railroad and bus depot and truck terminal.

(30) Restaurant, cafeteria, lunch room, refreshment stand, caterer, tavern, bar.

(31) Telephone and telegraph office.

(32) Temporary structure.

(33) Tobacco and pipe store.

(34) Undertaking establishment.

(35) Warehouses not in excess of 100,000 square feet and not more than two stories high.

(36) Businesses whose primary function is providing services or products involving the use of computer and telecommunications related technologies, but not the production of such products.

(37) Any other uses similar in character and the processing or treatment of products clearly incidental to the conduct of a retail business on the premises.

(38) Such accessory uses as are customary in connection with the foregoing uses and are incidental thereto.

(39) Any other use determined by the zoning board of adjustment to be of the same general character and land use impact as the above specified uses.

(c) *Height and area.* In the commercial district, the height of the buildings and the minimum dimensions of yards are as follows:

(1) *Height.* Buildings hereafter erected or structurally altered shall exceed neither 45 feet nor three stories in height, and as referenced in section 40-7(1) and (2).

(2) *Side lot line setback.* Buildings or parts of buildings hereafter erected or structurally altered shall have a minimum of 25 feet for each side lot line setback.

(3) *Front lot line setback.* Twenty feet.

(4) *Rear lot line setback.* There shall be a rear lot line setback having a minimum depth of 25 feet for a building two stories or less in height. For each additional story or fractional story in height, the depth of such rear yard shall be increased five feet. See sections 40-5 and 40-7(4), (6), (7) and (8).

(5) *Lot coverage.* The total ground floor of every building or part of building hereafter erected or structurally altered shall not exceed 35 percent of the total lot area to which it is attached.

(6) *Vision clearance.* There shall be a vision clearance height of not less than ten feet extending from the curb level to the ceiling line of the ground floor, but in no case shall such vision clearance be less than 12 feet high. A vision corner shall be maintained in each quadrant of all intersections of streets, highways and/or railroads. The vision corner is a triangle bounded by the street, highway or railroad centerlines and a vision clearance setback line. The setback line connects points on each centerline which are located 250 feet back from the intersection of the centerline.

(d) *Conditional uses.*

(1) Microwave relay towers.

(2) New substations, towers, lines and conduits related to energy and communications utilities, but not including repair, replacement, or minor extensions of such uses.

(Code 1988, § 17.36; Ord. of 1-27-2013; Ord. of 5-17-2016; Ord. No. 2020-4, 9-8-2020)

Sec. 40-100. Light Industrial District.

(a) *Purpose.* The Light Industrial District is intended to provide locations for businesses that would have land use intensities, traffic, and visual impacts that would not be consistent with the purpose and development standards of the Commercial District but would be of a less intensive nature than the functional and visual impacts of the Heavy Industrial District. The district is also intended to further the town's economic development goals and benefits.

(b) *Use.* In the Light Industrial District, no building or premises shall be used and no building hereafter be erected or structurally altered unless as permitted and regulated in the commercial district, except as otherwise provided in this chapter or for one or more of the following uses:

(1) Wholesale business, warehouses, truck terminals and freight houses.

(2) Bulk storage plants, but not including junkyards or the sale or storage of salvage materials.

(3) Bakeries, printing plants, laundries, cleaning and dyeing plants, mechanical repair shops, including repair garages, bottling plants, experimental and manufacturing laboratories.

(4) Woodworking plants, plants for the fabrication of sheet metal products and welding shops.

(5) Any processing or treatment clearly incidental to the conduct of a permitted business or use.

(6) Manufacturing, processing, assembling and/or packaging, and distribution of products when authorized by the board of adjustment, after holding a public hearing and finding that, in their opinion, the use will not be hazardous, offensive or objectionable due to odor, dust, smoke, cinders, gas, fumes, noise, vibration, radiation, refuse matter or water carried waste.

(c) *Height and area.* In the light industrial district, the height of buildings and the minimum dimensions of yards are as follows:

(1) *Height.* As specified in section 40-101 Industrial District.

(2) *Side lot line setback.* As specified in the general Commercial District.

(3) *Front lot line setback.* See section 40-145 setback distances

(4) *Lot coverage.* As specified in the Commercial District.

(5) *Vision clearance.* As specified in the Commercial District.

(Code 1988, § 17.37; Ord. of 1-27-2013; Ord. of 5-17-2016)

Sec. 40-101. Industrial District.

(a) *Purpose.* This district has the same general purposes as for the Light Industrial District, except that the uses identified in the Industrial District have much greater visual, environmental, and neighborhood impacts that require more intensive development standards and greater review by the town government.

(b) *Use.* In the Industrial District, unless otherwise provided in this chapter, buildings or land may be used for any purpose except the following:

(1) Residential, educational or institutional uses, except a dwelling for a watchman or caretaker employed on the premises and members of his family.

(2) Uses in conflict with any laws of the state or any ordinances of the county governing nuisances.

(c) *Conditional uses.* Any of the following uses shall not be allowed unless or until the location of such use has been approved in writing as a conditional use by the town zoning agency after investigation and public hearing pursuant to section 40-97:

(1) Abattoirs, except for slaughter of poultry.

(2) Acid manufacture.

(3) Cement, lime, gypsum or plaster of Paris manufacture.

(4) Distillation of bones.

(5) Explosives manufacture or storage.

(6) Fat rendering.

(7) Fertilizer manufacture.

(8) Garbage, rubbish, offal or dead animal reduction or dumping.

(9) Glue manufacture.

(10) Junkyard.

(11) Petroleum refining.

(12) Smelting of tin, copper, zinc or iron ores.

(13) Stockyards.

(14) Garbage, trash or recycling transfer facilities.

(15) Terminals and storage of explosive and flammable substance.

(d) *Height and area.* In the Industrial District, the height of buildings, the minimum dimensions of yards and the minimum lot area per family shall be as follows:

(1) *Height.* Buildings hereafter erected or structurally altered shall exceed neither 60 feet nor five stories in height. See section 40-7(2).

(2) *Side lot line setback.* Twenty-five feet.

(3) *Front lot line setback.* See section 40-145 setback distances.

(4) *Rear lot line setback.* There shall be a rear lot line setback having a minimum depth of 25 feet for a building three stories or less in height. For each additional story or fractional story in height, the depth of such rear yard shall be increased three feet.

(5) *Vision clearance.* There shall be a vision clearance of not less than ten feet extending from the curb level to the ceiling line of the ground floor, but in no case shall such vision clearance be less than 12 feet high.

(Code 1988, § 17.38; Ord. of 1-27-2013; Ord. of 5-17-2016)

Sec. 40-102. Manufactured Home Community District.

(a) *Placement.* Mobile home parks shall only be permitted in the Manufactured Home Community District.

(b) *Use.* In the Manufactured Home Community District, no building or premises shall be used and no building shall hereafter be erected or structurally altered unless otherwise provided in this chapter, except mobile homes, as defined in Wis. Stats. § 66.0435(1)(d). The term "residences," as used herein, means places of human habitation. Nothing herein shall be construed to restrict the erection and use of a permanent

structure for an office for an operator of a mobile home park or for accessory building. The term "accessory buildings," as used herein, means a building used for housing washing machines and dryers for the use of inhabitants of a mobile home park, or any building used for the mobile home operator for storage or repair of equipment incidental to the operation of a mobile home park.

(c) *Restrictions and regulations.*

(1) There shall be no mobile home sales, except occasional sales by individual owners of mobile homes. The term "occasional sales," as used herein, is defined to mean sales on a non-regular basis by persons not engaged in the business of mobile home sales.

(2) Mobile homes and mobile home parks (as defined by Wis. Stats. 66.0435(1)(cg)) shall comply with the following regulations:

a. Mobile home parks shall contain a minimum area of five acres.

b. The minimum space (as defined in Wis. Stats. § 66.0435(1)(i)) shall be 4,000 square feet.

c. The minimum width of each space shall be 40 feet.

d. The top of a mobile home (excluding the chimney) shall not be more than 15 feet from the ground.

e. Mobile homes shall not be closer than 20 feet from each other.

f. Each mobile home shall be no less than 15 feet from any roadway in the park. The term "roadway" is defined as any road in the park used for the driving of a motor vehicle, but does not include a driveway used only by the inhabitant of a mobile home, for the parking of his motor vehicle.

g. No mobile home shall be closer than 50 feet to the right-of-way line of any federal, state or county highway.

h. Each mobile home park shall be well drained, properly graded and free from stagnant pools of water. The drainage and grade of such parks shall be based upon reasonable regulations adopted by the town board.

i. Each mobile home park shall have a drinking water and sanitary waste disposal system connection for each mobile home, and such system shall conform to any statute, rule or regulation of the department of natural resources or any county ordinance regulating them.

j. Each mobile home park shall contain an area of not less than five percent of its total area for the recreational use of its inhabitants.

k. Any roadway within a mobile home park shall be at least 40 feet wide. This restriction shall not apply to a driveway or parking area.

l. Each space shall have a parking area or driveway sufficient to provide parking for at least one automobile, and no parking shall be permitted on any roadway within a park.

m. Each mobile home park shall be clearly bounded by a hedge of trees.

(Code 1988, § 17.39; Ord. of 1-27-2013)

Sec. 40-103. Community-based residential facilities.

Community-based residential facilities may be located in any residential district, the Commercial District and in the General Agriculture District upon petition and approval of a conditional use permit being granted pursuant to section 40-97. Community-based residential facilities are prohibited in all other districts.

(Code 1988, § 17.40; Ord. of 1-27-2013)

Sec. 40-104. Public Facilities and Institutional District.

In the Public Facilities And Institutional District, no building or premises shall be used and no building hereafter shall be erected or structurally altered unless as provided in this chapter.

(1) *Authorized uses.*

a. Faith-based buildings or structures.

b. Schools.

c. Libraries.

d. Colleges and dormitories.

e. Municipal buildings, structures, and parking facilities.

f. Recreational and community centers.

g. Cemeteries.

h. Public airports.

(2) *Conditional uses.*

a. Sewage treatment facilities.

b. Municipal solid waste facilities.

c. Garbage, trash or recycling transfer stations or facilities.

d. Correctional facilities.

e. Telecommunications facilities.

f. Private aircraft landing fields, basins or hangers.

(3) *Dimensional standards.* The following dimensional standards shall apply to buildings and structures:

a. *Height.* There shall be a maximum height of 60 feet.

b. *Setback.* Highway setback lines are provided in section 40-145 or as established on a recorded subdivision plat or right-of-way plat.

c. *Side yard.* There shall be a minimum side yard on both sides of the structure of 25 feet.

d. *Rear yard.* There shall be a rear yard having a minimum depth of 25 feet.

e. *Lot coverage.* The total ground floor of every building or part of a building hereafter erected or structurally altered shall not exceed 35 percent of the total lot area.

(Code 1988, § 17.41; Ord. of 1-27-2013)

Secs. 40-105—40-121. Reserved.

ARTICLE IV. REQUIREMENTS FOR SPECIFIC USES

Sec. 40-122. Boathouses and houseboats.

(a) No person shall build, anchor, keep or maintain, or use for dwelling or business purposes any houseboat, on or near the Mississippi River and all tributaries thereto, excepting the area west of a line running through the center of Sections 1, 12, 13, 24 and 25, Township 16 North, Range 8 West, and also excepting the Crosse River within the unincorporated area of Crosse County lying between the north and south lines of Township 16 North for a period of time longer than 24 hours. The term "houseboat" is defined as any floating structure designed or used for dwelling or business purposes.

(b) No person shall build, anchor, keep or maintain any boathouse on or near the Mississippi River and all tributaries thereto, excepting the area west of a line running through the center of Sections 1, 12, 13, 24 and 25, Township 16 North, Range 8 West, and also excepting the Crosse River within the unincorporated area of Crosse County lying between the north and south lines of Township 16 North, excepting in areas zoned commercial or industrial, provided such permitted area is not within 600 feet of a highway bridge or causeway crossing the Mississippi River or any tributary thereto. The term "boathouse" is defined as any structure either floating or secured to the ground designed or used to store boats or marine equipment.

(c) The owner or occupant of any floating houseboat located in an improper area by reason of this article shall have a period of six months from the date of publication of the ordinance from which this article is derived to remove such houseboat or boathouse therefrom.

(Code 1988, § 17.50; Ord. of 1-27-2013)

Secs. 40-123—40-142. Reserved.

ARTICLE V. HIGHWAY SETBACKS

Sec. 40-143. Structures prohibited within setback lines.

No new building, new sign or other new structure or part thereof shall be placed between the setback lines established by this article and the highway except as provided by this article, and no building, sign or structure or part thereof existing within such setback lines on September 20, 1979, shall be altered, enlarged or added to in any way that increases or prolongs the permanency thereof, or be reconstructed in its original existing location after having been destroyed by fire, storm or other catastrophe to the extent of 60 percent or more of its last assessed value.

Sec. 40-144. Structures permitted within the front lot line setback.

The following kinds of structures may be placed between the setback lines and the street or highway right-of-way line:

(1) Open fences not to exceed four feet above the ground surface.

(2) Telephone, telegraph and power transmission poles.

(3) Underground structures not capable of being used as foundations for future prohibited overground structures.

(4) Access or service highways constructed according to plans as approved by the town board and/or the county highway committee as may be applicable. In giving such approval, the town board and the

county highway committee shall give due consideration to highway safety and maximum sight distances.

(5) This section shall not be interpreted so as to prohibit the planting and harvesting of shrubbery or trees; provided, however, that no building or structure, trees or shrubbery shall be so located, maintained or permitted to grow so that the view across the required vision clearance triangle shall not be obstructed.

(6) Flag poles.

(7) Temporary property sale signs as provided for in chapter 26.

Sec. 40-145. Setback distances.

(a) *Setback lines established.* In order to promote the public safety, general welfare and convenience, it is necessary that highway setback lines be established in the county outside the limits of incorporated cities and villages.

(1) Setback lines are hereby established along all public highways, at the intersections of highways with highways and highways with railways as hereafter provided.

(2) Where a highway is located on a city or village boundary, this section is not intended to be effective on the side within the city or village.

(3) Where a highway is located along the boundary with another county, this section is not intended to be effective on the side within the adjacent county.

(b) *Classes of highways.*

(1) *Class 1 highway.* Improved or unimproved town roads or other public roads not identified as a Class 2 or 3 highway.

(2) *Class 2 highway.* Improved or unimproved county roads.

(3) *Class 3 highway.* Improved or unimproved state or federal roads.

(c) *Delineation and enforcement of setback distances.*

(1) Whenever a highway is improved to a classification requiring a greater setback distance than what is required by this section prior to such improvement, the setback distance of the latter classification shall be applicable.

(2) Recorded subdivision plats or right-of-way plans may require a different setback than what is listed in this section. The setback lines established by such plat or plan will be enforced even if such setback is less restrictive than this section.

(3) In cases where the provisions of this section may be interpreted to provide for different setback distances, the greater setback distance shall be enforced.

(4) The setback distances for the respective highway classes shall be as follows:

a. Class 1 highway: Not less than 25 feet from the highway right-of-way line.

b. Class 2 and 3 highway: 80 feet from the centerline but not less than 50 feet from the highway right-of-way line.

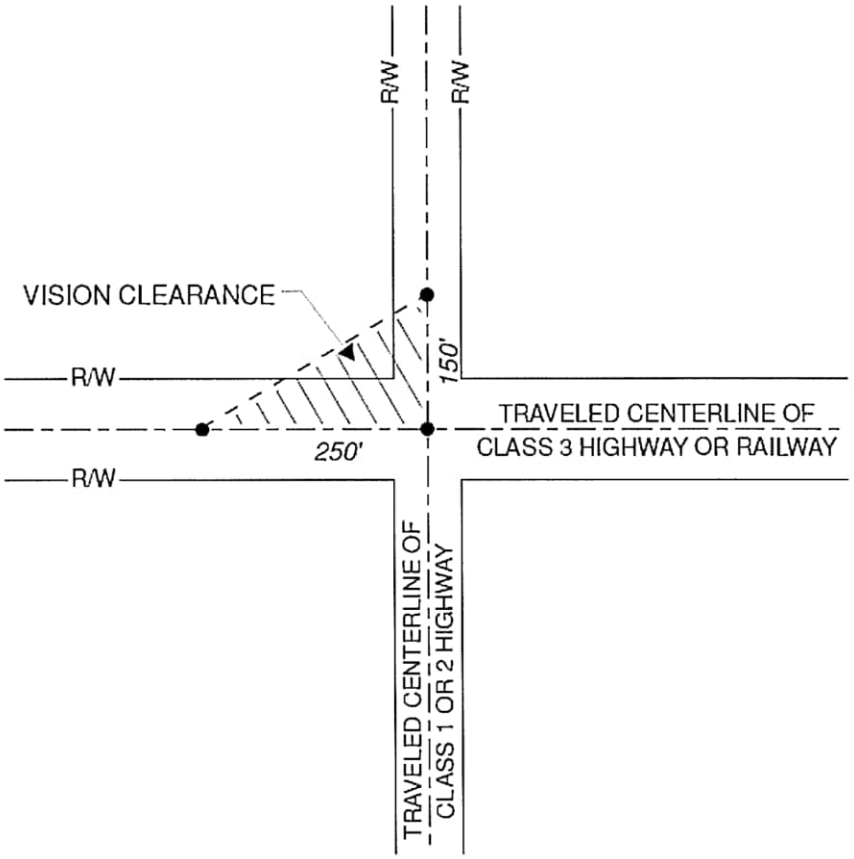
c. Other: For a parcel which does not abut a Class 1, 2, or 3 highway, a 25-foot front yard setback shall apply.

(d) *Vision clearance.* There shall be an area of vision clearance at all highway and railway intersections. The vision clearance shall be an area calculated by connecting the endpoints of line segments which begin at the vertex of an intersection thence along the traveled centerlines away from the vertex for a measured distance of:

(1) 150 feet along the traveled centerline of a Class 1 and 2 highway.

(2) 250 feet along the traveled centerline of a Class 3 highway and the centerline of a railway.

(3) Typical vision clearance diagram:



(Code 1988, § 17.63; Ord. of 1-27-2013; Ord. No. 2020-4, 9-8-2020)

Secs. 40-146—40-173. Reserved.

ARTICLE VI. SIGN REGULATION

Sec. 40-174. Sign ordinance.

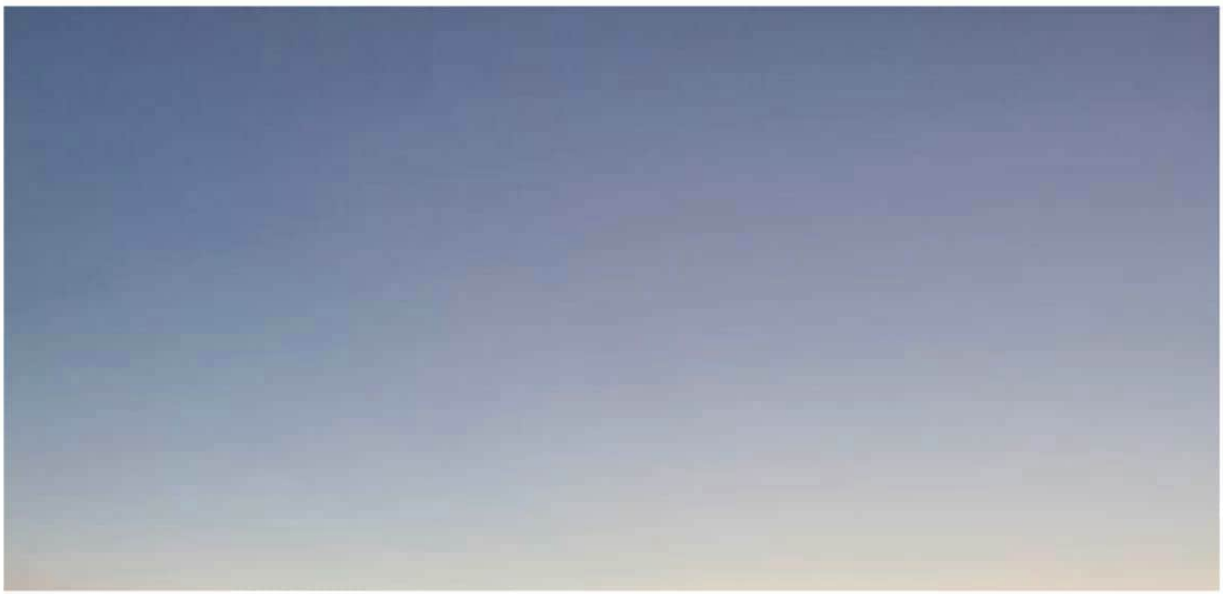
The town sign ordinance as incorporated in chapter 26 of this Code and any amendments thereto are adopted by reference and made a part of this chapter.

(Code 1988, § 17.70; Ord. of 1-27-2013)

Exhibit 11

Town Comprehensive Plan

TOWN OF CAMPBELL COMPREHENSIVE PLAN



2021 - 2040



PREPARED BY:

Mississippi River Regional Planning Commission
in collaboration with the Town of Campbell Plan Commission
and the Town of Campbell Town Board

Town of Campbell – Comprehensive Plan 2021 – 2040

Town Board:	Terry Schaller Mitch Brohmer Lee Donahue Ralph Thoren Jason Stratman Town Clerk/Treasurer: Cassandra Hanan
Plan Commission:	Al Macha Steve Hockenbery Joe Weitekamp Mitch Bromer Luke Raymer Justin Kohls Jason Stratman
Plan prepared with the assistance of:	Mississippi River Regional Planning Commission *Mississippi River Regional Planning Commission* *1707 Main Street, Suite 435* *La Crosse, WI 54601* *608.785.9396* *plan@mrrpc.com* Staff: Dave Bonifas Abbey Nicewander Bob Gollnik Sarah Ofte

RECOMMENDED TO ADOPT BY RESOLUTION 2021-2 – APRIL 7TH, 2021
By the Town of Campbell Plan Commission

ADOPTED BY ORDINANCE 2021-2 – APRIL 16TH, 2021
By the Town of Campbell Town Board

Vision Statement

We foresee the Town of Campbell to be primarily suburban in character, accommodating low density residential, commercial, and industrial development so long as a land use plan and appropriate programs are in place to continually improve the quality of life and safety of the people in the Town of Campbell.

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Introduction

Purpose of the Comprehensive Plan

Description of Statute and Elements

Chapter 66.1001, Wisconsin Statutes, lists nine elements that comprise a comprehensive plan. Town of Campbell (hereafter referred to as Campbell) organized these elements into nine chapters to promote readability and easy reference.

Issues and Opportunities – This element provides an overview of the important demographic trends and background information necessary to create a complete understanding of the Town of Campbell. Section 66.1001 (Comprehensive Planning) of the Wisconsin Statutes requires this element to include a statement of overall goals, objectives, policies and programs for the 20-year planning period, as well as household and employment forecasts that are used to guide the development of this plan, and demographic trends, age distribution, education levels, income levels and employment characteristics that exist within the governmental unit.

Housing – A compilation of objectives, policies, goals, maps, and programs of Campbell to provide an adequate housing supply that meets existing and forecasted housing demand.

Transportation – A compilation of objectives, policies, goals, maps, and programs to guide the future development of multimodal transportation including highways, transit, transportation systems for persons with disabilities, bicycles, electric scooters, pedestrians, railroad, air transportation, trucking, and water.

Utilities and Community Facilities – A compilation of objectives, policies, goals, maps and programs to guide the future development of utilities and community facilities in the local governmental unit such as sanitary sewer service, stormwater management, water supply, solid waste disposal, on-site wastewater treatment technologies, recycling facilities, parks, telecommunications facilities, power-generating plants and transmission lines, cemeteries, health care facilities, child care facilities and other public facilities, such as police, fire and rescue facilities, libraries, schools and other governmental facilities. The element shall describe the location, use and capacity of existing public utilities and community facilities that serve the local governmental unit, shall include an approximate timetable that forecasts the need in the local governmental unit to expand or rehabilitate existing utilities and facilities or to create new utilities and facilities and shall assess future needs for government services in the local governmental unit that are related to such utilities and facilities.

Agricultural, Natural, and Cultural Resources – A compilation of objectives, policies, goals, maps and programs for the conservation, and promotion of the effective management, of natural resources such as groundwater, forests, productive agricultural areas, environmentally sensitive areas, threatened and endangered species, stream corridors, surface water, floodplains, wetlands, wildlife habitat, metallic and nonmetallic mineral resources consistent with zoning limitations under s. 295.20 (2), parks, open spaces, historical and cultural resources, community design, recreational resources and other natural resources.

Economic Development – A compilation of objectives, policies, goals, maps and programs to promote the stabilization, retention or expansion, of the economic base and quality employment opportunities in Campbell, including an analysis of the labor force and economic base of Campbell.

Intergovernmental Cooperation – A compilation of objectives, policies, goals, maps, and programs for joint planning and decision making with other jurisdictions, including school districts, drainage districts, and adjacent local governmental units, for siting and building public facilities and sharing public services. The element shall analyze the relationship of the local governmental unit to school districts, drainage districts, and adjacent local governmental units, and to the region, the state and other governmental units.

Land Use – A compilation of objectives, policies, goals, maps and programs to guide the future development and redevelopment of public and private property. The element shall contain a listing of the amount, type, intensity and net density of existing uses of land in the local governmental unit, such as agricultural, residential, commercial, industrial and other public and private uses. The element shall analyze trends in the supply, demand and price of land, opportunities for redevelopment and existing and potential land-use conflicts. The element shall contain projections for 20 years, in 5-year increments of future residential, agricultural, commercial and industrial land uses including the assumptions of net densities or other spatial assumptions upon which the projections are based.

Implementation – A compilation of programs and specific actions to be completed in a stated sequence, including proposed changes to any applicable zoning ordinances, official maps, or subdivision ordinances. The element shall describe how each of the elements of the comprehensive plan will be integrated and made consistent with the other elements of the comprehensive plan and shall include a mechanism to measure the local governmental unit's progress toward achieving all aspects of the comprehensive plan. The element shall include a process for updating the comprehensive plan. A comprehensive plan under this subsection shall be updated no less than once every 10 years.

Background

The Town of Campbell last adopted a Comprehensive Plan in 2007. An update to this plan allows for the continued growth and vision of the area to be thoroughly implemented. The plan will provide a service to the community as a reference tool for growth. The plan is general in nature, allowing for flexibility, considering many elements and their relation to one another across time. The plan is balanced between the needs of the town and emphasis on goals to enhance the quality of the community.

Citizen Participation Plan

The Smart Growth law requires each plan to include a comprehensive citizen participation plan. A good participation process should offer citizens a range of participation options to have meaningful input into the process. Effective public input is critical for plan implementation; the more broad-based and enduring community support that is gained, the easier it will be to implement the plan.

The community developed a vision for the future and a series of goals, objectives, and policies to guide the future of the area. Below is the vision statement of the community.

The vision statement represents the fundamental express of purpose and is the point of reference for all decision-making. It establishes the broad ideal from which the goals and objectives outlined on the following pages derive.

Location

The Town of Campbell is located north of the City of La Crosse. Campbell is confined to part of the large island bordered by the Mississippi and Black River, and Lake Onalaska. All of the Town's population resides on the eastern portion called French Island. Some of the island is considered the City of La Crosse. The total town has an area of 12.57 square miles. Of this, 3.84 square miles are land and 8.73 square miles (69.44%) of it are water.

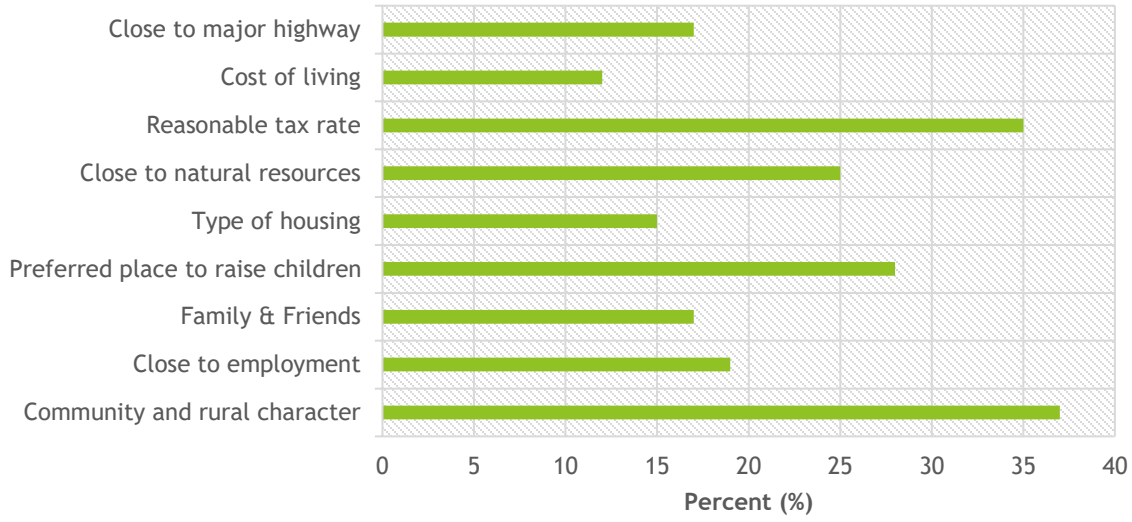
History

The Town was originally created in 1851. It was named after former Lieutenant Governor of Wisconsin, Erasmus D. Campbell. The island has traditionally been known as "French Island" from one of the earliest settlers, Joseph French in 1851. French's family originated from Leicestershire, England and later, French-Canadian settlers came to the island.

Town of Campbell Outreach/Survey Results

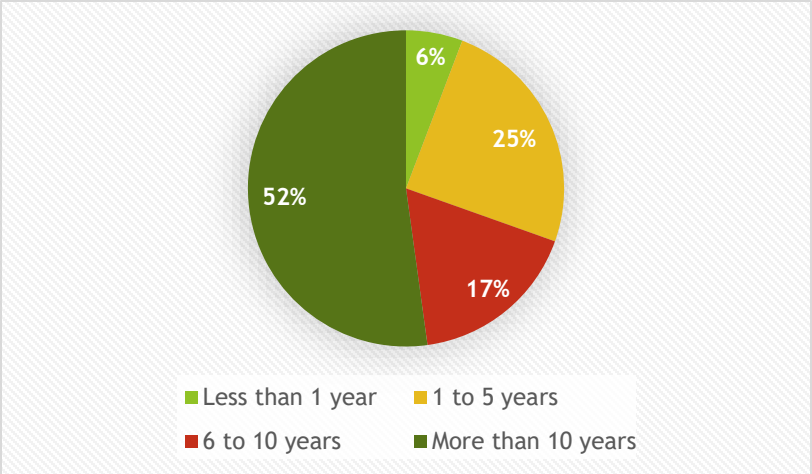
The Town of Campbell created a community outreach survey to gather public input on future planning efforts. The survey was posted on the Town website and shared on Town social media pages. 69 responses were received from residents. The following is a summary of the results from the survey.

Why 1. do you choose to live in the Town of Campbell?



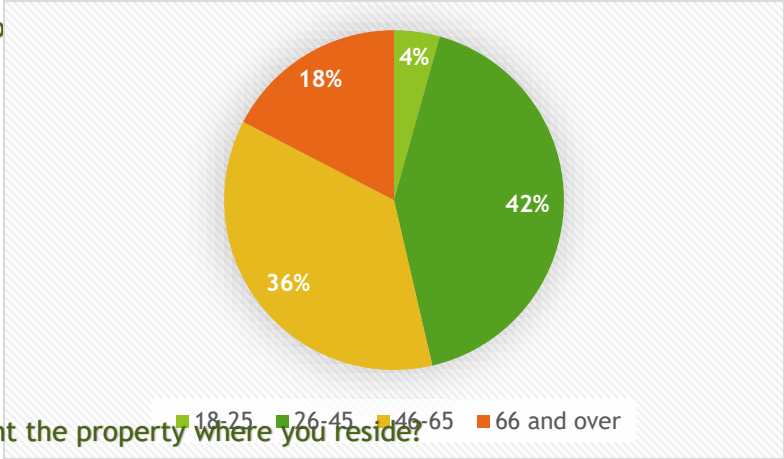
2.

How long have yo



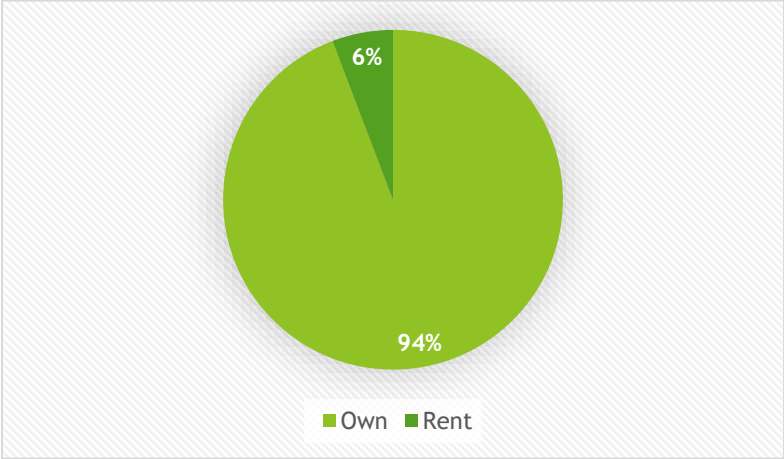
3.

Please indicate yo



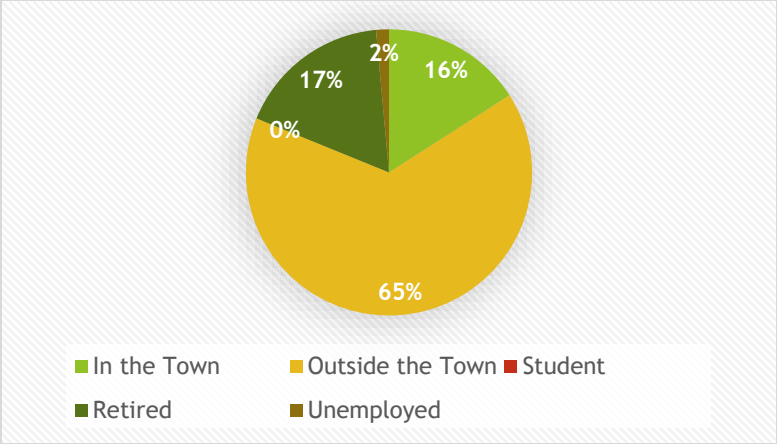
Do you own or rent the property where you reside?

4.



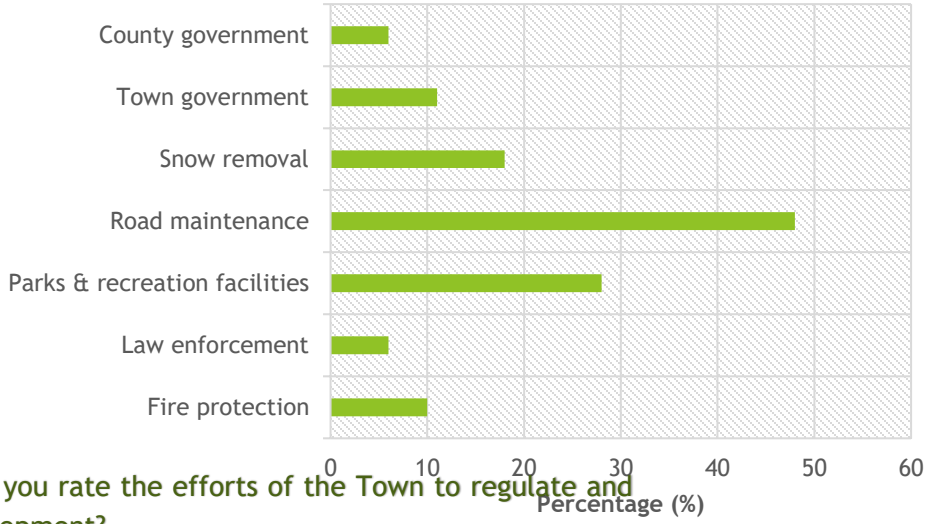
5.

Where do you wor



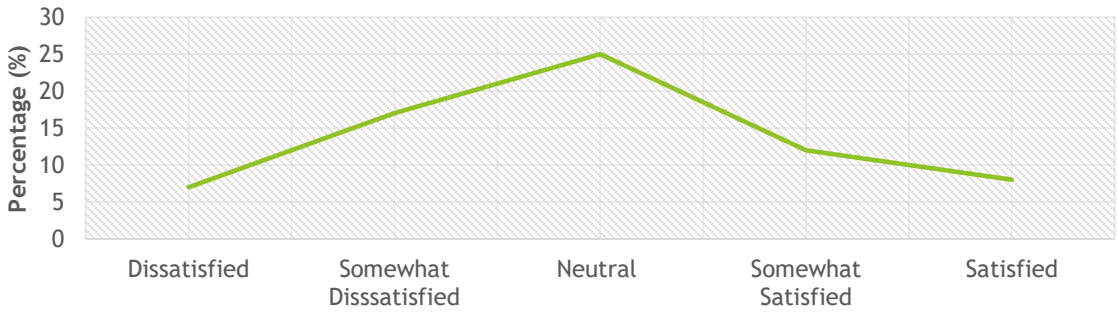
6.

Which of the following public services and facilities needs impr



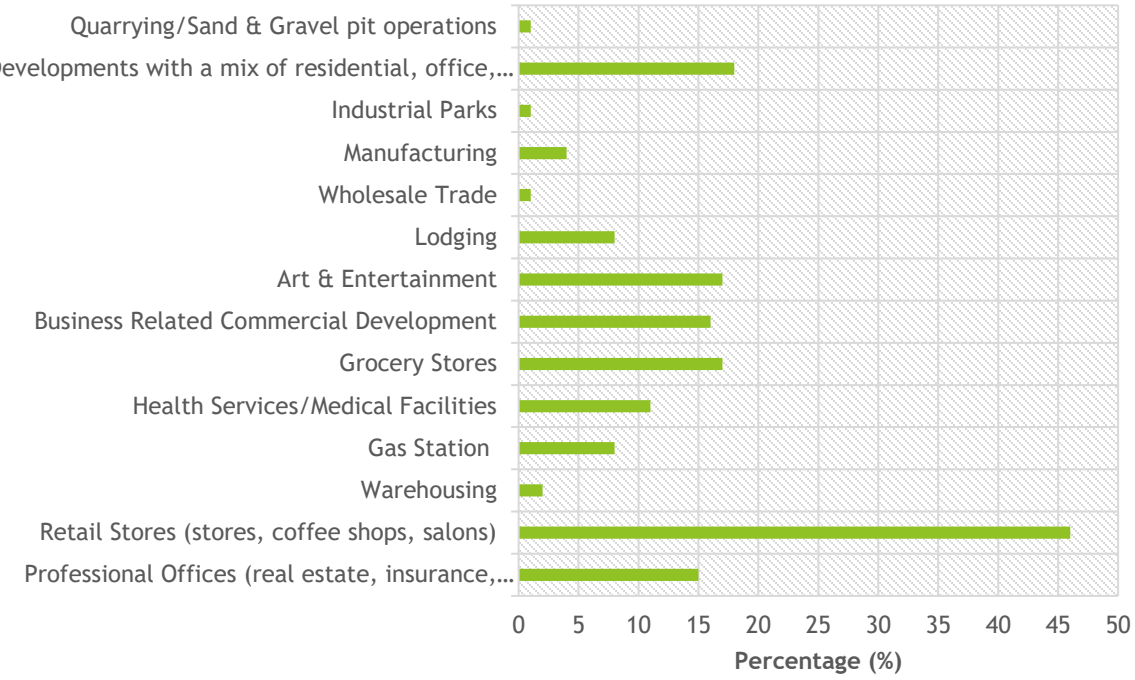
How would you rate the efforts of the Town to regulate and guide development?

7.

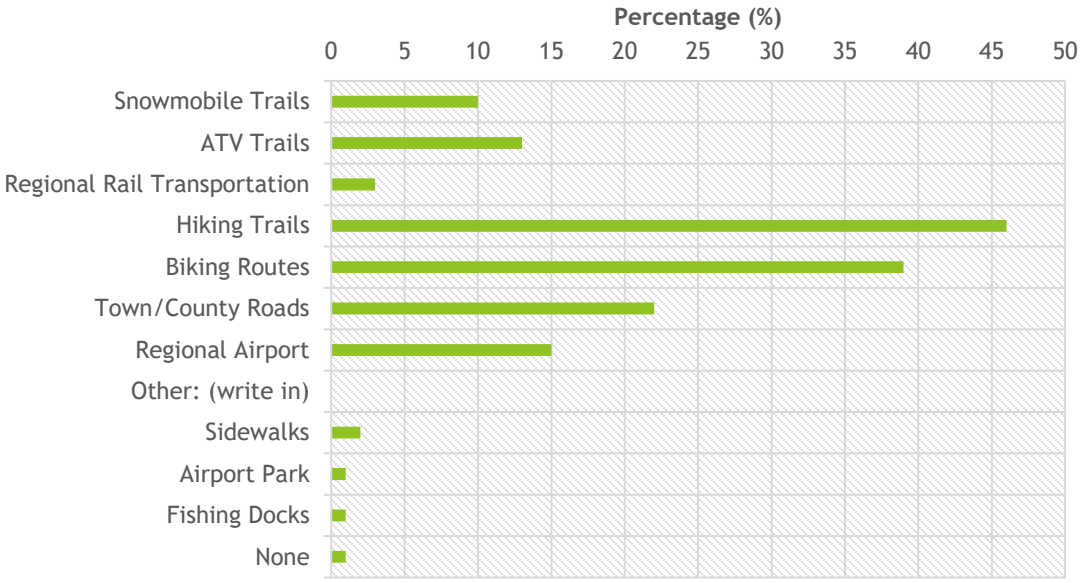


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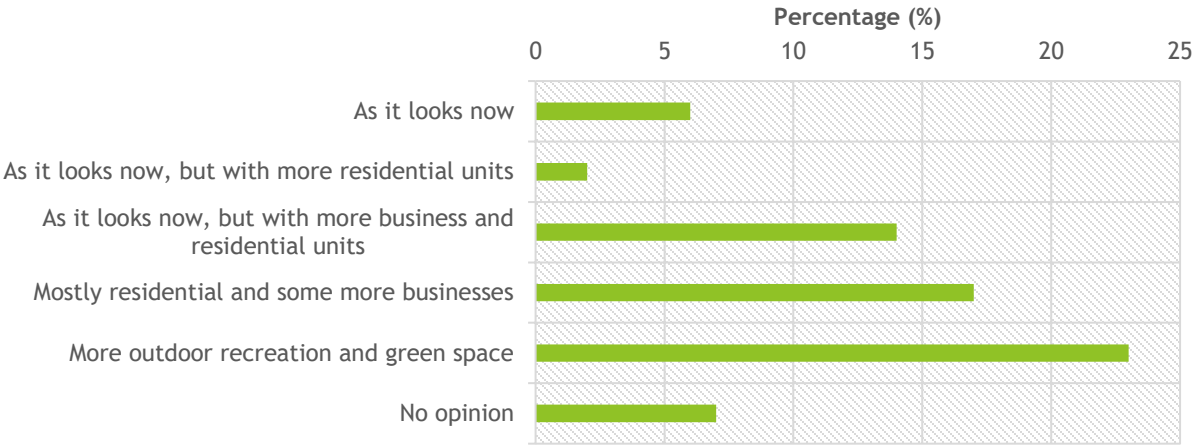
W
to



9. Would you support the creation or expansion of the following transportation opportunities?

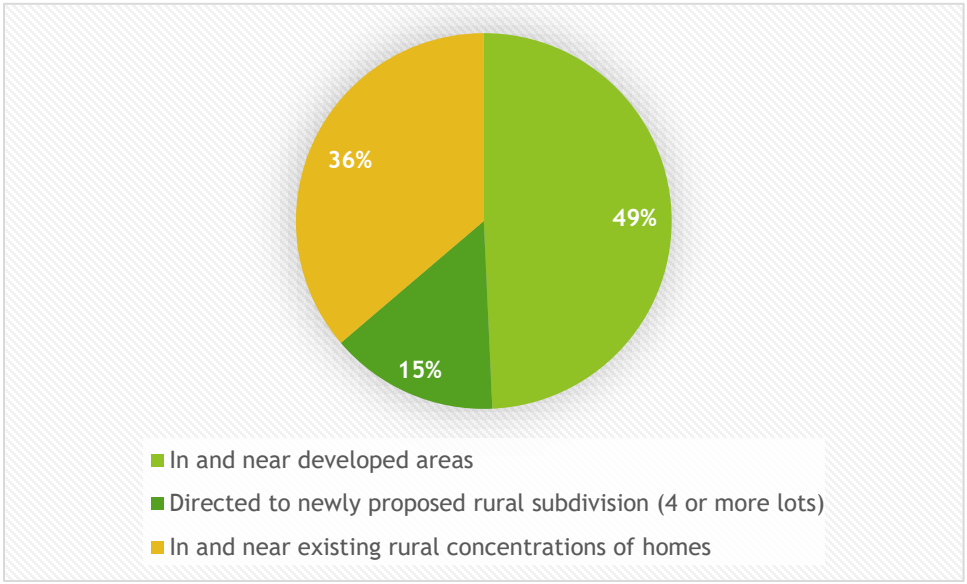


10.



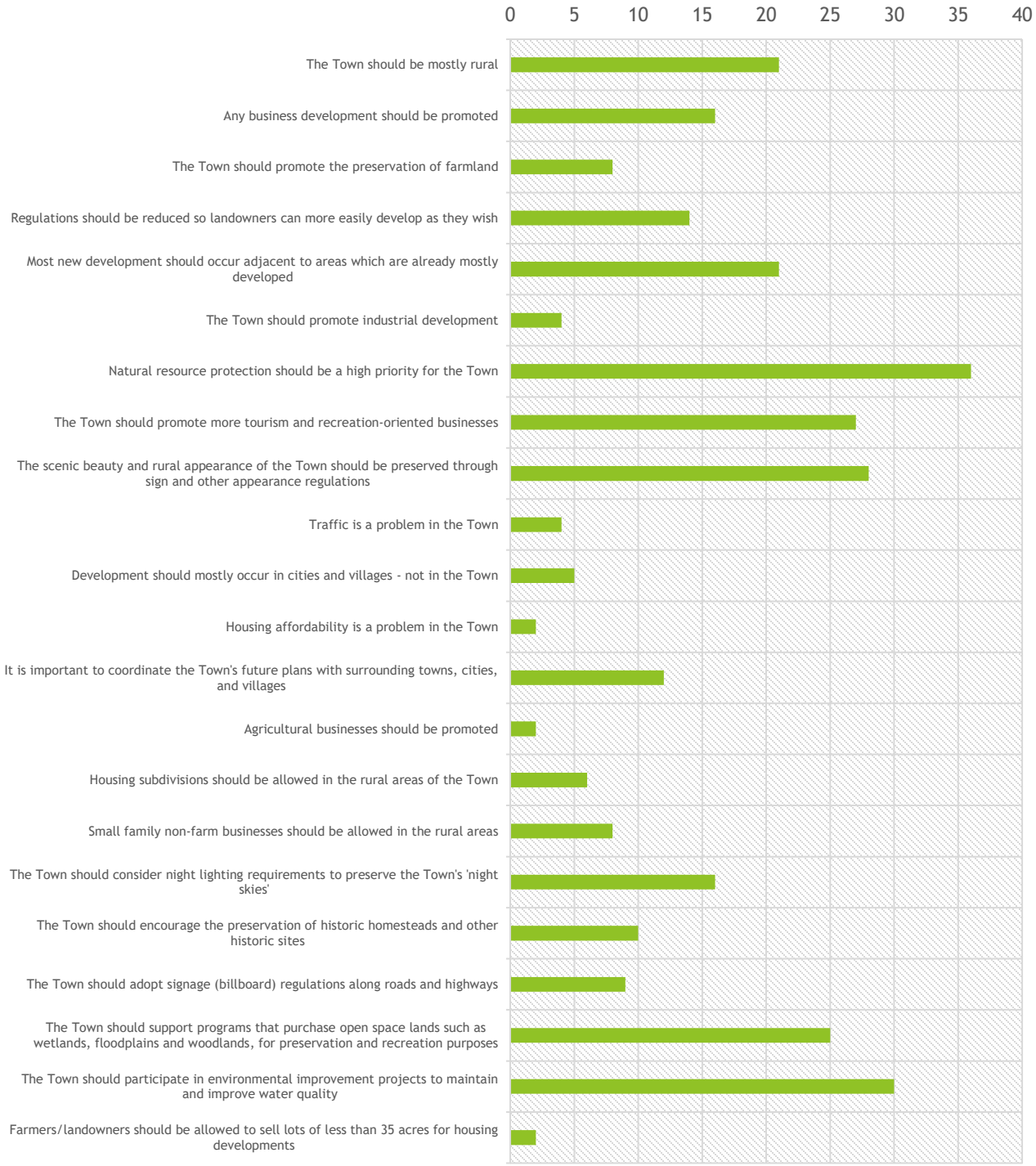
11.

Which of the following best describes your idea of where new housing should be located in the Town?



12.

The following are several statements that suggest choices



13.



14. What is number one on your wish list of improvements the Town of Campbell can make? (*does not include all responses)



1. ISSUES AND OPPORTUNITIES

Demographic Trends and Projections

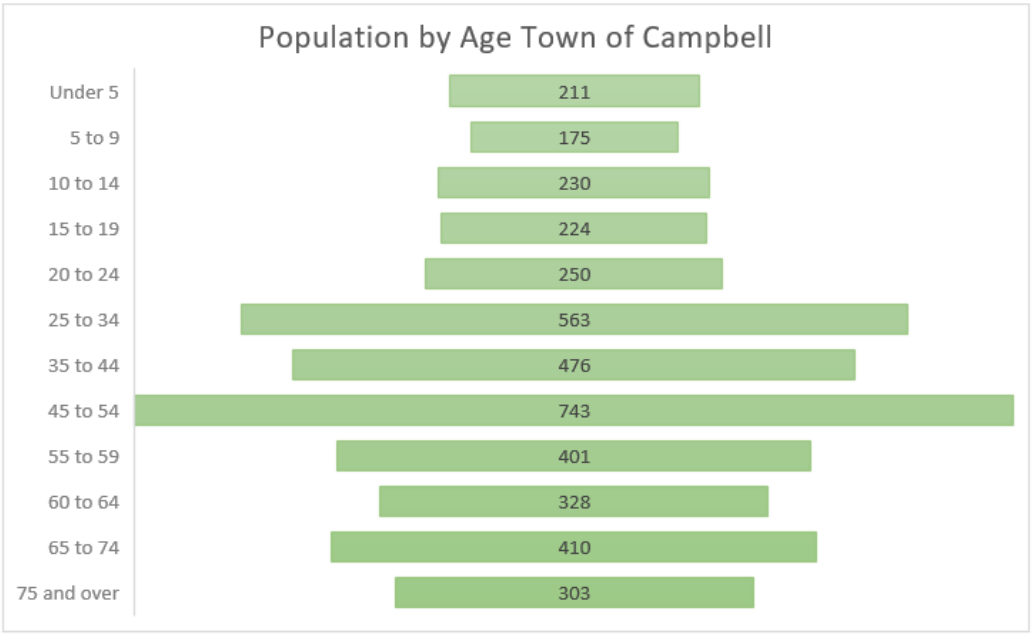
This section of the plan will provide information on the demographic trends and projections that are taking place in the Town of Campbell. The information has been gathered from various sources, including township level data when possible.

Table 1. 1

Location	Median Age
Town of Campbell	***45.4***
La Crosse County	*35.2*
Wisconsin	*38.5*
US	*37*
Source: US Census 2010	

The population of Campbell in 2020 is 4,511 based on projections from the 2010 US Census. It is projected to decrease 4.3% by 2040 (4,315) as La Crosse County's population is predicted to increase 11.2% by 2040. The median age of residents in 2017 of Campbell is 45.4, 10.2 years older than the County, and 6.9 years older than the State median age.

Figure 1.1



Source: US Census 2010

The majority of the population is over the age of 25 in Campbell. The largest age group is from 45 to 54, with 53.8% of the population 45 years or older. The number of senior citizens is expected to grow based on State projections with a growth from 13% to 21% between 2000 to 2030.

Table 1. 2

	Census			Projections		
	1990	2000	2010	2020	2030	2040
Town of Campbell	4,490	4,410	4,314	4,511	4,400	4,315
La Crosse County	97,904	107,120	114,638	118,246	128,120	131,500
Source: US Census 2010, DOA 2013						

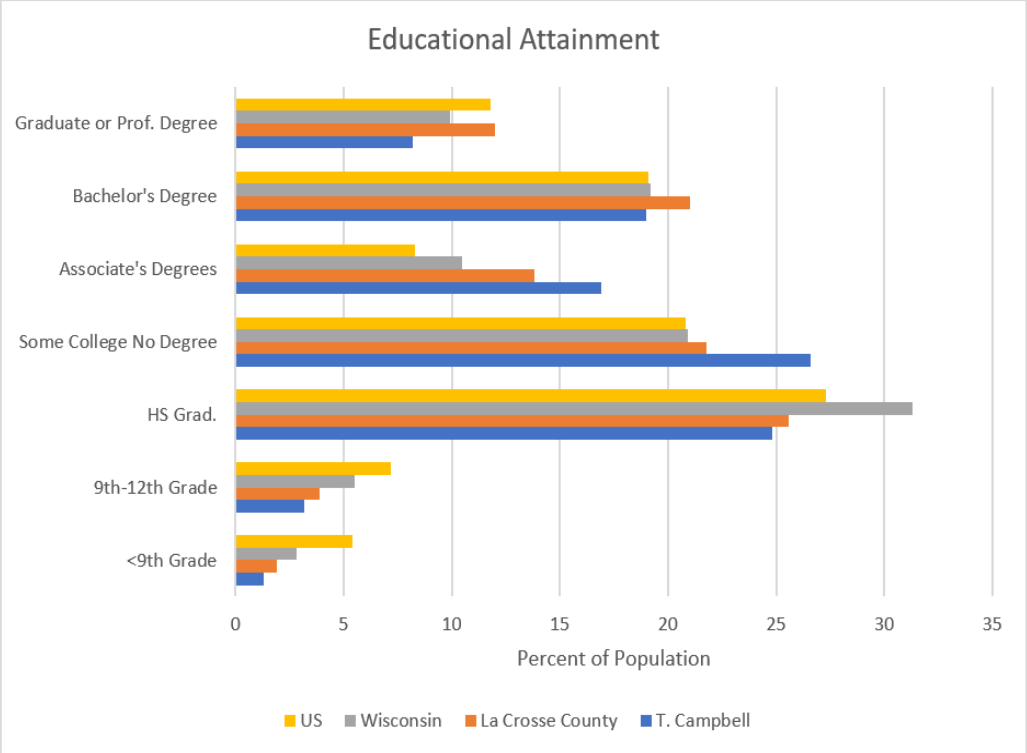
Unemployment is low in Campbell at 2.6%, below the County unemployment rate of 3.1%. The median household income is higher in Campbell at $63,879 compared to the County at $54,127, and the State at $59,305.

The majority of the population of Campbell identify as white by race (95%), followed by Asian (2.1%), and two or more races (1.2%). The County and State were slightly lower with 92.1% and 86.2% respectively being of white, non-Hispanic origin.

Educational Attainment

Based on the figure below, Campbell has more residents with some college and no degree (26.6%) and associate's degrees (16.9%) than the County, State, and Nation. 70.8% of the population of Campbell has attained education beyond high school. This is above the County at 68.6% and State at 60.4%. Campbell has the lowest percentage of residents with a graduate or professional degree (8.2%).

Figure 1.2



Source: ACS 2018

Household Forecast

Housing projections for the next twenty years have been provided by the Wisconsin Department of Administration (DOA). The projections indicate the Town of Campbell will grow by 16 new households over the next twenty years. This will not significantly increase the available housing supply.

Employment Forecast

From 2015 to 2020, jobs increased by 1.6% in La Crosse County, WI from 74,498 to 75,690. This change fell short of the national growth rate of 6.2% by 4.6%. Figure 1.2 below shows a projected increase in jobs from 2020 to 2025 in La Crosse County.

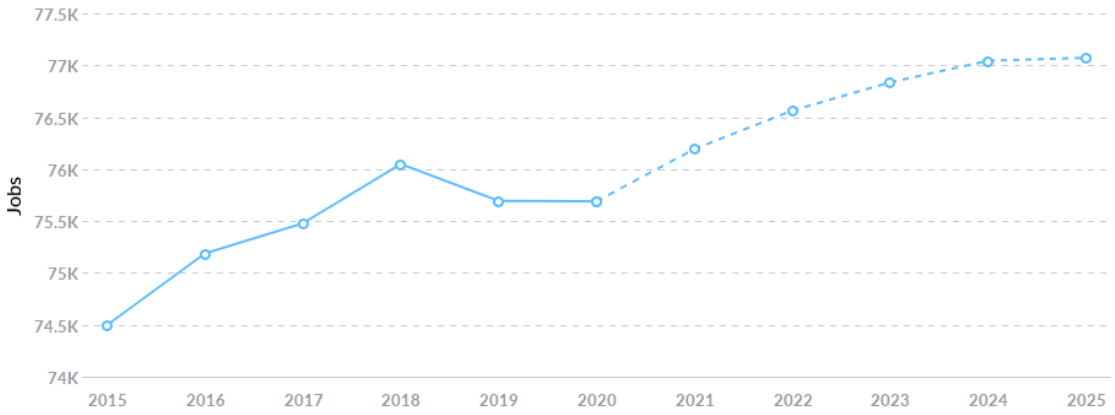


Figure 1.2 Source: Emsi Q4 2020 Data Set

Employment Characteristics

Based on Table 1.3, the majority of Town residents work in a white-collar industry. The highest percentage of workers are in a professional job (23.3%). 22.7% work in a blue-collar job and 16.2% in services.

Table 1. 3

Job Type	Percent of Workforce
White Collar	***61.2%***
• Management/Business/Financial	*17.3%*
• Professional	*23.3%*
• Sales	*7.3%*
• Administrative Support	*13.3%*
Services	***16.2%***
Blue Collar	***22.7%***
• Farm/Forest/Fishing	*0.0%*
• Construction/Extraction	*5.1%*
• Installation/Maintenance/Repair	*4.5%*

● Production	*6.5%*
● Transportation/Material Moving	*6.4%*
Source: US Census 2010	

2. HOUSING

GOAL

The Town will seek to maintain the quality of the existing housing stock and supplement it in appropriate locations with safe, well-constructed housing of a density, scale, and character that complement the present residential neighborhoods.

OBJECTIVES

1. Encourage cluster development near existing utilities and roads.
2. New housing will be designed to preserve natural resources and will include green space and trail development.
3. Encourage infill development in existing higher density housing areas.

POLICIES

1. Plan so that types and prices of housing can satisfy the needs and preferences of a wide variety of residents while maintaining the single-family detached dwelling as the basic form of housing.
2. Ensure that only developments that are thoughtfully designed with respect to traffic generation, congestion, and patterns will be allowed.
3. Allow only developments that are adequately designed with respect to the topographical and drainage conditions of the proposed area.
4. Preserve and expand residential areas of single-family homes except where the plan calls for commercial or industrial development.
5. Replace old, planned unit developments with single-family or owner-occupied multiple units.

Existing Land Use

The Town of Campbell is currently located entirely on French Island and a companion smaller island called Hiawatha Island. There are at least two other uninhabited islands that are included within the boundaries of the Town. Collectively the term “French Island” is used to refer to anywhere in the Town.

The northeast one-third of French Island is occupied by the La Crosse Municipal Airport and is incorporated into that City. The airport property originally included additional land that has been divided and sold into industrial lots. These too are incorporated into La Crosse. Near the south boundary of the airport is the large Ace Hardware distribution center, also within the City of La Crosse. The west boundary of the airport is Lakeshore Drive that lies within the Town. It is designated as CTH BW. Single family, detached, residential use lies west of Lakeshore Drive in the Town. As in much of the Town, some of the residences are older houses, many of which were built as summer cottages and gradually converted to year-round residences over the years. Other houses are less than 10 years old. Most of the newer

residential development lies north of Interstate 90 with the newest major subdivision activity occurring west of lakeshore and south of Plainview.

The Town has been urbanized south of I-90 for a longer period. Although the predominant residential occupancy is in single-family homes, there are scattered multi-unit residential buildings. The largest concentration of these is on Caroline and La Crescent Streets, between Elm Street and Tellin Court. Other multi-unit dwellings are found on Bainbridge Street, and in scattered locations elsewhere in the southern part of the island. The most significant area of industrial use within the Town is located on Bainbridge, south of Usher Street. Here the unique combination of commercially navigable river access and main line railroad access makes the location the most desirable in the overall La Crosse urban area for "heavy" industry that requires rail or water transport. A disadvantage to this location is its distance from I-90. Truck traffic generated by the industry on the south end of the island must travel north/south on Bainbridge (CTH B) to reach the interstate.

The southernmost tip of the island is the location of the Xcel Energy's generating plant and a refuse-derived fuel facility that accepts household and industrial waste from several counties in Wisconsin and Minnesota. The fuel facility manufactures fuel pellets that are burned in the power plant. Its primary contract (with La Crosse County) is valid until 2030. The County and the plant have partnered on ferrous and non-ferrous recycling. The plant recycles nearly 1000 tons of ferrous and 250 tons of non-ferrous annually.

This facility is incorporated into the City of La Crosse although the truck traffic that it generates obviously impacts the Town of Campbell.

Housing Unit Trends and Projections

Table 2.1 Population and Housing

			Area in Square Miles			Density (Sq. Miles of Land Area)	
	Population	Housing Units	Total Area	Water Area	Land Area	Population	Housing Units
Town of Campbell	4,511	2,018	12.57	8.73	3.84	1,174.7	525.5

Source: ACS 2014-2018

Housing Units

Table 2.2 depicts the number of housing units within the Town of Campbell. In 2020, 64.2% of the 2,030 housing units in the area are owner occupied; 32.2%, renter occupied; and 3.6% are vacant. Currently, in the U.S., 56.4% of the housing units in the area are owner occupied; 32.3% are renter occupied; and 11.3% are vacant. In 2010, there were 1,995 housing units in the Town – 69.5% owner occupied, 28.6% renter occupied, and 3.5% vacant. The annual rate of change in housing units from 2010 to 2020 is 1.8%. Median home value in the area is $183,935, compared to a median home value of $187,142 for La Crosse County. In five years (2020-2025), median value is projected to change by 3.8% annually to $219,086.

Table 2.2 Housing Occupancy Town of Campbell

Year	Total Housing Units	Owner Occupied	Renter Occupied	Vacant Units
2010	1,995	69.5%	28.6%	3.5%
2020	2,030	64.2%	32.2%	3.6%
2025	2,044	64.3%	32.1%	3.6%

Source: US Census 2010

Table 2.3 Household Characteristics

	Average Household Size	Average Family Size	Family Households	Non-family Households
Town of Campbell	2.23	2.72	79.1%	20.6%
La Crosse County	2.37	2.94	59.3%	11.1%

Source: US Census 2010

Table 2.4 Value of Owner-Occupied Housing Units 2020

	Total Owner-Occupied Units	Median ($)	Less than $50,000	$50,000 to $99,000	$100,000 to $149,999	$150,000 to $199,999	$200,000 to $249,999	$250,000 to $299,999	$300,000 or more
Town of Campbell	1,305	$183,935	7.2%	5.4%	22.2%	22.3%	13.3%	12.3%	17.2%
La Crosse County	29,714	$187,142	5.8%	7.5%	21.0%	21.2%	15.4%	10.0%	19.3%

Source: US Census Bureau, Esri forecasts for 2020

3. TRANSPORTATION

GOALS
Improve efficiency and safety of the system by providing for alternative types of transportation, such as bicycle, bus, etc., and further encourage agreement between La Crosse and Campbell for bus service.
OBJECTIVES
1. Implement a road reconstruction and maintenance plan. 2. Meet the needs of all residents, including the transit dependent and disabled. 3. Promote pedestrian and bicycle usage while developing and environmentally responsible system. 4. Encourage commercial vehicles to use specified routes within the community.
POLICIES
1. Review of rezoning requests must consider impacts on existing road network.

Transportation Existing Facilities

A transportation system represents a key element in the functional operation of a community. Of particular importance, especially for smaller communities, is the local road system since it often has the greatest direct input by the local government. A wisely conceived road system can result in many benefits and long-term cost savings for a community. Being an integral aspect of the community, it plays a major role in the efficiency, safety, and overall desirability of the community as a place to live and work. In analyzing the road system, several aspects and factors can be examined to discern possible shortcomings as well as plan for future needs. Analysis of traffic patterns through examination of the road system, discussion with individuals at the local, county, and state levels and finally, a field survey of the roads can all aid in providing input into possible recommendations pertaining to the system. To begin the analysis relative to Campbell, an examination of the existing configuration or pattern of the road system is in order.

To begin the analysis relative to Campbell, an examination of the existing configuration or pattern of the road system is in order. The road system is composed of three levels of government jurisdiction. It includes the Town system composed of local roads, the County system of trunk highways and the State and Federal highway systems. It can be seen that the County trunk highways and local roads comprise the greatest mileage. However, in terms of the functional role and the amount of traffic carried by each type, I-90 is most significant. In an urbanizing area, parallel collector roads and corridors should be provided at 1/2-mile intervals to accommodate future traffic demands. Failure to provide these roads will overload the current network and cause unacceptable travel delays and congestion. An additional parallel roadway is preferable to retroactively widening an existing road to a width that would be completely out of character with this community. The new roads should be

rationally located to avoid drainage crossings and so that right of way (ROW) and improvements can be acquired through the development process. Additionally, land use development should be carefully coordinated with street and intersection capacities in order to preserve the functioning of existing and planned roadway network. Access to commercial and industrial and apartment sites need to be provided on arterial/collector systems to avoid vehicle travel through less "intensely developed" residential areas. Locations of high traffic uses should be carefully designed to assure safe vehicle and pedestrian access and circulation—and prevent extremely hazardous situations.

Local Roadway Network

The street network shapes access and circulation through the County. Transportation maps can also be found in the appendix. Public streets in the area are classified by their primary function, as described below:

Principal Arterials – Serve longer intra-urban trips and traffic traveling through urban areas. They carry high traffic volumes and provide links to major activity centers.

Minor Arterials – Provide intra-community continuity and service to trips of moderate length, with more emphasis on land access than principal arterials. The minor arterial system interconnects with the urban arterial system and provides system connections to the rural collectors.

Collectors – Provide both land access and traffic circulation within residential neighborhoods, commercial areas, and industrial areas. These facilities collect traffic from local streets in residential neighborhoods and channel it onto the arterial system. In the central business district, and in other areas of similar development and traffic density, the collector system may include the street grid that forms the basic unit of traffic circulation.

Local Streets – Local streets primarily provide direct access to adjacent land and access to higher order systems. Local streets offer the lowest level of mobility and through traffic movement on this system is usually discouraged.

Interstate Highway 90

I-90 is a freeway Arterial, part of the nation's Interstate Highway system. It serves as one of the major highways between Chicago-Milwaukee-Twin Cities, and intermediate points. There is one access point on/off this important highway in the Town of Campbell at CTH B. This interchange is the closest of La Crosse area interchanges to the La Crosse Airport. Within Campbell the actual length of I-90 is 2.37 miles between the west state line and the Campbell east line in the middle of the Black River Bridge.

County Trunk Highways (CTH)

Within the Town of Campbell there are 5.58 miles of County Trunk Highways. This includes the entire length of CTH BW that forms the boundary between the Town and the La Crosse Municipal Airport that is in the corporate limits of the City. CTH BW and CTH B are maintained, including snow plowing, by the County Highway Department

CTH B — This 2.37-mile county roadway is designated as a Minor Arterial from its entry point into the Town on Clinton Street and its concurrent marking on Bainbridge Street and Dawson Avenue to the intersection with Fanta Reed Road at the La Crosse corporate limits. The County Trunk and Urban Collector designation continues on Fanta Reed Road which is maintained as a County Highway within the City limits, to the City street which provides Minor Arterial access into the airport scheduled airline terminal area.

CTH BW — This County road runs for 3.21 miles from an intersection with CTH B at Goddard Street to the boat landing at Nelson County Park. CTH BW is marked concurrently with Goddard Street and Lakeshore Drive.

Town Roads

The Town of Campbell has 19.63 miles of streets and roads that are credited to the Town's mileage base by DOT for cost share payments. Maintenance of these roads, including snow plowing and sanding, is the responsibility of the Town. Town roads range in length from a couple 0.06-mile roads to the 1.13-mile La Crescent Street.

Water

The Town of Campbell currently has no public water service for its residents. Water supplied to Town residents is made possible by private wells. With an agreement made with the City of La Crosse, businesses have had the opportunity to obtain water from La Crosse and are now served by the La Crosse Water Utility. (The water mains remain the property of the Town of Campbell.) Businesses receiving water from La Crosse are also served by the La Crosse Fire Department. Currently, only businesses have access to La Crosse city water.

Railroads

The County has rail cargo service through three Class I railroad companies, all of which provide direct access to Chicago and connections to eastern points. The Canadian Pacific Railway connects La Crosse to Milwaukee and Minneapolis/St. Paul. This company provides service, or potentially could provide service, to Rockland, Bangor, West Salem, and the north side of La Crosse. The Union Pacific Railroad operates with trackage rights on the Canadian Pacific between Tomah and Winona. The Burlington Northern & Santa Fe operates in the far western part of the County in a north-south orientation and provides service to industries on the south side of La Crosse and Onalaska. The Wisconsin Rail Plan 2030 notes that rail cargo lines serving La Crosse County will continue to serve as higher density lines.

There is slightly less than one mile of Canadian Pacific Railway (Tomah Subdivision) passing the sound end of the Town of Campbell. Rail access is via two major movable span bridges across the Black River and Mississippi River main channels. The single-track main line has industrial spurs to industries on either side of Bainbridge Street, a Town road. Industries served include a railroad tie chipping plant, a molasses terminal, a cement plant, bulk fertilizer transfer, grain transfer and general cargo, both bulk and break bulk transfer and storage areas. The rail spurs provide access to allow transfer of material between barges and

trucks. The industries in Campbell are served as needed by an industrial switch run from the La Crosse classification yards about 1-1/2 mile east of Campbell.

In addition to approximately 5 freight trains each 24-hour period, this main line track handles one daily Amtrak passenger train in each direction. Amtrak has a scheduled stop in La Crosse, approximately 1-1/2 mile east of the Town of Campbell. This train serves Chicago, Milwaukee, Minneapolis/St. Paul, Seattle, Portland, and intermediate points. The presence of an existing rail and barge served industrial site bodes well for future expansion or location of heavy industrial activity in this part of Campbell. Bainbridge Street has a signalized at-grade crossing of the main line CP tracks at a point just within the City of La Crosse corporate limits where those limits extend onto French Island to encompass the Xcel electric power generating plant and refuse derived fuel facility. An industrial spur without a signal also crosses Bainbridge Street, just north of the signalized main line crossing in the Town. These crossings are the only public road railroad crossings on French Island.

Figure 3.1 Railway Road Crossings



Source: Federal Railroad Administration 2020

Barge Traffic

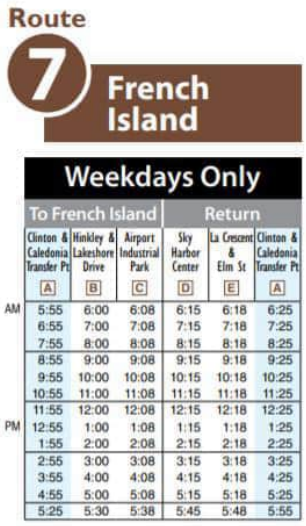
Direct water access for waterborne freight is available through both public and private terminals in the City of La Crosse and the Town of Campbell. The Port of La Crosse serves incoming and outgoing barge traffic on the Mississippi River. The port handles nearly 1.3 million metric tons of commodities annually and offers connections to the Upper Midwest and the world, including China, Russia, Spain, South America, Mexico, and other countries. For information regarding the future of Wisconsin Commercial Ports Association (WCPA), refer to the WCPA strategic plan.

According to the Wisconsin Department of Transportation, one barge is equivalent to 15 jumbo hoppers on rail or nearly 60 trucks on the highways. Water freight movement is highly efficient, but its flexibility is very limited. A combination of efficient water freight movement and flexible trucking allow for cost-effective freight movement. Direct water access for waterborne freight is available through both public and private terminals in the City of La Crosse and the Town of Campbell. The Port of La Crosse serves incoming and outgoing barge traffic on the Mississippi River. The port handles about a million metric tons of commodities annually and offers connections to the Upper Midwest and the world, including Russia, South America, Mexico, China, and other regions. Products commonly received include rock salt, coal, pig iron, liquid caustic soda, cement, asphalt, iron ore, aggregate, and cottonseed. Manufactured machinery and farm products are typical commodities shipped out of the region by barge. The City and County Harbor Commissions prepared the Port of La Crosse Harbor Plan in 1999, and a Port of La Crosse Harbor and Waterfront Plan in 2011. The County Harbor Commission is anticipated to be updated in 2023-2024.

Mass Transit

Mass transit is provided by the La Crosse Municipal Transit Utility (MTU) to and from French Island, with various stops on township streets. La Crosse Municipal Transit Utility (MTU) bus route 7 operates in a loop entering and exiting the island from Clinton Street. The French Island Route 7 operates on weekdays only from 5:55 am to 5:55 pm. There are thirteen rounds made by the bus daily. A complete La Crosse MTU map with timetables can be found at https://www.cityoflacrosse.org/Home/ShowDocument?id=834.

The MTU buses are equipped with bike racks to allow multiple modes of transportation to residents. A rider can bring their bike onboard the MTU and then use the bike to connect to local roadways and trails.



Air Transportation

The La Crosse Regional Airport is one of nine Wisconsin airports that have commercial air passenger service on a year-round basis. The airport is located on French Island and it serves passenger air travel through connections to regional hubs. American Airlines serves the airport with six flights per day every day of the week, connecting through Chicago. Delta Airlines has six flights per day connecting through Minneapolis. At the airport, the multimodal connection opportunities are to rent a vehicle from four national car rental companies (Avis/Budget, Enterprise, Hertz and National/Alamo), or to use local city bus Route 4 (French Island/Industrial Parks).

The Wisconsin State Airport System Plan 2030 forecasts an increasing number of enplanements. The plan forecasts 109,960 thousand enplanements in 2010 and 122,570 enplanements in 2030. This is a 0.5% increase from 2010 to 2030, the same as the state average over this time period.

Table 3.1

Individual Airport Forecasts of Enplaned Passengers

Airport	2010[1]	Enplanement Forecast			2010-2030 CAGR
		2015	2020	2030	
Appleton	272,470	297,820	314,400	347,560	1.2%
Eau Claire	18,370	22,200	23,420	26,050	1.8%
Green Bay	349,730	423,780	447,230	494,120	1.7%
La Crosse	109,960	106,810	111,820	122,570	0.5%
Madison	766,950	783,870	840,440	966,120	1.2%
Milwaukee	4,760,170	3,885,350	4,200,990	4,923,810	0.2%
Mosinee	156,250	144,310	155,460	180,420	0.7%
Rhinelander	25,140	27,680	28,870	31,400	1.1%
Total Commercial Enplanements	**6,459,040**	**5,691,820**	**6,122,630**	**7,092,050**	**0.5%**

Note: [1]2010 numbers have been rounded

Sources: FAA, ACAIS Database (2010), KRAMER aerotek inc. (Forecasts)

Air Cargo

The La Crosse Municipal Airport serves as an air cargo facility. The airport is not one of the state's six primary air cargo airports, but it does function as a feeder air service. Rather than maintain and operate a fleet of small aircraft, the integrated express carriers contract for on demand service with a variety of aircraft operators. The Wisconsin State Airport System Plan 2030 forecasts for all-cargo aircraft operations at La Crosse Municipal Airport to continue to grow. In 2030, state forecasts predict that the La Crosse Municipal Airport will have the second highest aircraft operations by commercial air cargo carriers, second to General Mitchell International in Milwaukee, but that the La Crosse Municipal Airport's share of the state's air cargo operations will be less than 1 percent.

Table 3.2

Individual Airport Forecasts of Air Cargo Volumes

Airport	Actual	Forecast (Pounds In and Out)		
	2010	2015	2020	2030
Appleton	25,962,500	27,913,000	30,858,100	36,748,200
Eau Claire	20,400	22,800	25,400	31,600
Green Bay	452,100	484,000	517,900	592,900
La Crosse	3,800	4,500	5,200	6,800
Madison	26,085,700	30,248,300	33,968,300	42,837,000
Milwaukee	172,582,700	194,900,700	199,701,800	209,707,500
Mosinee	1,281,800	1,380,900	1,489,500	1,732,900
Rhinelander	1,817,200	1,942,600	2,076,400	2,372,200
Total Commercial Service	**228,206,200**	**256,896,800**	**268,642,600**	**294,029,100**

Source: Wisconsin State Airport System Plan 2030

Passenger Rail

Intercity passenger rail is available through Amtrak service. The Amtrak Empire Builder serves La Crosse, with regional connection to Chicago, Milwaukee, Columbus, Portage, Wisconsin Dells, Tomah, Winona, Red Wing, and St. Paul. The Empire Builder also connects to the West Coast (Seattle, WA and Portland, OR). Through a connection in Chicago, the national Amtrak network is available. The passenger rail station is located at St. Andrew and Caledonia Streets (601 St. Andrew Street in the City of La Crosse). The closest multimodal connection opportunities are public bus Route 2 (Northside/33rd Street) and intercity bus. The intercity bus company may relocate to the new MTU transit center slated to be built in 2006 at 3rd Street and Jay Street in Downtown La Crosse. WisDOT has been studying ways in which Wisconsin's intercity passenger rail system could be expanded and developed into a more robust component of the state's overall transportation system. WisDOT, along with Amtrak and eight other Midwestern state DOTs, is currently evaluating the Midwest Regional Rail System, a proposed 3,000-mile, Chicago-based passenger rail network in the Midwest. The regional rail system would provide 6 round trips at peak times between Chicago, Milwaukee, Madison, La Crosse, and St. Paul. Modern trains operating at peak speeds of up to 110-mph could produce travel times competitive with driving or flying.

Intercity Bus

Intercity passenger bus service in the La Crosse area was provided by Greyhound Lines; however, in August 2004, Greyhound discontinued service to the La Crosse area as part of its route restructuring. Intercity bus transportation is now provided by Jefferson Lines, a connecting carrier to Greyhound Bus Lines. Jefferson Lines runs daily scheduled bus service that connects to Greyhound's national service in Madison and Minneapolis/St. Paul. The intercity bus terminal is located 3rd Street and Jay Street in Downtown La Crosse. The closest multimodal connection opportunities are public bus Route 2 Northside/33rd Street and Amtrak passenger rail.

Paratransit and Taxi

La Crosse County, through its various social service and health maintenance agencies, meets various transportation needs for target clientele. The "mini-bus" provides transportation on a "deviation from central route" basis for all persons with transportation disabilities having a hierarchy of transportation needs. Age coupled with a self-defined inability to use existing transportation modes, and a trip purpose such as transportation to a congregate meal site, medical appointment, legal or banking business appointments, shopping, and socialization visits are all included in decreasing order of priority. This minibus serves Campbell on Wednesdays. The volunteer transportation programs of the Area Agency on Aging and the Department of Social Services, with individual drivers picking people up in private autos, also exists for a narrowly defined group of clients for specific purposes such as medical appointments, counseling, and job testing.

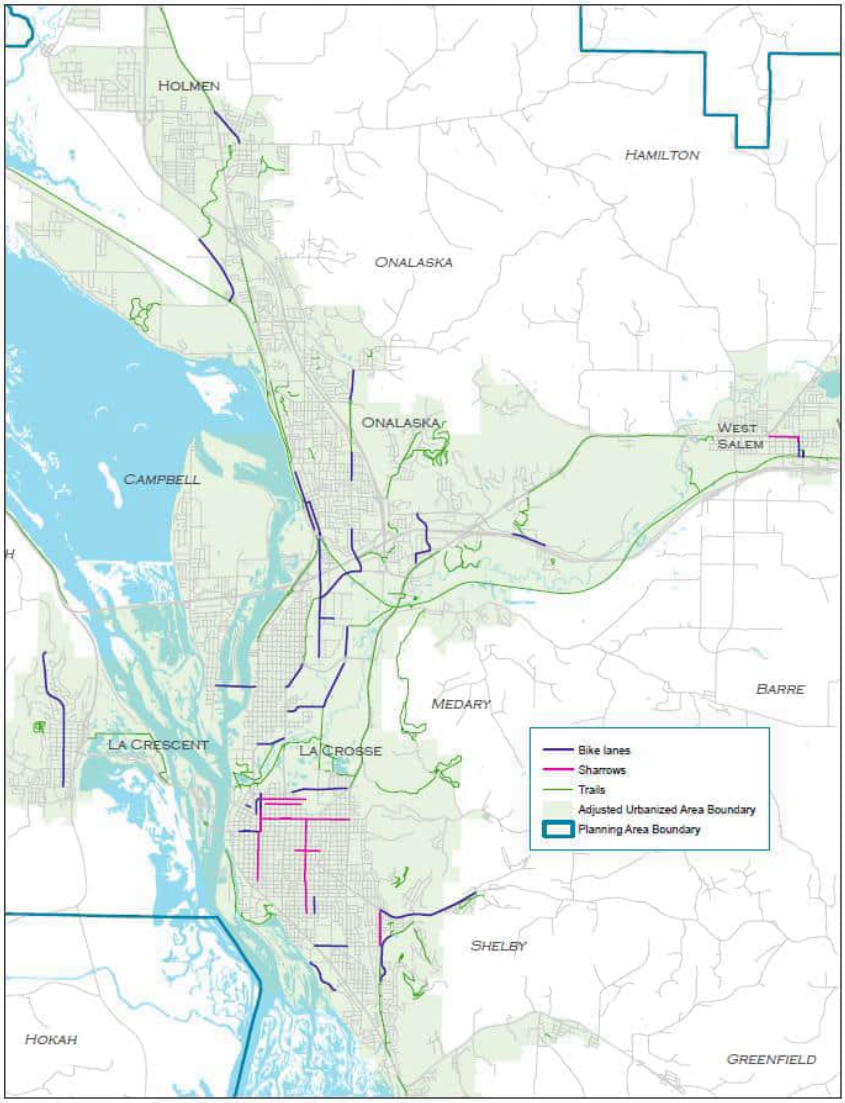
There are private for hire taxicabs that serve the La Crosse area, including French Island and the Town of Campbell. Private ridesharing services such as Uber and Lyft have become popular in the area in recent years. As the average age of population increases, a greater

number of people will be reaching an age when they no longer feel comfortable driving or are not able to drive under certain conditions such as heavy traffic, night, bad weather, and so on. This presents the possibility to develop some alternative transportation opportunities such as a small bus or van that would operate on a daily scheduled, semi-fixed route, and serve people by connecting to commercial centers and La Crosse MTU transfer points. There are three taxicab companies operating in La Crosse County that will provide chauffeured taxi service from or to anywhere in the County, or to or from other destinations, with a La Crosse County starting or ending point, at market rates. Additionally, the MTU serves French Island.

Biking

The La Crosse area has an extensive system of both on-road bicycle and off-road multipurpose facilities, especially in the more urbanized areas. The 2030 Metropolitan Area Transportation Plan describes in detail each of the off-road and on-road bicycling facilities. On-road bicycle routes include both intracity and intercity routes, with intercity routes achieving state and national significance. On-road intracity routes tend to align with minor arterial streets in order to take advantage of signalization and connectivity. Greater directness could be achieved by following major arterials; however, those alignments are more heavily trafficked and pose a greater danger to bicyclists. Off-road multipurpose facilities have both local and state significance and take advantage of abandoned railroad alignments and scenic marsh views. A multi-use path will be added to Bainbridge street in the next

Figure 3.2 Bike Lanes and Routes



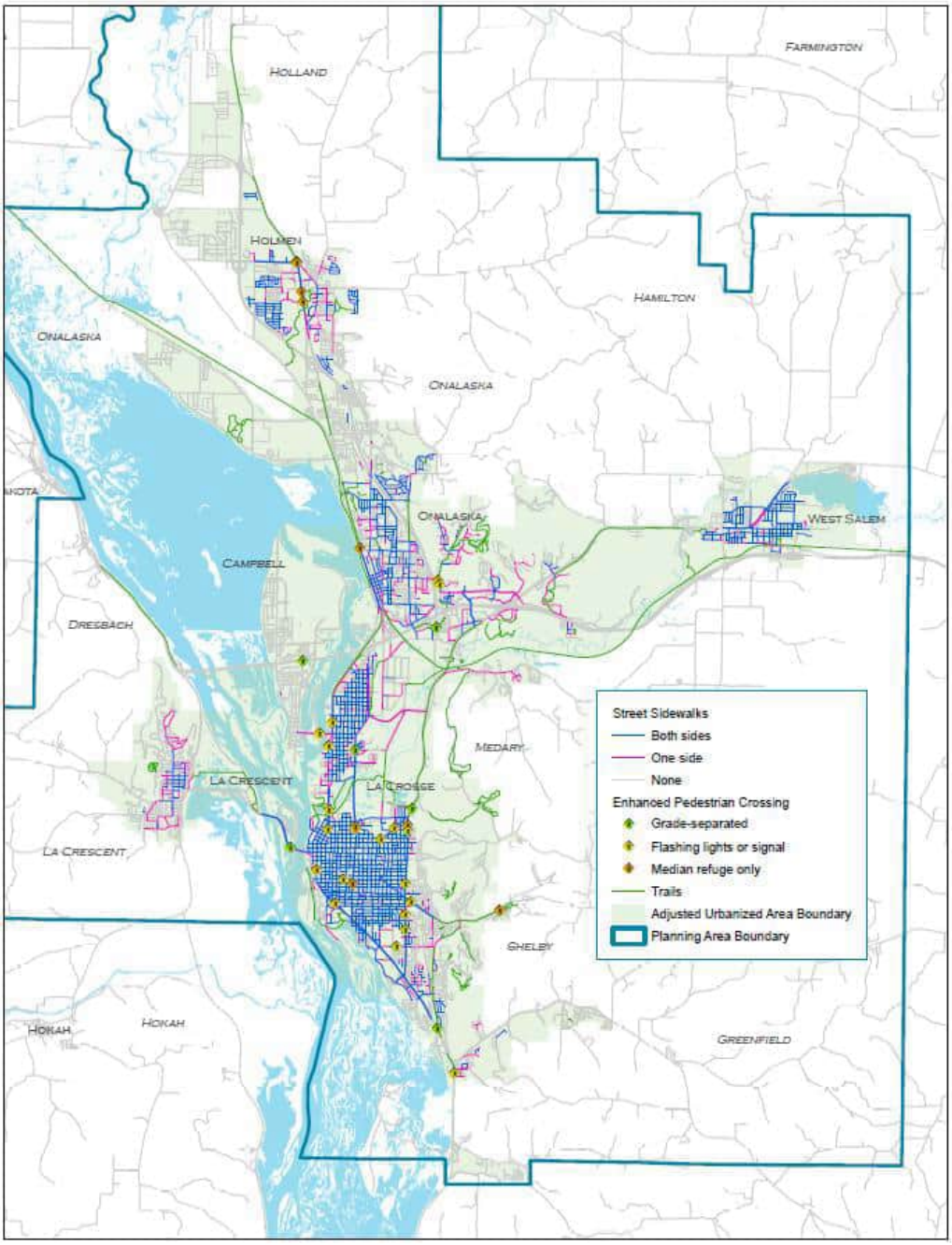
Source: LAPC-Beyond Coulee Vision 2040

5 years. Most of the off-road facilities with local significance circulate within the City of La Crosse.

Pedestrian

Pedestrian facilities are not mapped by most local governments in La Crosse County. However, the 2030 Metropolitan Area Transportation Plan makes the following generalizations about the pedestrian network: • For the most part, the roadways in suburban and urban-

Figure 3.3 Pedestrian Walkways



Source: LAPC-Beyond Coulee Vision 2040

fringe areas of the planning area are constructed with curb and gutter; yet, these roads generally lack sidewalks, and have a narrow, 3-ft gutter pan and/or a wide curb lane within which a pedestrian might travel (not recommended). The lack of sidewalks forces pedestrians to walk in the roadway, increasing the likelihood of pedestrian/motor vehicle crashes. • The cities and villages (incorporated areas) have relatively complete systems within and near their cores (central business districts); however, they are often in disrepair. • The cities and villages have gaps in the sidewalk system or lack sidewalks entirely in their fringe areas. This is due mainly to the incorporated areas annexing unincorporated areas that were not under development requirements to provide sidewalks.

Related Agencies and Programs

State and Regional Transportation Plans Wisconsin Statutes §66.1001(2)(c) requires communities to compare the local governmental units' objectives, policies, goals and programs to state and regional transportation plans. It also requires communities to incorporate applicable state, regional and other transportation plans into their Comprehensive Plan. This section satisfies this statutory requirement. The Town of Campbell's Transportation Element goals, objective, policies, and programs are consistent with and implement all relevant sections of the following plans and programs: Wisconsin Bicycle Transportation Plan 2020 The Wisconsin Department of Transportation (WisDOT) completed the Wisconsin Bicycle Transportation Plan 2020 in 1998. This Plan establishes WisDOT goals, objectives, and policies for both intercity and urban and suburban bicycling, and recommends strategies and actions for WisDOT, local governments, and others to take to implement the plan. The two primary goals of the plan are to double the number of trips made by bicycles and to reduce bicyclist-motorist crashes by at least 10 percent by the year 2010. More specifically, it seeks to improve bicycle access to major destinations along arterial and collector streets. 2002–2008 Transit Improvement Program the TIP must be consistent with the region's long-range transportation plan, include all transportation projects in the metropolitan area that are proposed for federal funding, and include at least three years of programming. The Wisconsin Pedestrian Policy Plan 2020 The Wisconsin Pedestrian Policy Plan 2020, created by the Wisconsin Department of Transportation (WisDOT), was established to make pedestrian travel a viable, convenient and safe transportation choice throughout Wisconsin. While the Policy Plan primarily aims to minimize the barrier to pedestrian traffic flow from State Trunk Highway expansions and improvements, it provides guidance to local communities on how to encourage pedestrian travel through the creation of pedestrian plans, increasing enforcement of pedestrian laws, adopting and implementing sidewalk ordinances, and addressing pedestrian issues through the public participation component of Comprehensive Smart Growth Planning.

Connections 2030: Wisconsin's Long-Range Transportation Plan WisDOT is currently developing a long-range transportation plan for the state called "Connections 2030." This plan will address all forms of transportation over a 25-year planning horizon: highways, local roads, air, water, rail, bicycle, pedestrian, and transit. The overall goal of the planning process is to identify a series of policies to aid transportation decision-makers when evaluating programs and projects. The Local Roads Improvement Program (LRIP) assists local governments in improving seriously deteriorating county highways, town roads, and city and village streets.

The competitive reimbursement program pays up to 50% of total eligible costs with local governments providing the balance. The program has three basic components: County Highway Improvement (CHIP); Town Road Improvement (TRIP); and Municipal Street Improvement (MSIP). Pavement Surface Evaluation & Rating Software tools help jurisdictions to prioritize their transportation projects. Information collected as part of the PASER (Pavement Surface Evaluation & Rating) system helps establish budget parameters, select possible projects, and evaluate the implications of maintenance decisions. This information is submitted to WisDOT every two years and is integrated into the state's WISLR (Wisconsin Information System for Local Roads) database. Planning for Capital Improvements A Capital Improvement Program (CIP) can assist in planning for major project costs by creating a multi-year scheduling plan for physical public improvements including transportation. The schedule is based on the projection of fiscal resources and prioritization of improvements five to six years into the future. Capital improvements include new or expanded physical facilities that are relatively large in size, expensive, and permanent.

Programs for Local Government

WisDOT administers a variety of state and federal programs, including: • Airport Improvement Program (AIP) • Connecting Highway Aids • County Elderly and Disabled Transportation Assistance • Federal Discretionary Capital Assistance • Freight Rail Infrastructure Improvement Program (FRIIP) • Freight Rail Preservation Program (FRPP) • General Transportation Aids (GTA) • Highways and Bridges Assistance • Local Bridge Improvement Assistance • Local Roads Improvement Program (LRIP) • Local Transportation Enhancements (TE) • Railroad Crossing Improvements • Rural and Small Urban Public Transportation Assistance • Rural Transportation Assistance Program (RTAP) • Rustic Roads Program • Surface Transportation Discretionary Program (STP-D) • Surface Transportation Program – Rural (STP-R) & Urban (STP-U) • Traffic Signing and Marking Enhancement Grants Program • Transportation Economic Assistance (TEA)

La Crosse Area Planning Committee (MPO)

Vision & Goals for Coulee Vision

As the Metropolitan Planning Organization (MPO) for the La Crosse, WI-MN urbanized area, the La Crosse Area Planning Committee (LAPC) is required to develop a transportation plan with a 20-year-or-more planning horizon that includes "both long-range and short-range strategies/actions that lead to the development of an integrated intermodal transportation system that facilitates the efficient movement of people and goods." At a minimum, the transportation planning process must consider projects and strategies that will:

- Support the economic vitality of the metropolitan area, especially by enabling global competitiveness, productivity, and efficiency.
- Increase the safety of the transportation system for motorized and non-motorized users.
- Increase the security of the transportation system for motorized and non-motorized users.
- Increase the accessibility and mobility of people and freight.

- Protect and enhance the environment, promote energy conservation, improve the quality of life, and promote consistency between transportation improvements and State and local planned growth and economic development patterns.
- Enhance the integration and connectivity of the transportation system, across and between modes, for people and freight.
- Promote efficient system management and operation.
- Emphasize the preservation of the existing transportation system.

These federal goals, which are codified in the federal transportation bill, provide a framework from which to develop more focused and detailed goals and objectives at the local level. As a result of the planning process for Coulee Vision, the LAPC has adopted a comprehensive vision as well as additional land use and transportation goals to help the policymakers in the region guide development and transportation investment. An analysis of LAPC goals as they align with the vision for the Town of Campbell are provided in the appendix.

The Vision for Coulee Vision states that:

"The region's towns, villages, and cities each recognize the vital link between land use decisions and transportation outcomes and will collaborate with each other over the coming decades to encourage infill development, limit urban sprawl, and increase mobility options for all users across the region."

4. UTILITIES AND COMMUNITY FACILITIES

GOALS

1. Explore means by which we could maintain high standards, improve, and expand commonly used utilities through improved relationships with other municipalities for the benefit, safety and welfare of township and area residents.
2. Work to vary the use of existing parks.

OBJECTIVES

1. Work with La Crosse to maintain and improve the use of current sewer and water systems.
2. Explore all possibilities for developing a township municipal water system, whether that be an independent system or one in cooperation with another municipality.
3. Develop long-range plans for the improvement, expansion and/or replacement of the Campbell Town Hall and Community Center to provide larger and more efficient facilities for all township departments and the library.
4. Encourage all township departments to develop long range plans to meet each department's goals for the welfare of residents.
5. Provide all township departments with equipment and personnel as deemed necessary and appropriate to maintain high standards of performance to benefit residents.
6. Implement ways to upgrade recycling and waste disposal as needs arise.

POLICIES

1. Promote communication among residents, town board and all township departments to reach these goals and objectives.
2. Consider and evaluate all suggestions concerning utilities and facilities.

Existing Conditions

Utilities and community facilities, often referred to as public works, consist of the physical infrastructure that allows a community to function and grow. Community facilities may include libraries, municipal offices, schools, police stations, fire stations, parks, etc. It is expected that the population in the Town of Campbell will decrease over the next 20 years. This decrease in population will not affect or decrease the demand for public utilities and community facilities. However, the exact need to expand, rehab, or create new utilities and community facilities are difficult to determine. Needs of the Town will vary according to growth pressure and the level of service that is deemed publicly acceptable.

Figure 4.1 Campbell Utilities - Trash and Recycling Schedule



2020 Town of Campbell Trash & Recycling Schedules 3

Refuse (Black Lid)

Refuse is picked up on Tuesday. Trash should be placed in clear or semi-transparent plastic bags or placed loosely in your cart and placed out by 5:00 AM on your pickup day or the evening before.

Recycling (Green Lid)

Recycling is picked up every other week. Do not place recyclables in bags; recyclables must be placed loosely in your cart and placed out by 5:00 AM on your pickup day or the evening before. The Town of Campbel utilizes a Single-Stream recycling system, which means all recyclable items can be placed in the cart together.

PLASTICS
- All plastics #1, #2, #4, #5 (must be labeled with the recycling symbol and #)
- Takeout containers, yogurt cups, ketchup/ mustard bottles, berry containers
- **No packing peanuts or styrofoam**
- Tubs, bottles, jugs, detergent containers

PAPER
- Newspapers, shiny inserts
- Magazines
- Pressed paper, office paper, cardboard
- Toilet paper & paper towel cardboard rolls
- Cereal, cracker, snack boxes (not the plastic inserts)
- Soda, beer boxes
- Toothpaste, soap, detergent boxes
- Paper egg cartons
- Paper milk and juice cartons
- Mail, junk mail, etc.
- Cards, gift wrap (no tissue or foil paper)
- Corrugated cardboard (cut into pieces if it won't fit)

METAL
- Aluminum, tin, steel cans
- Empty aerosol cans, empty paint cans/lids
- Aluminum foil, plates, containers
- Christmas lights, extension cords, electrical wiring (no coaxial cable)
- Pots and pans

GLASS
- Glass jars and bottles (any color)

DO NOT RECYCLE THESE ITEMS
- Styrofoam
- Bottle or jar lids unless its #'d plastic
- Soiled paper plates
- Ceramics and dishware
- Windows and Mirrors
- Plastic wrap
- Photographs
- Shredded Paper, bagged or loose

RECYCLING TIPS
- All containers should be rinsed
- Remove all lids and if they're not marked with a recycling symbol throw them away
- Bags, newspapers and office paper should be thrown loosely into the recycling cart; do not bundle
- Break down the cardboard and pressed paper materials to make more room in your recycling cart

Disposable plastic bags (those typically given out at grocery stores or other retail outlets) are **NOT** to be placed with recyclables in the Town of Campbell recycling system. These bags should be returned to a retail outlet that has a plastic bag recycling container.

NOTE: Heavier recyclables should be placed at the bottom of the bin and lighter recyclables such as cardboard should be placed at the top.

REASONS FOR MISSED COLLECTION
- Cart is not placed out correctly
- Recycling is placed outside the cart or in a different container
- Cart is overflowing, lid does not close
- Cart was placed on a snow bank; they must be placed on a level spot on the boulevard or on your driveway
- Unacceptable items are in the cart (refuse items, appliances, electronics, hazardous waste, etc.)

Water Supply

The Town of Campbell currently has no public water service for its residents. Water supplied to Town residents is made possible by private wells. With an agreement made with the City of La Crosse, businesses have had the opportunity to obtain water from La Crosse and are now served by the La Crosse Water Utility. (The water mains remain the property of the Town of Campbell.) Businesses receiving water from La Crosse are also served by the La Crosse Fire Department. Currently, only businesses have access to La Crosse city water.

Sanitary Sewer Service/Wastewater Treatment Facilities

The City of La Crosse owns and operates the La Crosse municipal wastewater treatment system that serves a combined population of approximately 120,000 residents in La Crosse County, with a total of 12 municipal wastewater treatment facilities. The City of Onalaska, Town of Shelby, and Town of Campbell, through local ordinances and inter-municipal agreements with the City of La Crosse, discharge this treatment system. The facility is located on Isle La Plume in the City of La Crosse and was originally constructed in 1936, but has been modified and upgraded many times, with the last major upgrade occurring in 1998. The La Crosse Sewer Service Area Water Quality Management Plan 1999-2020 states that the facility has excess capacity that can handle twice the loading and the population that was served in 1999. Each of the Villages in the County has their own wastewater treatment facility. These facilities are depicted on the Utilities Map.

As indicated above, the Town of Campbell has a sewer service, and the Town is served by one sanitary district. This sanitary district is administered and maintained by the Town of Campbell. This sanitary district is supported by user service fees that are used by the Town of Campbell as payment to the City of La Crosse.

Solid Waste Disposal and Recycling Facilities

Harter's Quick Clean Up is the service used for waste disposal and recycling. The current contract with the Town runs from January 1, 2016 to December 31, 2025. Figure 4.1 shows the Town of Campbell trash and recycling schedule and acceptable recycling material picked up curbside.

The Town also offers curbside brush clipping pickup services running from April to October. This program is intended for the disposal of small amounts of limbs/branches that are removed by residents for normal maintenance and upkeep only. Chipping will be done for the residents at a given address. Town crews go by each residence one time per month.

Stormwater Management

Stormwater Management is intimately linked to environmental conservation. The most effective and efficient method of controlling stormwater runoff and its associated erosion and sedimentation is the use of natural systems for storage and filtration. Using these principles:

1. No development should occur on floodplain areas;
2. No filling of wetlands or obstructions of natural drain ways shall be permitted;
3. No drainage from development should be channeled directly into an existing lake or stream;
4. Development should conform to the natural contours of the land to the maximum extent feasible so as to control runoff; and
5. Site plan control shall be exercised by adjacent municipalities so as to:
    a. Eliminate large-scale cut and fill operations;
    b. Curtail excessive runoff during construction; and
    c. Keep the maximum amount of natural vegetation possible.

In addition, those areas identified as drainage corridors shall be designated as natural conservation corridors. The wetlands, swales, streams and lakes are not to be disrupted in their function of storing, filtering and eventually releasing stormwater. These spaces can then serve their hydraulic function while providing scenic areas, wildlife habitat, and community open space. The township will explore ways to create more areas of permeation to help solve stormwater and runoff problems.

The La Crosse Stormwater Group is taking on the goal to slow down the rush of rain and snowmelt that pollutes rivers. The Town's goal is to protect water resources and prevent erosion. The Soak It Up Project Award is given to community members who have finished a stormwater management project on their property and their projects are then shared so others can be inspired to do the same on their properties.

Stormwater runoff in La Crosse County and the Town of Campbell was in part addressed in 2008 when La Crosse County adopted Chapter 29 of the La Crosse County Code of Ordinances "Post Construction Storm Water Management". The ordinance delegates authority to the La Crosse County Department of Land Conservation to enforce the ordinance. The ordinance includes technical standards, storm water management performance standards, permit requirements, and storm water management plan requirements for new or expanding developed areas.

Telecommunication Facilities

Both Charter Communications and CenturyLink provide telephone, Internet, and cable service to township residents. The La Crosse area has a strong base of broadband technology. High speed Internet access and fiber optic connections are available throughout the La Crosse Metro area. The region is connected to the Midwestern fiber optic network via Charter Communications and CenturyTel. Fiber optics allow for the high-quality transmission of large volumes of information at an affordable rate. However, this technology is not available throughout the entire County and residents in rural areas and outside of the La Crosse Metro area have limited capabilities for high-speed Internet services. Other services available in the area include but are not limited to DISH Network, Mediacom, and DIRECTV.

Power Plants, Electricity, and Transmission Lines

La Crosse County is served by two electric power utilities, Xcel Energy and Riverland Energy Cooperative. The nearest power plants are located on French Island in La Crosse. Xcel Energy and We Energies provide natural gas to County residents. The Town of Campbell is served by Xcel Energy.

The French Island facility is a combination generating plant and resource recovery facility. The plant burns wood waste and processed municipal solid waste, called refuse-derived fuel (RDF) - a burnable fuel produced on-site at a resource recovery facility built specifically for that purpose. The conversion of the French Island facility in the 1980s from burning coal and oil, to burning wood waste and RDF helped extend the life of the plant and maintain reasonable electric rates for customers, while resolving a solid waste disposal problem for La Crosse County. The facility has the capacity to burn 104,000 tons of waste per year.

One of the drawbacks to burning garbage is the impact on air emissions. The refuse to energy facility must meet federal emission guidelines and meeting these standards is of critical importance due to the facility location in the City of La Crosse. In November 2002, French Island completed $10.9 million in improvements to reduce emissions, and has operated at 85-90 percent below previous emission levels since the improvements were made.

Transmission lines connect the French Island power plant to the surrounding region. In December 2018 a 345-kilovolt power line named the "Badger Coulee Transmission Line Project" was energized and runs from La Crosse to Dane County. Utilities report that existing transmission lines are inadequate and that a new high-voltage line is needed. At the time of this writing, the largest high-voltage lines in the Coulee Region carry 161-kilovolts and

utilities report that these lines aren't adequate to move power through the area or handle new generation sources.

Overall, according to Wisconsin's Citizen Utility Board, the electrical system in western Wisconsin is congested and not as robust as in other parts of the state. As the area considers energy needs over this planning horizon, it will be important to coordinate their transmission planning with Minnesota and also to consider opportunities for utilizing alternative energy sources, such as wind and solar.

Libraries

La Crosse County has five branches, each maintained by the municipality in which it is located. The County is responsible for books and media contained in the library, processing materials, and personnel to provide the services.

The smallest of the five county branches, the F.J. Robers Library in the Town of Campbell is located at 2548 Lakeshore Drive on French Island. In 1975 the library was moved into the Campbell Town Hall and in September 2013 the Library was relocated to a renovated building to expand the space. Over 10,000 items make up the library collection, which includes adult and children's fiction and non-fiction, reference, magazines, videos for adults and children, CD's, audio books, and Family Fun Bags.

Since 1986 the Friends of the Campbell Library have supported the library with fund raising and volunteer time. An annual book and bake sale is held each spring. In the past this small, but hard-working group has supplied funds for shelving, board books, an entertainer to kick off the summer library program, and equipment donations. New members are always welcome.

Public Buildings

The Town's public buildings include a Town Shop and Town Hall constructed in the 1970s on the 1900 block of Bainbridge Street. The Town Hall houses the administrative offices, fire department, and police department, the Campbell sanitary district office, and a Town supported library. Day-to-day operations are overseen by the Town Clerk/Treasurer.

A community center is located in a 1920s era former school building on Lakeshore Drive. It is equipped with a full kitchen and large meeting room. It is used primarily for senior activities but is available for other community and social functions.

Schools

The School District of La Crosse serves the Town of Campbell. The district operates twelve elementary schools, three middle schools, and three high schools. One elementary school is located on French Island called Summit Elementary School.

Summit Elementary School is a K-5 grade school focused on environmental education. Approximately 350 students are enrolled at Summit.

The County also has three post-secondary education schools, including the following:

University of Wisconsin-La Crosse was founded in 1909 and is now one of the 13 four-year campuses in the University of Wisconsin System with enrollment around 9,000 students. UW-L has joined the City's other two institutions of higher education and the region's medical facilities to form a consortium to bring cutting-edge health care to the region, along with a state-of-the-art health research and education facility for professionals and students.

Western Technical College is a public two-year college with a focus on technical education. The college has an annual enrollment of approximately 9,400 credit students and 12,900 non-credit students. The average age of WWTC's credit and non-credit student is 33.

Viterbo University is a co-educational Catholic University founded in the Franciscan tradition in 1890. Viterbo offers undergraduate and graduate degrees and has an enrollment of approximately 2,100 students.

Police, Fire, and Rescue

The La Crosse County Sheriff's Department is located in the City of La Crosse and serves the entire County. The Town also has its own police department. There are nine Fire Districts in La Crosse County: Bangor, Campbell, Coon Valley, Farmington, Holmen, La Crosse, Onalaska, Shelby, and West Salem. In addition, there are ten EMS Districts: Bangor, Brice Prairie, Campbell, Coon Valley, Farmington, Holmen, La Crosse, Onalaska, Shelby, and West Salem.

The La Crosse County 911 Emergency Dispatch Center is located in the La Crosse County Law Enforcement Center in La Crosse. Over 30 employees provide 24-hour emergency telephone service to everyone in La Crosse County. Using a state-of-the-art enhanced 911 system (E911), the 911 telecommunicator is able to send emergency and non-emergency assistance quickly and accurately. Updates are being made to utilize Next Generation 911 (NG911).

In addition to providing emergency telephone answering service, the La Crosse County 911 Emergency Dispatch Center telecommunicators are the radio and multiple computer system operators. This fully integrated system allows the department to provide full emergency and nonemergency service to each of the eight Law Enforcement Departments, the eight Fire Departments, the nine First Responder organizations, Emergency Government, and Search and Rescue throughout the entire County.

Healthcare Facilities

La Crosse is fortunate to have two regional health care centers, Gundersen Health System and Mayo Clinic Health System. Gundersen Health System is the area's recognized leader in heart, trauma and cancer care, births, business services, research and health education, with over one million clinic, hospital, and emergency room visits each year. Mayo Clinic Health System, partnered with world-renowned Mayo Clinic, offers excellent specialty services including cardiology, neurology, nephrology, oncology, orthopedics and many others, as well as comprehensive, compassionate primary care throughout an 11-county region in Wisconsin, Minnesota, and Iowa.

Childcare Facilities

Family Resources, the accredited Child Care Resource and Referral service for La Crosse County, helps over 1,000 families locate and select childcare each year. According to County statistics, La Crosse County has one of the highest numbers of regulated childcare slots per 1,000 children in Wisconsin. Businesses within the County can purchase a personalized parent counseling and childcare referral service from Family Resources for their employees as an additional option in their benefits package. 26 licensed family childcare facilities and 59 licensed group childcare facilities are in La Crosse County.

Parks and Recreation Facilities

Open Space Areas

The Upper Mississippi River National Wildlife and Fish Refuge is the largest acreage in the Town of Campbell. This 1,100-acre refuge gives access to wetlands and waterways of the Mississippi River, Black River, and Lake Onalaska. The approximately 51 acres of Town parks offer opportunity for more formalized types of play and recreation activities.

Hunting, Fishing, and Hiking

In spite of the generally urban character of the Town, the Mississippi and Black River bottomlands and shorelines provide opportunity for hiking and fishing. Developed boat ramp facilities are available at the Upper and Lower Dike landings, and Fishermen's Road. In order to launch at these landings, a permit must be purchased and displayed on the vehicle. The boat landing user has the option of purchasing either a daily or annual permit.

Developed Recreational Facilities

The Town of Campbell has an extensive system of small parks, open areas, and other recreational facilities. All parks provide some form of recreation for children. Included in many of these parks are a swing set, merry-go-round, slide, teeter-totter, or other similar playground equipment. Some places that are included in the park inventory have boat landings, open areas, or a pond. One location, Sky Harbour Field at the west end of the Sky Harbour commercial development, is a baseball facility. Under agreement with the landowners, the township maintains the property and is looking for ways to utilize the area more fully. The management company that owns this commercial site allows the Town to use the facility, but it is clearly understood by both parties that when economic conditions dictate, the private owner will have the right to build commercial development on the site, thereby requiring the Town to find an alternative.

5. AGRICULTURAL, NATURAL, AND CULTURAL RESOURCES

GOALS

1. Maintain and improve the surrounding area for the pleasure, benefit and safety of residents of the Town of Campbell and area communities.

OBJECTIVES

1. Maintain and improve existing parks by exploring the use and purpose of each park and its location, considering the needs and desires of residents and others using them.
2. Evaluate the surrounding river and backwater areas regarding silting and work with jurisdictional agencies to improve water conditions.
3. Find ways and means to improve boat landings to make them more accessible to township and area residents.
4. Work with boat clubs and marinas to improve them and make the facilities more readily available to township and area residents.
5. Consult and work with the Upper Mississippi River Planning Commission to best serve the needs of residents and the environment.
6. Cooperate with the La Crosse County Convention and Visitors Bureau to promote the recreational facilities of French Island, including parks, access to waterfowl observation and fishing areas.
7. Encourage residents to plant desirable trees and other foliage to enhance the quality of air and surface and ground water and to preserve the shoreline and beauty of the island.
8. Assist the Campbell Beautification Committee by encouraging others to participate in the committee's various park and township improvement projects.
9. Publicize and support the activities of various French Island church and civic groups.
10. Fill in pit area near Kwik Trip to create non-motorized boat launch site and recreational area.

POLICIES

1. To do everything possible within the means and desires of the residents of the Town of Campbell to encourage and enhance recreational and cultural opportunities in the township.
2. Emergency Management Committee to prepare Flood Emergency Plan.

Existing Conditions

Per the Wisconsin comprehensive planning legislative requirements, this element includes goals, objectives, policies and programs for the conservation and promotion of effective management of natural, historical and cultural resources in the Town of Campbell. The Town's significant natural and cultural resources define Campbell's identity. Town residents

understand that these resources are irreplaceable and are dedicated to their preservation. This first section of this chapter provides the background information for this element.

Agricultural Resource Inventory

The physical characteristics of a planning area are vital to producing a solid land use plan. All development begins with the ground up. For this reason, the agricultural, natural and cultural resources are the first factors that will be explored. Geology and soils play a very large role in terms of development, and what types of development, or non-development, will thrive in that location. In the Town of Campbell, an urban town, no agriculture activities currently exist. However, a great number of natural and cultural characteristics are present and discussed in the following sections.

Natural Resources

As the Town continues to grow and change, it is vital the Town consider its future in conjunction with its natural resources. It can be very challenging for rural communities to allow new development, at the same time protect the natural environment, and preserve the natural character of the area. At first, development may have a limited impact on the natural landscape, but as it continues, the visual and environmental impacts become increasingly apparent. In order to protect natural resources for the future, it is crucial to be aware of existing natural resources (discussed in the following sections).

Natural resources are materials occurring in nature and are essential or useful to humans, such as water, air, land, forests, fish and wildlife, topsoil, and minerals. They are combined into the recognized systems in which we exist. These systems, or combinations of natural materials, can be referred to as “natural environments,” “ecosystems,” “biomes,” or “natural habitats,” among others. Humans and their activities impact all-natural resources. Conversely, whether obvious or not, human impacts to the natural environment often have significant adverse impacts on the human community.

Geological Resources

Non-Metallic Mine Reclamation

In June of 2001, all Wisconsin counties were obliged to adopt an ordinance for nonmetallic mine reclamation. The purpose of the ordinance was to achieve an approved post-mining land use, which would be in compliance with uniform reclamation standards. Uniform reclamation standards address environmental protection measures including topsoil salvage and storage, surface and groundwater protection, and concurrent reclamation to minimize acreage exposed to wind and water erosion. Although this was a State requirement for counties only, towns, cities, and villages were eligible to adopt a similar type of ordinance. Currently, there are no non-metallic mine operations in the Town.

Water Resources

Water resources, (both surface and groundwater) are one of the most commonly used natural resources, serving intrinsic and essential functions in the community. Plants, animals, and people all consume water on a daily basis. Over 70% of all Wisconsin communities (that is, every two out of three citizens) rely on groundwater not only for domestic use, but also for agriculture, industrial uses, recreational purposes, etc. All county residents have groundwater for domestic water use. Water is one of the most easily contaminated resources. Because of its mobile nature, contaminants can travel far from their source through the water cycle. Contaminants in the water cycle coming from a variety of sources are commonly known as non-point source pollution (NPSP). Non-point source pollution comes from many diffuse sources such as agriculture runoff, leaking septic systems, road salt and road building, parking lots, lawn, and golf course runoff, all of which directly impact water resources. Point source pollution comes from identifiable sources such as a single factory or overflow from a sewage treatment facility.

Residential development many times alters natural drainage routes, destroying the land's ability to store and retain water. Wetlands are then filled or drained and paved. Runoff and erosion problems develop. Subsequent flooding and sedimentation occur in drainageways, necessitating costly repairs or control devices to retard overflow and pollution hazards. Responsible water resource management by local government is necessary to protect the community's natural systems. Utilizing appropriate development in accordance with land capabilities is the first step in effectively ensuring future public health and safety.

Wetlands

Wetlands serve a variety of functions, including playing an important role in stormwater management and flood control, filtering pollutants, recharging groundwater, providing a habitat for many wildlife species and plants, and offering open space and passive recreational opportunities. Wetlands include all marshes, swamps, fens, bogs, and those areas excluded from cultivation or other uses because they are intermittently wet.

Wetlands serve a multiplicity of environmental functions. They trap sediments and nutrients, protect against drought by serving as groundwater recharge areas, and provide habitat for wildlife and vegetation.

These fragile lands are continually exposed to polluted materials from runoff and sedimentation.

Water Quality

Water quality is directly affected by seepage, percolation and runoff. When these actions adversely alter water quality, they are termed either point source or non-point source pollution. Point source pollutants enter water and wetlands at specific locations via pipe or a permanent outfall structure; the most common examples being sewage treatment plant outfalls and industrial discharge pipes. Non-point source pollutants are far more dispersed, entering waterways via runoff, seepage and sedimentation. Common examples of non-point pollution include stormwater runoff, agricultural field drainage and septic systems.

Uncontrolled stormwater runoff is currently a pollutant of our water resources. Common pollutants in stormwater runoff include sediments, nutrients, oxygen-demanding substances,

heavy metals, chlorides, oil and grease, pesticides, hazardous chemicals and bacteria. These pollutants create a "shock" load on lakes and streams during precipitation events, being especially severe during low flow conditions associated with warm weather. Sediments from stormwater runoff carry those pollutants to local wetlands causing water quality degradation and eutrophication.

Non-point pollution is also caused by the improper use of fertilizers and pesticides on both agricultural and residential land. Compact development in non-sewer areas can lead to overburdening of the area's soils, causing pollution of local groundwater. The result is the same as an inadequate septic system--a health hazard to local water supplies. Any development that has not provided necessary water retention facilities, erosion control devices, or stringent control of individual septic systems is creating a potential pollution hazard to local residents.

In areas where groundwater contamination problems from single source pollutants have been identified, the Town should continue to work with the Department of Natural Resources and various State offices on water testing. Correction procedures should be pursued and evaluated.

Groundwater

Groundwater is the water beneath the earth's surface that fills spaces between rocks and soil particles and flows between them. Groundwater fills wells and flows from springs. It is a critical resource, not only because it is used on a daily basis, but also because rivers, streams, and other surface water depends on it for recharge. Groundwater can be easily contaminated through non-point source pollution, particularly in regions with thin soils over fractured limestone, sandstone, and shale bedrock.

Groundwater Contamination

It is important to keep the groundwater resource in mind for many areas of comprehensive planning. Ultimately, what takes place above ground directly affects groundwater below. For instance, restricting access to abandoned mines or quarries helps prevent these areas from becoming source points for groundwater contamination. There are a variety of other activities that impact water resource quality that include but are not limited to:

- On-site septic systems
- Pesticide and Fertilizer Application
- Sewage Treatment Plants
- Road Salt
- Household Cleaners and Detergents
- Sanitary Landfills
- Unsewered Subdivisions
- Underground Storage Tanks
- Gas Stations
- Feedlots
- Chemical Spills
- Junkyards
- Abandoned Wells

- Leaking Sewer Lines
- Old Mine Openings or Shafts

Pinpointing pollution sources can be made easier by identifying the location and extent of groundwater recharge areas, as well as the extent of the local watershed, so communities can plan where and how much development can be built, with the least amount of impact to water resources. A watershed is the land area from which all surface water and groundwater drains into a stream system. Groundwater aquifers can be contained within a single watershed or can be so large that several watersheds are within the aquifer.

Potential contaminants are nitrates, chloride, sodium, bacteria, viruses, and hazardous household chemicals. Identifying such pollutants is part of a wellhead protection plan. A wellhead protection plan aims at preventing contaminants from entering the area of land around your public water supply well(s). This area includes the surface or subsurface area surrounding a water well or well field supplying a public water system, through which contaminants are reasonably likely to move toward and reach such a well or wellfield.

Groundwater Supply

Water supply is impacted as communities grow, bringing increased demand to supply water to new homes, businesses, and industries. High-capacity wells and an increasing number of wells, both private and public, can reduce the amount of recharge to surface waters, causing streamflow reduction, loss of springs, and changes in wetland vegetative communities. The strains of meeting growing water demand from a sprawling population are starting to show. Statewide water use has increased 33% in the last 15 years and water tables are plummeting in many urban areas as the thirst for more water outstrips the land's ability to provide it ("A Growing Thirst for Groundwater," August 2004).

The Groundwater Bill (2003 Act 310) addresses groundwater quantity issues, requiring approval for siting, fees, and an environmental review. While this legislation is currently more relevant in areas of the state experiencing severe water quantity issues (such as Southeast Wisconsin), the principle of controlling groundwater withdrawal in all parts of the state is quite important and is a growing concern for the future. In 2006, a State level groundwater advisory committee, Wisconsin Groundwater Coordinating Council, was organized to address groundwater management. A state groundwater report is required every five years and the most recent report was created in 2020. The full report can be found here https://dnr.wi.gov/topic/groundwater/documents/GCC/Report/FullReport.pdf.

The Town of Campbell has been generously endowed with a variety of natural resources. These resources give the Town its unique character. They enhance the Town's identity and are a principal component of the Town's lifestyle. Consequently, one of the greatest challenges facing the Town of Campbell is the protection and preservation of its environment.

In 1991, the Wisconsin Department of Natural Resources established a Special Well Construction Area (SWCA) to control private well construction in areas of groundwater contamination. This area is commonly referred to as the Well Advisory Area or District.

Town residents are concerned about the environment. The Town's environment is seen as communal property to be protected and respected by all residents. As history has shown, the violation of the environment by a single entity can easily affect all residents.

Town authorities are committed to the protection of the Town's environment and natural resources through wise land use decisions that will prevent potential problems. While land use activities are inevitable, development should be undertaken with environmental concerns addressed in all planning.

Stormwater Management

Stormwater Management is intimately linked to environmental conservation. The most effective and efficient method of controlling stormwater runoff and its associated erosion and sedimentation is the use of natural systems for storage and filtration. Using these principles:

1. No development should occur on floodplain areas;
2. No filling of wetlands or obstructions of natural drain ways shall be permitted;
3. No drainage from development should be channeled directly into an existing lake or stream;
4. Development should conform to the natural contours of the land to the maximum extent feasible so as to control runoff; and
5. Site plan control shall be exercised by adjacent municipalities so as to:
    a. Eliminate large-scale cut and fill operations;
    b. Curtail excessive runoff during construction; and
    c. Keep the maximum amount of natural vegetation possible.

In addition, those areas identified as drainage corridors shall be designated as natural conservation corridors. The wetlands, swales, streams and lakes are not to be disrupted in their function of storing, filtering and eventually releasing stormwater. These spaces can then serve their hydraulic function while providing scenic areas, wildlife habitat, and community open space. The township will explore ways to create more areas of permeation to help solve stormwater and runoff problems.

Floodplains

A floodplain is a low area of land adjacent to a stream or other watercourse that is subject to flooding and holds the overflow of water during a flood. They are often delineated on the basis of the 100-year storm event—the area that would be covered by water during a flood so big it only happens (theoretically) every 100 years. However, flooding can occur in any year. For that reason, development should not occur in drainage ways and floodplains because they serve as stormwater runoff systems and flood mitigation landscape features.

Counties, cities, and villages are required to adopt reasonable and effective floodplain zoning ordinances in order to participate in the Federal Emergency Management Agency’s (FEMA) National Flood Insurance Program. FEMA has designated flood hazard areas along many surface water resources. The importance of respecting floodways and floodplains is critical in terms of planning and development. Ignoring these constraints can cause serious problems relating to property damage and the overall safety of residents.

Environmental Corridors

Environmental corridors refer to areas that contain groupings of natural resource features. Areas of concentrated natural resource activity ("rooms"), such as wetlands, woodlands, prairies, lakes, and other features, become even more functional when linked by environmental corridors ("hallways"). If corridor resource features are mapped, they can depict linear spaces.

Fish and wildlife populations, native plant distribution, and even clean water all depend on movement through environmental corridors. For example, wildlife populations isolated in one wooded location can overpopulate, die out, or cause problems for neighbors if there are not adequate corridors to allow the population to move about freely. Over 70% of all terrestrial wildlife species use riparian corridors, according to the USDA Natural Resources Conservation Service (NRCS).

Light, Air, and Noise

Lighting ordinances recognize the benefits of appropriate outdoor lighting and can provide clear guidelines for installation, helping to maintain and compliment a community's character. Improper night lighting or light pollution affects the night sky anywhere improperly shaded nighttime outdoor lights are used.

The most common air pollutants (dust, pollen, fuel fumes, ash, etc.) come from industrial, automotive, and agriculture sources and this includes odors. Burn barrels are local contributors to air pollution too.

A number of land uses can contribute to noise pollution, such as train whistles, vehicle noise from highways, or airport noise. Repetitive excessive noises like those from boom cars, loud stereos, powered lawn and garden equipment, and construction activities have been shown to have serious health consequences (e.g., tinnitus, balance problems), not to mention problems between neighbors.

Air Quality

The Wisconsin DNR classifies the La Crosse Metropolitan Area as an air quality attainment area. This designation means the area is not in violation of any air quality regulations. Because land use densities and configurations can both positively and negatively affect air quality, these must be carefully considered in the future to maintain the region's good air quality. As the County's population grows and more people and goods use the highways, attention will need to be focused on automobile and truck emissions' impact on air quality. Additionally, agricultural and industrial land uses can significantly impact air quality and should be carefully monitored as well.

Wildlife

Biodiversity is the full spectrum of life forms and the many ecological processes that support them. Protecting the biodiversity is essential to core values such as maintaining clean air and water, providing adequate habitat for the state's flora and fauna, maintaining a vibrant economy and providing recreational opportunities. Protecting biodiversity depends on the sustainability of diverse ecosystems, such as the mosaic of forests, agricultural lands,

grasslands, bluffs, coastal zones and aquatic communities present in Wisconsin. It also depends upon the conservation of each ecosystem's basic components – the natural communities, plants and animals within them. Ecosystems contain a variety of species that are unique in some way and provide value to the diversity of the individual ecosystem and the state overall. It is important to view biodiversity at all levels to ensure the adequate conservation of Wisconsin's environment.

At the broadest scale, the State of Wisconsin is divided into distinct "ecological landscapes" based on unique combinations of physical and biological characteristics that make up the ecosystems, such as climate, geology, soils, water, or vegetation. They differ in levels of biological productivity, habitat suitability for wildlife, presence of rare species and natural communities, and in many other ways that affect land use and management.

Natural Communities

Natural communities are combinations of native plants and animals that are regularly found together in particular settings. In each natural community, the plants, animals, geology, natural processes, water, and many other factors are related in somewhat predictable ways that allow us to classify and name these communities.

Campbell has two nature preserves protected with the Mississippi Valley Conservancy called Black River Bottoms and an area north of Hiawatha Avenue. Black River Bottoms is a 52-acre property near the confluence of the Mississippi, Black, and La Crosse Rivers. As part of the Mississippi River Flyway, the property provides an important stopover for migratory birds. The property is currently accessible only by water. The area north of Hiawatha Avenue consists of shoreland and island property.

Eight State Natural Areas (SNAs) exist in La Crosse County. These are formally designated sites devoted to scientific research, the teaching of conservation biology, and the preservation of natural values and genetic diversity for future generations. The SNAs in La Crosse County include Berg Prairie and Billy Goat Ridge, Great River Trail Prairies, Holland Sand Prairie, La Crosse River Trail Prairie, Midway Railroad Prairie, Northeast Coulee Oak Woodland, Van Loon Floodplain Forest, and Van Loon Floodplain Savanna. The Mississippi Valley Conservancy also protects properties as nature preserves in La Crosse County including: Apple Valley Bluff, Fish Creek Tract, Greens Coulee-Savanna Oaks, La Crosse Blufflands, La Crosse River Conservancy, and New Amsterdam Grasslands.

Two WDNR Public Wildlife Recreation Land resources are found in La Crosse County. Van Loon Wildlife Area is approximately 4,000 acres and is located northwest of Holmen. Coulee Experimental Forest is located near Bangor and contains 3,000 acres.

Another significant open space and environmental corridor in the region is the Upper Mississippi River National Wildlife and Fish Refuge. The refuge was established in 1924 and is one of the country's largest and most visited refuges with 3.5 million visitors annually. Lake Onalaska is part of this refuge, which hosts more than 265 species of birds, 57 species of mammals, 35 species of reptiles and amphibians, and more than 100 species of fish. The entire refuge encompasses nearly 200,000 acres and is over 260 miles long. From La Crosse County the refuge can easily be accessed by paddlers and birdwatchers from the Brice Prairie

Landing or Lytle's Landing; by hikers and bikers from the Great River Trail; and by wildlife viewers from Midway.

Endangered Species

Plant and animal species are considered one of the fundamental building blocks of ecological landscapes and biodiversity. The presence of one or more rare species and natural communities in an area can be an indication of an area's health and ecological importance and should prompt attention to conservation, management and restoration needs. Protection of such species is a valuable and vital component of sustaining biodiversity.

While the conservation of plants, animals and their habitat should be considered for all species this is particularly important for rare or declining species. An endangered species is one whose continued existence is in jeopardy and may become extinct. A threatened species is one that is likely, within the foreseeable future, to become endangered. A special concern species is one about which some problem of abundance or distribution is suspected but not yet proven. The main purpose of the special concern category is to focus attention on certain species before they become endangered or threatened. Remaining examples of Wisconsin's intact native communities are also tracked but not protected by the law. Natural communities capture much of our native biodiversity and provide benchmarks for future scientific studies.

Both the state and federal governments prepare their own separate lists of such plant and animal species but do so working in cooperation with one another, as well as with various other organizations and universities. The WDNR's Endangered Resources Program monitors endangered, threatened, and special concern species and maintains the state's Natural Heritage Inventory (NHI) database. This program maintains data on the locations and status of rare species in Wisconsin and these data are exempt from the open records law due to their sensitive nature.

The Wisconsin Endangered Species Law was enacted to afford protection for certain wild animals and plants that the Legislature recognized as endangered or threatened and in need of protection as a matter of general state concern. It is illegal to

1) take, transport, possess, process or sell any wild animal that is included on the Wisconsin Endangered and Threatened Species List;

2) process or sell any wild plant that is a listed species;

3) cut, root up, sever, injure, destroy, remove, transport or carry away a listed plant on public lands or lands a person does not own, lease, or have the permission of the landowner. There are exemptions to the plant protection on public lands for forestry, agriculture and utility activities. In some cases, a person can conduct the above activities if permitted under a Department permit (i.e., "Scientific Take" Permit or an "Incidental Take" Permit).

The Federal Endangered Species Act (http://endangered.fws .gov/esa.html) also protects animals and plants that are considered endangered or threatened at a national level. The law prohibits the direct killing, taking, or other activities that may be detrimental to the species, including habitat modification or degradation, for all federally listed animals and designated

critical habitat. Federally listed plants are also protected but only on federal lands. Implementation of the Endangered Species laws is usually accomplished during the state permit review process but is ultimately the responsibility of a project proponent and property owner to ensure that they are not in violation of the laws.

Wildlife Habitat and Threatened and Endangered Species

The Wisconsin Natural Heritage Inventory program's database was used to determine the status and distribution of endangered resources and to learn what species or natural communities may exist within the Town of Campbell. Campbell may contain one or more species whose location(s) are considered to be more sensitive than most species that are tracked. Therefore, the location(s) cannot be disclosed to a level more detailed than county. For non-WDNR staff, more detailed information is available only through a formal licensing agreement. For more information, contact the Endangered Resources Planning and Protection Specialist at the WDNR.

Campbell may contain sensitive elements. Sensitive element locations are listed by zones determined by the WI DNR. Campbell forms a part of a county that contains sensitive elements but may not necessarily contain all sensitive elements listed here.

Table 5.1 Campbell - Rare Species and Wildlife Habitats

Group	Scientific Name	Common Name
Bird	*vireo bellii*	Bell's vireo
Bird	*haliaeetus leucocephalus*	Bald eagle
Invertebrate	*gastrocopta*	Wing snaggletooth
Invertebrate	*nicrophorus americanus*	American burying beetle
Invertebrate	*neurocordulia molesta*	Smoky shadowfly
Invertebrate	*plethobasus cyphyus*	Bullhead
Invertebrate	*stylurus notatus*	Elusive clubtail
Invertebrate	*tritogonia verrucosa*	Buckhorn
Herptile	*emydoidea blandingii*	Blanding's turtle
Fish	*anguilla rostrata*	American eel
Fish	*aphredoderus sayanus*	Pirate perch
Fish	*cycleptus elongatus*	Blue sucker
Fish	*marcrhybopsis stotrtiana*	Silver chub
Fish	*moxostoma carinatum*	River redhorse
Fish	*notropis taxanus*	Weed shiner
Fish	*etheostoma*	Mud darter
Fish	*etheostoma clarus*	Western sand darter
Fish	*hiodon alosoides*	Goldeye
Fish	*ictiobus niger*	Black buffalo
Fish	*macrhybopsis aestivalis*	Shoal chub
Fish	*notropis amnis*	Pallid shiner
Fish	*opsopoeodus emiliae*	Pugnose minnow
Plant	*potamogeoton vaseyi*	Vasey's pondweed

Source: Wisconsin Natural Heritage Inventory 2019

Soil Types

Campbell is the only Town in La Crosse County in which agricultural use is not a major planning factor, either now or in the future. Therefore, the evaluation of soils for their agricultural suitability is somewhat of a moot point. Small-scale home gardeners either use highly modified urban soils, with topsoil brought in from an outside source, or can devote the time and attention necessary to nurture produce from soils a larger farm operation would find marginal in productivity. In the past French Island did support an active farm economy.

The Town of Campbell soils all share sand as a parent material. Suitability for traditional commercial agriculture is generally limited, with coniferous tree plantations being a recommended use for similar soils in less intensely urbanized locations than Campbell.

Natural Features

The beautiful Mississippi River, Black River, and Lake Onalaska allow for scenic views and natural enjoyment. Red Oak Ridge, a large island within Lake Onalaska, is a scenic feature that many people enjoy. The Frog Pond and surrounding lagoon is a natural conservation area that school children are able to visit and make nature observations for educational purposes.

Cultural Resources

The purpose of this section is to inventory and support the management of cultural resources in the Town of Campbell. Many communities often ignore cultural and historic resources in order to deal with "real" issues facing their community. However, the proper appreciation of these assets is vital to the long-term success of a community. Respecting and utilizing these available resources increases the overall quality of life and provides opportunities for tourism.

Determining what defines cultural and historic resources has been left open to some interpretation. For the purpose of this report, historic resources include historic buildings and sites (as identified by the National Register of Historic Places), museums, churches, cemeteries, old country schools, and other buildings deemed appropriate by the community. The information presented here is to serve as a guide to cultural and historic resources but is not inclusive.

Threats to Cultural Resources

Unfortunately, there are many threats to the cultural resources of a community. Whether it is development pressure, rehabilitation and maintenance costs, or simply the effects of time, it is often difficult to preserve the cultural resources in a community.

Historical Preservation Ordinances and Commissions

The establishment of a historical preservation ordinance and commission is one of the most proactive methods a community can take to preserve cultural resources. A historical preservation ordinance typically contains criteria for the designation of historic structures, districts, or places, and procedures for the nomination process. The ordinance further regulates the construction, alteration, or demolition of the exterior of a designated historic

site or structure. Contact the Wisconsin Historical Society's Division of Historic Preservation for more information.

A community with a historic preservation ordinance may apply for Certified Local Government (CLG) status, with the Wisconsin State Historical Society. Once a community is certified, they become eligible for:

- Matching sub-grants from the federal Historic Preservation Fund,
- Use of Wisconsin Historic Building Code,
- Reviewing the National Register of Historic Places nominations allocated to the state.

Churches

Churches historically have had a significant impact on the culture of a community. They can be used as places where rural residents gather to discuss important issues in their community.

Cemeteries

Cemeteries are identified as prominent historic and cultural resources. They can provide an historic perspective of an area, providing the names and ethnicities of previous residents. The Community Facilities map locates the only cemetery on French Island.

Architecture and History Inventory

The Architecture and History Inventory (AHI) is a collection of information on historic buildings, structures, sites, objects, and historic districts throughout Wisconsin. The Wisconsin Historical Society's Division of Historic Preservation maintains the inventory. The AHI consists of written text and photographs of each property, which document the property's architecture and history. Most properties became part of the inventory as a result of a systematic architectural and historical survey beginning in the 1970s. Caution should be used as the list is not comprehensive and some of the information may be dated, because some properties may have been altered or no longer exist. Due to cutbacks in funding, the Historical Society has not been able to properly maintain the database. In addition, many of the properties in the inventory are privately owned and are not open to the public. Inclusion of a property conveys no special status, rights or benefits to the owners. Contact the Wisconsin Historical Society for more information about the inventory.

Historic Resources

Table 5.2 Campbell - Architecture and History Inventory

Historic Name	Location	Resource Type
Canadian Pacific Railroad Lift Bridge	E. of Bainbridge St. over Black River	
House	126 Caroline St.	Bungalow, balloon frame, stucco, 1925c
Hotel/motel	133 Caroline St.	Side-gabled, balloon frame, clapboard, 1880c
House	1914 Lake Shore Dr.	Quonset, balloon frame, asbestos, 1935c
La Crosse Municipal Airport	North end of Fanta Reed Rd., French Island	Stylistic utilitarian building, masonry,

		concrete, 1945c
Upper French Island School	NE corner Lake Shore Dr./Plainview Rd.	Bowstring truss, brick, 1925
French Island Cemetery	Fanta Reed Rd. at Lake Shore Dr.	Cemetery, 1870c
House	1009 Hanson Rd.	Side-gabled, balloon frame, wood shingle,1930c
House	2830 Bayshore Dr.	Front-gabled, balloon frame, log, 1940c

Source: Wisconsin Historic Society's Architecture and History Inventory (AHI) database 2021

Archaeological Site Inventory (ASI)

The Archaeological Site Inventory (ASI) is a collection of archaeological sites, mounds, unmarked cemeteries, marked cemeteries, and cultural sites throughout Wisconsin. The Wisconsin Historical Society's Division of Historic Preservation maintains the inventory.

Similar to the AHI, the ASI is not a comprehensive or complete list; it only includes sites that have been reported to the Historical Society. The Historical Society estimates that less than 1% of the archaeological sites in the state have been identified. Under Wisconsin law, Native American burial mounds, unmarked burials, and all marked and unmarked cemeteries are protected from intentional disturbance. Contact the Wisconsin Historical Society for specific information about the inventory.

Related Agencies and Programs

Cultural

Wisconsin Historical Society

The Society serves as the archives of the State of Wisconsin. It collects books, periodicals, maps, manuscripts, relics, newspapers, and audio and graphic materials as they relate to Wisconsin. It maintains a museum, library, and research facility in Madison, as well as a statewide system of historic sites, school services and area research centers. It administers a broad program of historic preservation and publishes a wide variety of historical materials, both scholarly and popular. The historical society can also provide assistance for various state and federal programs.

National Park Service

The National Park Service administers the National Register of Historic Places. In addition to honorific recognition, listing in the National Register provides:

- Consideration in planning for Federal, federally licensed, and federally assisted projects,
- Eligibility for certain tax provisions,
- Qualification for Federal grants for historic preservation when funds are available.

National Trust for Historic Preservation

The National Trust for Historic Preservation is a nonprofit organization with more than 200,000 members. The Trust provides leadership, education, and advocacy training to support efforts to save America's historic places.

Wisconsin Trust for Historic Preservation (WTHP)

The WTHP, established in 1986, is a private non-profit organization dedicated to the preservation of the historical, architectural, and archaeological heritage of Wisconsin. The Trust advocates for legislation and policies designed to encourage statewide historic preservation. Examples of some of the programs they initiate are:

Wisconsin Main Street Program

A comprehensive program designed to revitalize designated downtowns and give new life to historic business districts.

Heritage Tourism Initiative

The Heritage Tourism Initiative has helped develop grassroots heritage tourism organizations by encouraging Wisconsin communities to use their unique features to tap into the mushrooming heritage tourism market -- and protect that heritage at the same time.

Natural Resources

There are a number of available state and federal programs to assist with agricultural, natural, and cultural resource planning and protection. Below are brief descriptions of various agencies and programs. To find out more specific information or which program best fits needs, contact the agency directly.

Wisconsin Department of Natural Resources (WI-DNR)

The Department of Natural Resources is dedicated to the preservation, protection, effective management, and maintenance of Wisconsin's natural resources. It is responsible for implementing the laws of the state and, where applicable, the laws of the federal government that protect and enhance the natural resources of our state. It is the one agency charged with full responsibility for coordinating the many disciplines and programs necessary to provide a clean environment and a full range of outdoor recreational opportunities for Wisconsin citizens and visitors. The Wisconsin DNR has a number of programs available ranging from threatened and endangered species to water quality to parks and open space to wetlands. The DNR is available to provide information on endangered and threatened species. See their website for the Endangered Resources (ER) Program at http://www.dnr.state.wi.us/org/land/er/ or contact the Program at 608/266–7012.

The Bureau of Community Financial Assistance (CFA) administers grant and loan programs, under the WI-DNR. Financial program staff works closely with local governments and interested groups to develop and support projects that protect public health and the environment and provide recreational opportunities.

Wisconsin Department of Trade and Consumer Protection (DATCP)

The Wisconsin Department of Trade and Consumer Protection inspects and licenses more than 100,000 businesses and individuals, analyzes millions of laboratory samples, conducts hundreds of hearings and investigations, educates businesses and consumers about best practices, adopts rules that have the force of law, and promotes Wisconsin agriculture at home and abroad. Specifically, DATCP has two divisions that relate directly to the agriculture and natural resource section of the comprehensive plan. The Environmental Division focuses on insects, land and water, as well as plants and animals. The Agricultural Division focuses on animals, crops, agricultural, land, and water resources.

Wisconsin Natural Resource Conservation Service (NRCS)

The Natural Resources Conservation Service is the federal agency that works with landowners on private lands to conserve natural resources. NRCS is part of the U.S. Department of Agriculture, formerly the Soil Conservation Service or "SCS." Nearly three-fourths of the technical assistance provided by the agency goes to helping farmers and ranchers develop conservation systems uniquely suited to their land and individual ways of doing business. The agency also assists other private landowners and rural and urban communities to reduce erosion, conserve and protect water, and solve other resource problems.

Environmental Protection Agency (EPA) Region 5

The Environmental Protection Agency is a federal agency of the United States government, responsible for regulating environmental pollution and environmental quality. The EPA has been one of the lead agencies within the United States Government on the climate change issue.

6. ECONOMIC DEVELOPMENT

GOALS

1. Continue to develop business and industry where appropriate to strengthen and diversify the tax base.
2. Create a strong local economy by meeting the needs of existing businesses, attracting new employers and promoting the creation of jobs.

OBJECTIVES

1. Explore funding opportunities through the use of T.I.F. districts and other mechanisms for funding opportunities, whether public or private.
2. Work to implement zoning that will encourage appropriate use of existing land for economic development.

POLICIES

1. Continue membership in organizations, such as La Crosse Area Development Corporation and the La Crosse Area Chamber of Commerce, which promote commercial and retail development.
2. Continue to cooperate with all entities involved in promoting Economic development through meeting the needs of all aspects of transportation, utilities and education.
3. Create an environment that will encourage cooperation and a positive attitude between businesses and residents that will be of mutual benefit.

Existing Conditions

This chapter contains a compilation of background information required for the comprehensive plan. At the end of the chapter are goals, objectives, policies and recommended programs to attract and retain businesses that are consistent with the overall land use and environmental objectives of the community. As required by Wisconsin Statutes §66.1001. (2)(f), this chapter includes an assessment of new businesses and industries that are desired in the Town, and assessment of the Town's strengths and weaknesses with respect to attracting and retaining businesses and industries, and an inventory of environmentally contaminated sites.

Economic Strengths and Weaknesses

The following strengths and weaknesses were identified by the Plan Commission during the preparation of the Campbell Comprehensive Plan. The Town would like to attract business and industries that are compatible with the Town's island character and proximity to I-90.

Table 6.1 Strengths and Weaknesses of the La Crosse Economy

Strengths	Weaknesses
Proximity to regional center (City of La Crosse)	Potential loss of Hiawatha Island tax rate

Multiple transportation mode (airport, barge, vehicular)	Uncertain future boundaries in 20 years
Low unemployment	Some areas of poor potable water quality
Great natural resource amenities	Areas of French Island prone to flooding
Interstate 90 and interchange	Close proximity to the City of La Crosse sometimes leads to disputes
Sound industrial job/tax base	
Good median family income	
Areas of good quality private wells	
Businesses now have the option of obtaining water from the La Crosse Water Utility and that should help promote commercial and industrial growth	

Labor Force Statistics

The Town's labor force is the portion of the population that is employed or available for work. The labor force includes people who are in the armed forces, employed, unemployed, or actively seeking employment. According to the 2018 ACS estimates, the total labor force (population 16 years and over) in the Town of Campbell was 3,818 in 2018. The percent of persons in the labor force was 68.1% of which 65.1% were employed and 31.4% were unemployed.

Table 6.2 Labor Force Statistics

	Population 16 years and over	Civilian Labor Force	Employed	Unemployment Rate	Armed Forces	Not in Labor Force
Town of Campbell	3,818	68.1%	65.1%	4.3%	0.5%	31.4%
La Crosse County	96,841	67.4%	64.6%	4.0%	0.1%	32.5%

Source: ACS 2014-2018

Economic Base

The La Crosse County economy is supported by many strong employers. Many of these employers are based in the La Crosse Metropolitan Area, but their employees come from all over the county and the region. The Table 6.3 outlines the top 10 employers in 2015.

Table 6.3 Top Employers in La Crosse County

Kwik Trip Inc.	1,000+
Gundersen Health System	1,000+
Mayo Clinic Health System	1,000+
Trane Inc.	1,000+
Reinhart Food Service	1,000+
Rottinghaus Company	1,000+

Source: La Crosse Area Chamber of Commerce 2015

University of Wisconsin-La Crosse	1,000+
Dairyland Power Cooperative	500-999
Bethany St. Joseph	500-999
Logistics Health, Inc.	500-999
City Brewery	500-999
School District of La Crosse	500-999
Western Technical College	500-999
Walmart	500-999
JF Brennan Company Inc.	500-999

Source: Data Axle Reference Solution 2021, Emsi 2021

Average Annual Wage

The average household income for the Town of Campbell is $74,336. This is below the County average household income at $80,850. Esri predicts in 2025 the average household income for the Town of Campbell will be $81,719. This is a 1% increase in a 5-year period.

Table 6.4 Town of Campbell Household by Income 2020

Household Income Base	Percent of Town
<$15,000	5.1%
$15,000-$24,999	9.6%
$25,000-$34,999	12.2%
$35,000-$49,999	13.3%
$50,000-$74,999	20.4%
$75,000-$99,999	15.2%
$100,000-$149,999	18.3%
$150,000-$199,999	3.1%
$200,000+	2.8%
Average Household Income	$74,336

Source: US Census 2010, Esri forecast 2020

Environmentally Contaminated Sites

The Comprehensive Planning Law requires communities to evaluate and promote the use of environmentally contaminated sites for commercial or industrial uses. The Wisconsin Department of Natural Resources (DNR) Environmental Remediation and Redevelopment Program maintains a list of contaminated sites, or brownfields. The DNR identifies brownfields as “abandoned or under-utilized commercial or industrial properties where expansion or redevelopment is hindered by real or perceived contamination.”

As of January 2020, seven sites in the Town were listed on the Bureau for Remediation and Redevelopment Trading System (BRRTS). There are 5 sites listed on the BRRTS is located on I-90, 201 Sky Harbor Dr., I-90 EB, 2312 Bainbridge St., and 817 S. Bainbridge St. These are all closed spill sites. Closure means the DNR determined that a satisfactory environmental cleanup was completed and sent a case closure approval letter to the responsible party.

Employment Projections

The State of Wisconsin's Department of Workforce Development's "La Crosse County Workforce Profile" provides insight into the regional employment forecast for the County. This section illustrates employment forecasts for the La Crosse County area. Table 6.5 lists the top 10 occupations experiencing the fastest growth rates and the most job openings in La Crosse County. Many of the fastest growing occupations fall into either the "production" category or the "educational services" category, and there is a particular growth trend in business and financial operations and management occupations.

Table 6.5 Growing Occupations La Crosse County

Occupation	Change in Jobs 2015-2020	% Change in Jobs 2015-2020
Production	767	14%
Educational Instruction and Library	473	11%
Business and Financial Operations	366	14%
Personal Care and Service	298	15%
Healthcare Support	295	8%
Computer and Mathematical	251	19%
Management	181	6%
Architecture and Engineering	180	21%
Construction and Extraction	137	5%
Healthcare Practitioners and Technical	76	1%

Source: Wisconsin Department of Workforce Development, Bureau of Workforce Information, Emsi Report 2020

Commercial and Industrial Building Trends

Table 6.6 outlines where the industrial and business parks are located in La Crosse County. The table also provides the size of the parks and land availability as of 2020. There are currently no industrial parks located in the Town of Campbell.

Table 6.6 La Crosse County Industrial Parks 2020

County	Community	Name of Site	Date	# of Acres	Acres Sold	Acres for Sale	Zoning	Utilities to Site	Year Utilities Installed	Absorp. Rate acres/yr.
La Crosse	V Bangor	Bangor Indus. Park	2003	80	15	65	Industrial	No	-	<5
La Crosse	V Holmen	Holmen Indus. Park	1975	50	50	0	Industrial	Yes	1975	< 5
La Crosse	V Holmen	N Star Bus. Park	1997	21.5	21.5	0	Commercial	Yes	1997	< 5
La Crosse	V Holmen	Holmen Bus. Park	2000	7	7	0	Commercial	Yes	2000	< 5
La Crosse	V Holmen	Cedar Crossing Ind. Park	1991	25	20	5	Commercial	Yes	1991	< 5
La Crosse	V Holmen	McGilvray Park	2017	30	5	25	Commercial	Yes	2017	<5
La Crosse	V Holmen	Kings Bluff Business Park Phase 1	2018	25	10	15	Light Industrial	Yes	2018	>5
La Crosse	V Holmen	Bluffview Business Park Phase 1	2019	40	12	28	Light Industrial	Yes	2019	>5
La Crosse	V Holmen	Bluffview Business Park Phase 2	2020	15	10	5	Commercial	Yes	2020	>5
La Crosse	V Holmen	Hawkeye Business Park	2020	40	5	35	Commercial	Yes	2020	>5
La Crosse	C La Crosse	Airport Indus. Park	1988	98	98	0	Industrial	Yes	1988	< 5
La Crosse	C La Crosse	Airport Interstate Park	1984	32	32	0	Industrial	Yes	1984	< 5
La Crosse	C La Crosse	Interstate Indus. Park	1970	92	92	0	Industrial	Yes	1970-83	<5
La Crosse	C La Crosse	Int'l Business Park	1998	77.8	41.67	36.13	Industrial	Yes	1998-99	5-10
La Crosse	C Onalaska	Valley Vue Bus. Park	1985	0.69	0	.69	Reg. Business	Yes	1985	<5
La Crosse	C Onalaska	Elmwood Bus. Ctr.	1992	15.86	0.69	15.17	Reg. Business	Yes	1992	<5
La Crosse	V West Salem	W. Salem Indus. Park	1972	60	60	0	Lt Indus.	Yes	1972	< 5
La Crosse	V West Salem	Lakeview Indus. Park	1997	160	75	85	Industrial	Planned	2000-01	< 5

Source: MRRPC 2020

Strengths and Weaknesses for Fostering Economic Growth

Fostering economic development is always challenging to rural towns due to lack of public sewer and water facilities and minimal institutional economic development resources. The Town of Campbell has these same deficiencies but is at an advantage as the Town is located near the regional business center (La Crosse).

It is important to view economic development in a larger or more regional context. The 2008 La Crosse County Comprehensive Plan identified the following strengths and weaknesses of the La Crosse Economy:

Strengths

- Regional center
- Access to multiple transportation mode
- Low unemployment rate
- Great natural amenities
- Available land and building space
- High quality of life
- Educated and diverse workforce
- Topography and geography of the area
- Higher education opportunities
- Healthcare and medical facilities options
- Strong, diverse manufacturing base
- Diversity
- Regional economic base separate from larger population centers (Twin Cities, Milwaukee, Madison)

Weaknesses

- Lack of cooperation between communities
- Infrastructure limitations
- Isolation from larger population centers (Twin Cities, Milwaukee, Madison)
- Topography and geography of the area
- Per capita income I below the State average
- Property tax system encourages sprawl

Coronavirus Impact Planning

In addition to its impact on public health, coronavirus disease 2019 (COVID-19) has caused a major economic shock. The nation has experienced the highest rates of unemployment since the Great Depression. La Crosse County had its highest unemployment rate in April 2020 at 12.3% while the State was at 13.6%.

The Town of Campbell is home to 98 businesses employing 1,066 individuals (2014-2018 American Community Survey). In the midst of the pandemic, 92% of residents have access to internet at home allowing the option for virtual work and schooling options. 59% of the Town of Campbell are ages 18 to 64.

Potential individuals in the at-risk category for health and economic impacts of COVID-19 (*based on Esri 2020 forecasts key indicators*) include:

- 1,073 individuals based on age (65+)
- 5.7% of individuals have no health insurance
- 77 households within the community are without a registered vehicle
- 481 households have an individual with a disability
- 102 households below the poverty line

Various organizations have created grants and programs for Coronavirus Aid, Relief, and Economic Security (CARES Act Funding). These organizations include but are not limited to:

- Coulee Cap
- Hmong Wisconsin Chamber of Commerce
- U.S. Department of Agriculture – Rural Development
- U.S. Economic Development Organization
- U.S. Small Business Administration
- Wisconsin Economic Development Organization
- Wisconsin Small Business Development Center
- Wisconsin Women's Business Initiative Corporation

County Regional, and State Economic Development Programs

Numerous county, regional and state economic development programs apply to the Town of Campbell. The following is a list of selected programs that could be beneficial to economic development in the Town of Campbell.

County Programs

- La Crosse Business Fund

Regional Programs

- Western Wisconsin Technology Zone
- Federal Economic Development Administration (EDA) programs administered through Mississippi River Regional Planning Commission (ex. Public Works and Economic Development Programs, Economic Adjustment Program, etc.)

State Programs

- Coronavirus Aid, Relief, and Economic Security Act (CARES) Funding
- Wisconsin Department of Transportation Local Transportation Enhancements Program (TE)
- Wisconsin Department of Transportation Local Transportation Economic Assistance Program (TEA)
- Value Added Dairy Initiative (Grow Wisconsin)
- Wisconsin Department of Commerce Enterprise Development Zone Program
- Wisconsin Department of Commerce Rural Economic Development Program
- Wisconsin Department of Commerce Entrepreneurial Training Grant
- Wisconsin Economic Development Corporation (WEDC) Programs (Business Attraction, Export, Entrepreneur etc.)

7. INTERGOVERNMENTAL COOPERATION

GOALS

1. Cooperate with other units of government around Campbell to obtain the highest quality service for township residents in the most cost-effective manner possible.
2. Maintain boundary agreement.
3. Maintain Campbell as a self-governing unit.
4. Maintain and build strong relationships with neighboring communities through participating in area community agreements, contracts, programs, and discussion groups.

OBJECTIVES

1. To work with neighboring communities to lower the cost of providing services for township residents.
2. To identify any areas of disagreement or concern and make a concerted effort to resolve differences to the mutual benefit of the township and other entities

POLICIES

1. Continue to encourage a cooperative, working relationship with area communities to promote business opportunities in Campbell and the surrounding areas.
2. Maintain and increase opportunities for resident involvement.

Existing Conditions

Many cities, towns, villages, and counties begin cooperative arrangements to lower costs and promote efficiency. Most arrangements involve only two governmental units, but there are also agreements among multiple units. Intergovernmental cooperation may range from formal joint power agreements to unwritten understandings. Two communities may have an unwritten agreement about sharing road repair equipment, or a cluster of cities and towns may have a written agreement concerning snow removal, economic development, fire, or EMT services. The opportunities for intergovernmental cooperation are endless.

Intergovernmental cooperation is an effective way for local governments to respond to changing and diverse needs by working together with their neighbors, while maintaining their own identity. If an agreement can be reached among two or more units of government, services can often be provided with substantial cost savings. Cooperation can also eliminate unnecessary duplication of services or purchasing of equipment.

Successful implementation of the recommendations of a comprehensive plan involves a complex set of intergovernmental factors. The Town cannot achieve a common vision on its own. First, the vision extends beyond its existing boundaries into areas for which other units of government also have visions, and usually more authority. Second, even within its boundaries, other units of government have substantial influence (e.g., county, schools, state

highways, etc.). Often coordination with other units of government is the only way, or the most effective way, to solve a problem or achieve an objective.

Town of Campbell

The Town, located on French Island, is bordered by the City of La Crosse. Over the years, an oftentimes contentious relationship has existed with the City, stemming primarily from annexation and water service issues. Presently, a twenty-year boundary agreement exists that has caused the tension between the jurisdictions. This boundary agreement ends January 1st, 2025.

La Crosse County

The Town of Campbell has been included in County Plans (comprehensive, transportation, outdoor recreation). The Town will submit this Comprehensive Plan for inclusion in the County's Comprehensive Plan.

Regional Planning Jurisdiction

Mississippi River Regional Planning Commission (MRRPC)

Campbell is located within the Mississippi River Regional Planning Commission's (MRRPC) jurisdiction. The MRRPC prepares and adopts regional or county-wide plans and represents Buffalo, Crawford, Jackson, La Crosse, Monroe, Pepin, Pierce, Trempealeau, and Vernon counties. The RPC was established to:

- Carry out comprehensive and intergovernmental planning;
- Have jurisdiction throughout the nine-county area, including incorporated and unincorporated areas;
- Meet area-wide requirements so local jurisdictions could receive federal grants;
- Provide an organization to receive federal grants

Services provided by MRRPC include:

- Comprehensive planning
- Open space, recreational and environmental planning
- Economic development
- Demographic information and projects
- Technical assistance to local governments
- Geographic information services

MRRPC's planning documents and profiles that relate to La Crosse County include:

- The MRRPC Comprehensive Economic Development Strategy, 2017;
- The MRRPC Economic Development Program, 2000; and
- All Hazards Mitigation Plan, 2020.

Metropolitan Planning Organization (MPO)

The La Crosse Area Planning Committee (LAPC) is the Metropolitan Planning Organization (MPO) for the La Crosse/La Crescent urbanized area. The LAPC is required to develop a transportation plan with a 20-year-or-more planning horizon that includes "both long-range and short-range strategies/actions that lead to the development of an integrated intermodal transportation system that facilitates the efficient movement of people and goods." *Beyond*

Coulee Vision 2040 is the long-range transportation plan for the MPO and it includes land use and transportation goals for the MPO planning area.

The LAPC is required to update the long-range transportation plan every five years. The next plan update will occur in 2025. To assist in future plan updates, it is being requested of local units of government that when updating their comprehensive plan, they include an analysis of the LAPC planning goals. The analysis will aid the LAPC in developing/modify goals that reflect the desires of the local units of government in the MPO planning area. The analysis can be found in the Appendix.

State and Federal Agency Jurisdictions

There are many state and federal agencies that affect planning in La Crosse County and the Town. The Wisconsin Department of Transportation (DOT) District 5 plays a critical role in many aspects of the County's transportation system, from highway design and development to bicycle and pedestrian facilities and networks. The Wisconsin Department of Natural Resources (DNR) also has a prominent role in the County because of the many DNR-owned land and facilities that are located here. The University of Wisconsin Extension office is located in the City of La Crosse and serves as an educational resource for County residents. The U.S. Fish and Wildlife Service maintains a presence in the County because of the Upper Mississippi River National Wildlife and Fish Refuge. The U.S Army Corps of Engineers also maintains a presence in the County because of their ownership and management of locks and dams along the Mississippi River, which borders the western edge of the County. The County and its local units of government recognize the importance of working with these state and federal agencies and are committed to continuing an ongoing dialogue with these agencies, both during and after the development of this Comprehensive Plan.

School Districts

The Town has enjoyed a good working relationship with the La Crosse School District and expects to continue to in the future. No known conflicts have been identified.

Existing or Potential Conflicts and Conflict Resolution

As mentioned above, long-time contentious issues with the City of La Crosse are being addressed through a boundary agreement. The best method to address issues (i.e., water service) is through continued open discussion of concerns. Boundary agreements/intergovernmental service agreements are suggested instruments and processes to resolve conflicts.

8. LAND USE

GOALS

1. Encourage controlled growth to achieve a desired mix of land use.
2. Provide for orderly land development.
3. Minimize conflicting land uses.
4. Set aside or plan to redevelop areas for commercial, and/or industrial (light or heavy) use to maintain a varied tax base.

OBJECTIVES

1. Partner with La Crosse County to rezone areas for appropriate use.
2. Work to develop and maintain a consistent zoning policy.

POLICIES

1. Create a subdivision ordinance.
2. Ensure that new developments are compatible with and complementary to surrounding land uses.

Existing Conditions

The Land Use Element was prepared pursuant to Section 66.1001 of the Wisconsin Statutes. Section 66.1001 requires this element to include a compilation of objectives, policies, goals, maps and programs to guide the future development of public and private property. Further, the element shall contain a listing of the amount, type, intensity and net density of existing uses of land in the local governmental unit. The element shall analyze trends in the supply, demand and price of land, opportunities for redevelopment and existing and potential land use conflicts. The element shall also contain projections based on background information, for 20 years, including five-year increments, of future residential, agricultural, commercial and industrial land uses including the assumptions of net densities or other spatial assumptions upon which the projections are based. The element shall also include a series of maps that shows current land uses and future land uses that indicate productive agricultural soils, natural limitations for building site development, floodplains, wetlands, and other environmentally sensitive lands, the boundaries of areas to which services of public utilities and community facilities will be provided in the future and the general location of future land uses by net density or other classifications.

Existing Land Uses

The Town of Campbell is currently located entirely on French Island and a companion smaller island called Hiawatha Island. There are at least two other uninhabited islands that are included within the boundaries of the Town. Collectively the term “French Island” is commonly used to refer to anywhere in the Town. The northeast one-third of French Island is occupied by the La Crosse Municipal Airport and is incorporated into City of La Crosse. The

airport property originally included additional land that has been divided and sold into industrial lots. These too are incorporated into La Crosse. Near the south boundary of the airport is the large Ace Hardware distribution center, also within the City of La Crosse. The west boundary of the airport is Lakeshore Drive that lies within the Town. It is designated as CTH BW. Single family, detached, residential use lies west of Lakeshore Drive in the Town. As in much of the Town, some of the residences are older houses, many of which were built as summer cottages and gradually converted to year-round residences over the years. Other houses are less than 10 years old. Most of the newer residential development lies north of Interstate 90 with the newest major subdivision activity occurring west of lakeshore and south of Plainview.

The Town has been urbanized south of I-90 for a longer period. Although the predominant residential occupancy is in single-family homes, there are scattered multi-unit residential buildings. The largest concentration of these is on Caroline and La Crescent Streets, between Elm Street and Tellin Court. Other multi-unit dwellings are found on Bainbridge Street, and in scattered locations elsewhere in the southern part of the island. The most significant area of industrial use within the Town is located on Bainbridge, south of Usher Street. Here the unique combination of commercially navigable river access and main line railroad access makes the location the most desirable in the overall La Crosse urban area for "heavy" industry that requires rail or water transport. A disadvantage to this location is its distance from I-90. Truck traffic generated by the industry on the south end of the island must travel north/south on Bainbridge (CTH B) to reach the interstate.

The Current Land Use Map 6 can be found in the Appendix.

Land Assessment

The majority of land (74%) in the Town of Campbell is Class 1 Residential. This is an urbanized area, no longer suited for farming and limited forest lands. The remaining land is divided between commercial, manufacturing, and forest lands. Table 8.1 shows total acreage by land classification. The most valuable land is Class 1 Residential with a land and improvements value of $280,747,300.

Table 8.1 Town of Campbell Land Assessment

Real Estate	Parcel Count		# of Acres
	Total Land	Improvements	
Residential - Class 1	1,764	1,601	603
Commercial - Class 2	114	79	190
Manufacturing - Class 3	1	1	1
Agricultural - Class 4	0		0
Undeveloped - Class 5	0		0
Agricultural Forest - Class 5m	0		0
Forest Lands - Class 6	4		25
Other - Class 7	0	0	0

Total - All Columns	1,883	1,681	819
Source: Wisconsin Department of Revenue, Bureau of Equalization, 2020			

The Equalized Value is the estimated value of all taxable real and personal property in each taxation district by class of property. Table 8.2 below shows the equalized values for the Town of Campbell below.

Table 8.2 Town of Campbell Merged Equalized Values

Real Estate Classes	Land	Improvements	Total
Residential	99,716,900	230,908,700	330,625,600
Commercial	13,393,900	42,568,100	80,800
Manufacturing	-	-	-
Agricultural	-	-	-
Undeveloped	-	-	-
Ag Forest	-	-	-
Forest	70,000	-	70,000
Other	-	-	-
Real Estate Totals	**113,225,300**	**273,513,100**	**386,738,400**
Source: Wisconsin Department of Revenue, Bureau of Equalization, 2020			

Land Use Supply

The major areas of vacant land available for development are:

• Infill in the industrial area on the south end of the island. Although much of this area is currently occupied by bulk storage of pig iron, road salt, liquid products, and steel, a major development could be accommodated with rearrangement of the existing facilities. We would like to see this area redeveloped from residential into more commercial/light industrial as homes on the far south end of the island continue to fall into disrepair.

• The open tract of land at the west end of the Sky Harbour commercial development currently used for a ball field is privately owned and available for economic development makes it feasible. This potential development is designed in the plan as commercial.

• The open land at the west end of Lakeshore Drive, known as the Baumgartner Addition, is designed in the plan as residential, 7,500 sq. ft. lots, with emphasis on single-family dwellings and multi-family residential units.

			Area in Square Miles		
	Population	Housing Units	Total Area	Water Area	Land Area
Town of Campbell	4,511	2,247	12.57	8.73	3.84
La Crosse County	118,016	51,026	43,479	27.18	452.74

Source: ACS 2017

Land Use Demand

Most of the Town of Campbell (French Island) is currently developed. Economic growth on the island will primarily be in the form of development on the few remaining vacant parcels and redevelopment of underdeveloped lands.

Land Prices

A sampling of real estate listings indicates vacant land prices averaging $35,000 for a 0.25-acre lot.

Redevelopment Opportunities

Due to the recent availability of public water, the area along Sky Harbor Drive offers the greatest opportunity for redevelopment. The Town would like to rezone areas for multi-use residential commercial zones.

Future Land Use Plan

Updates to the land use map include everything south of Goddard St. and all the way west to the river be converted to Mixed-Use. The area next to Kwik Trip is a desired area to be filled and utilized as a park/kayak/canoe launch site. The Future Land Use Map 7 can be found in the Appendix.

Coulee Vision Land Use and Transportation Goals and Guiding Principles

Land Use
Housing and neighborhoods in the City of La Crosse will attract new investment and more residents, especially through renovation and enhancement of existing housing stock.
Senior housing options will continue to expand, and new housing intended for residents who remain mobile and active should be located within a 10-minute walk of retail and services.
New housing will continue to include a range of housing types and lot sizes, including a priority on single family lots smaller than 1/2-acre.
The region places a high priority on infill development to enhance the utilization of existing urban infrastructure and enhance the concentration of uses so that more residents are within a 10-minute walk of their daily retail needs.
New buildings and development areas will often include a mix of uses.
Towns, villages and cities will pursue and approve boundary agreements that allow some growth in unincorporated areas.
Source: Coulee Vision 2040 – A Vision for the La Crosse – La Crescent Area

9. IMPLEMENTATION

The comprehensive plan has been prepared to present a vision of the Town of Campbell and what that will mean in terms of population growth, land development, and infrastructure development. This vision simply identifies an intention—a statement of what the Town would like to achieve. But this statement says very little about how it can be achieved. This element is intended to provide a link between the vision and the reality. That link is in the various implementation strategies that can be used to translate the plan into action.

Role of Implementation

It has been said that a plan is only as good as its implementation. The people of Campbell have worked hard to develop this plan as a vision of their future. Whether or not that vision is realized depends upon the degree to which the elements of the plan are put into place by the local government.

Local governmental bodies (elected and appointed) make decisions that determine whether or not the plan can be realized. All of this affects how the plan relates to the future development of the Town. Over the twenty-year life of the plan, hundreds of decisions will be made which will impact its success. Therefore, it is important that each of these decision-making bodies accepts the basic recommendations of the plan and makes decisions and recommendations based upon it.

This element looks at those tools already in place to help decision-making bodies in their work. It should be stated at the outset that the plan can be implemented using existing tools and regulations. No new laws or regulations are required in order for the plan to be realized. What is required is the commitment of all of the decision-making units to the ideals of the plan.

Management of Growth and Change

In lay terms, "growth" relates to the size of a community, measured by many different dimensions. "Change" relates to the character of a community, also measured by many different dimensions. Growth can influence change. Change can occur without growth, even with negative growth (e.g., loss of population).

The management of growth and change has been defined in a publication of the Urban Land Institute as: *"The utilization by government of a variety of traditional and evolving techniques, tools, plans, and activities to purposefully guide local patterns of land use, including the manner, location, rate, and nature of development."*

Implementation Strategies

To purposefully guide the management of growth and change requires a clear vision of what the community desires to be in the future. This vision is elaborated in this comprehensive plan. Achieving the vision, or implementing the plan, almost always requires a community to take a "proactive" position rather than a "reactive" position. However, both proactive and

reactive positions must be carried out within the parameters of federal and state constitutional law, and pursuant to local municipal ordinances or duly established procedures.

Plan Administration

An effective planning program should be continually reviewed and updated to reflect the processes of actual development and the changing attitudes and priorities of the community. Resource information should be gathered and studied to determine trends and reevaluate projections, forecasts and plans. In five years, the comprehensive plan should be reviewed in depth to make any necessary policy and recommendation changes in relation to the direction and character of community development at that time.

The plan is based on variables that are dynamic and whose future direction cannot always be accurately predicted. Accordingly, such variables as population and urban development characteristics should be periodically compared against the plan's assumptions and recommendations (at least every 10 years). The updating process should include gathering of most recent demographic information, updated building permit and land use data, analysis and a public hearing before the Plan Commission.

This comprehensive plan presents many proposals that are considered reasonable, feasible, and extremely important to the welfare of the entire community. However, the value of the comprehensive plan will be measured in terms of the degree of success that the community achieves in accomplishing these proposals. The effectiveness of the comprehensive plan will be directly related to the ongoing recognition of the plan proposals by the Town Board, and by the appointed boards and commissions. Their future decisions in taking administrative action, particularly those involving applications of provisions in the Zoning Ordinance and Subdivision Regulations, will determine the degree of success the community achieves in accomplishing the goals set forth in the plan.

The Plan Commission plays a very critical role in the planning process and must be ever alert to the opportunities and needs of the community; bringing such needs to the attention of the elected bodies or other agencies within the community having direct responsibility for public improvements. The appraisal of local needs and the continuing application of the planning principals set forth herein will assure maximum benefits from the plan and will result in orderly and economical achievement of the goals which have been established in preparation of this plan.

Implementation depends upon both private and public action. Public action includes administration of the zoning ordinance and subdivision regulations, long-range financial programming, and the review by the Plan Commission of proposals affecting the physical development of the community. The Plan Commission has a continuing responsibility to see that the plan is kept alive, as well as adjusted to conform to changing conditions. It must be realized that a change in one phase of the plan will, in most probability, affect all parts of the plan; and therefore, thoughtful consideration should be given to all implications before making a decision.

Administrative personnel and appointive boards and commissions will have the plan to guide them in decision-making. Close cooperation between the Town and neighboring jurisdictions

is essential to proper administration and effectuation of the plan. Coordination with other governmental jurisdictions (i.e., county, school district) and agencies is equally important to realization of planning goals.

The greatest number of decisions affecting urban development are made by citizens through private actions. Thus, it is essential that the public understands and supports the plan. Through involvement of citizens in the development of the plan's goals and objectives, as well as additional input at various other stages of the planning process, it is the express intent of the plan to reflect the views of the community.

The effort expressed in the previous elements is the preparation of the comprehensive plan. The plan is the instrument that the Town will utilize to plan for and guide the growth and development of the Town over the next twenty years.

The comprehensive plan is considered to be a flexible guide to decision making rather than an inflexible blueprint for development. Amendments should be made only after a realistic evaluation of existing conditions and the potential impact of such a change is made. Amendments should not be made merely to accommodate the daily pressures of planning and/or government. It is important to recognize that planning is a process that should occur on a continuing basis if the community is to take advantage of new opportunities as conditions change.

Plan Adoption, Monitoring, Amendments, and Update

Plan Adoption

The first official action toward plan implementation is adoption of the plan document by the Town Plan Commission. After the Plan Commission adopts the Plan by resolution, the Town Board must adopt the plan by ordinance. This action formalizes the plan document as the current basic frame of reference for general development decisions over the next 20 years. The plan, thereby, becomes a tool for communicating the community's land use policy and for coordinating various individual decisions into a consistent set of actions to harmoniously shape the area's continued growth in the desired manner.

Plan Use and Evaluation

The Town of Campbell will base all of its land use decisions against this Plan's goals, objectives, policies, and recommendations, including decisions on private development proposals, public investments, regulations, incentives, and other actions.

Although Campbell is a community with a moderately high growth rate expected over the life of this Plan, future conditions cannot always be accurately predicted. Accordingly, such variables as community character and transportation safety and mobility should be periodically compared against the Plan's assumptions and recommendations.

This Plan should be evaluated every two to three years to determine the Town's progress toward implementing the Plan and identifying areas that need to be updated. A joint meeting of the Town Board and Plan Commission should be conducted every two to three years to

perform the evaluation. The evaluation should consist of reviewing actions taken to implement the plan, including their successes, failures, and costs. It should also include an updated timetable of actions not yet taken and their projected costs.

Plan Amendments

This Comprehensive Plan may be amended at any time by the Town Board following the procedures set forth in Wisconsin Statutes § 66.0295(4). Amendments are generally defined as minor changes to the plan maps or text. Amendments may be needed for a variety of reasons including:

- Changes in Town goals, objectives, policies and recommendations
- Unique opportunities presented by private development proposals
- Changes in Town programs and services
- Changes in state or federal laws

Any proposed amendments should be submitted to the Plan Commission for their review and recommendations prior to being considered by the Town Board for final action.

Plan Update

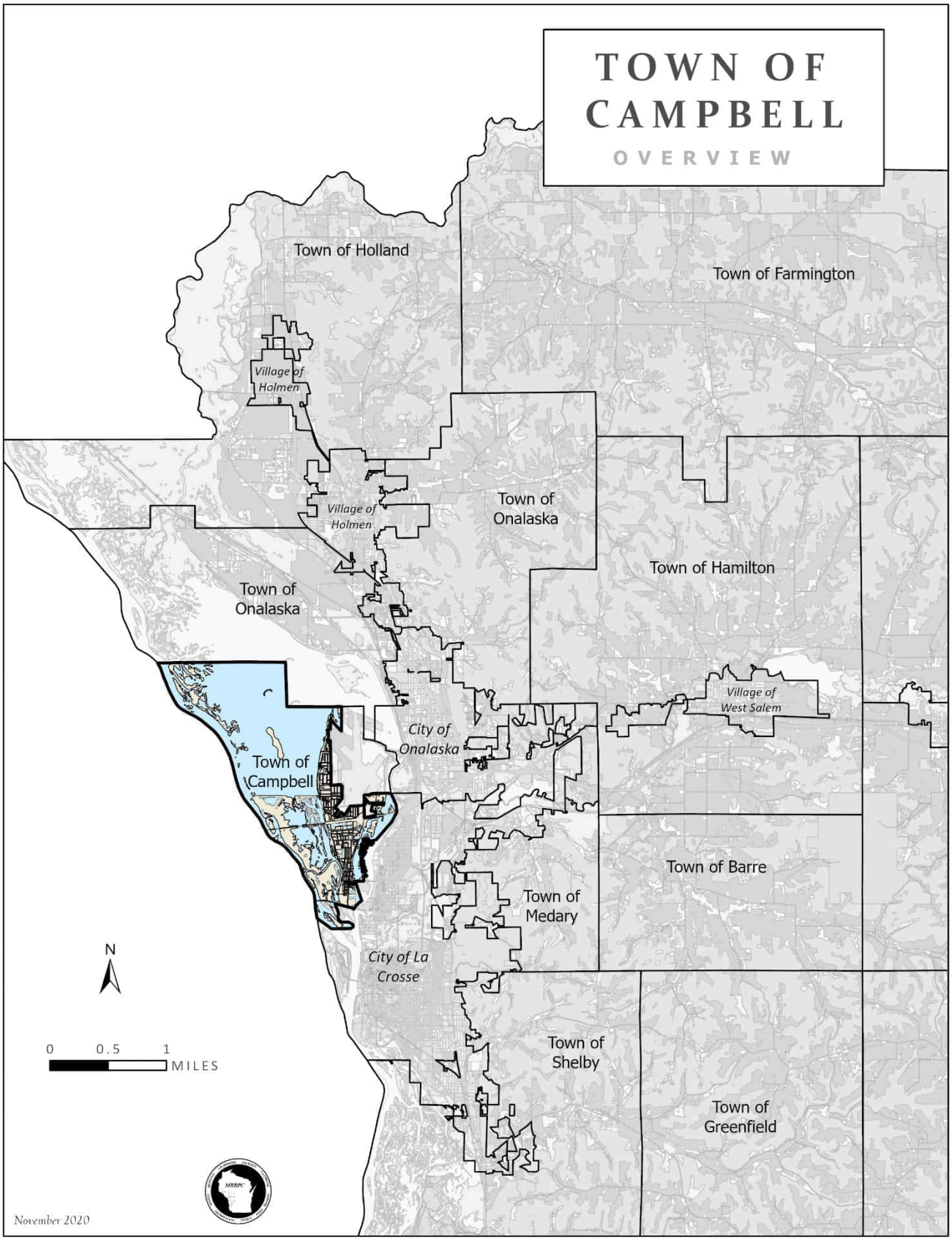
Wisconsin's Comprehensive Planning Law requires that the comprehensive plan be updated at least once every 10 years. An update is different than an amendment because the update is often a substantial rewrite of the plan document and maps. In addition, on January 1, 2010, "any program or action that affects land use" must be consistent with locally adopted comprehensive plans, including zoning and land division ordinances. The Town should continue to monitor any changes to the language or interpretations of the State Law over the next several years.

Five-Year Action Plan

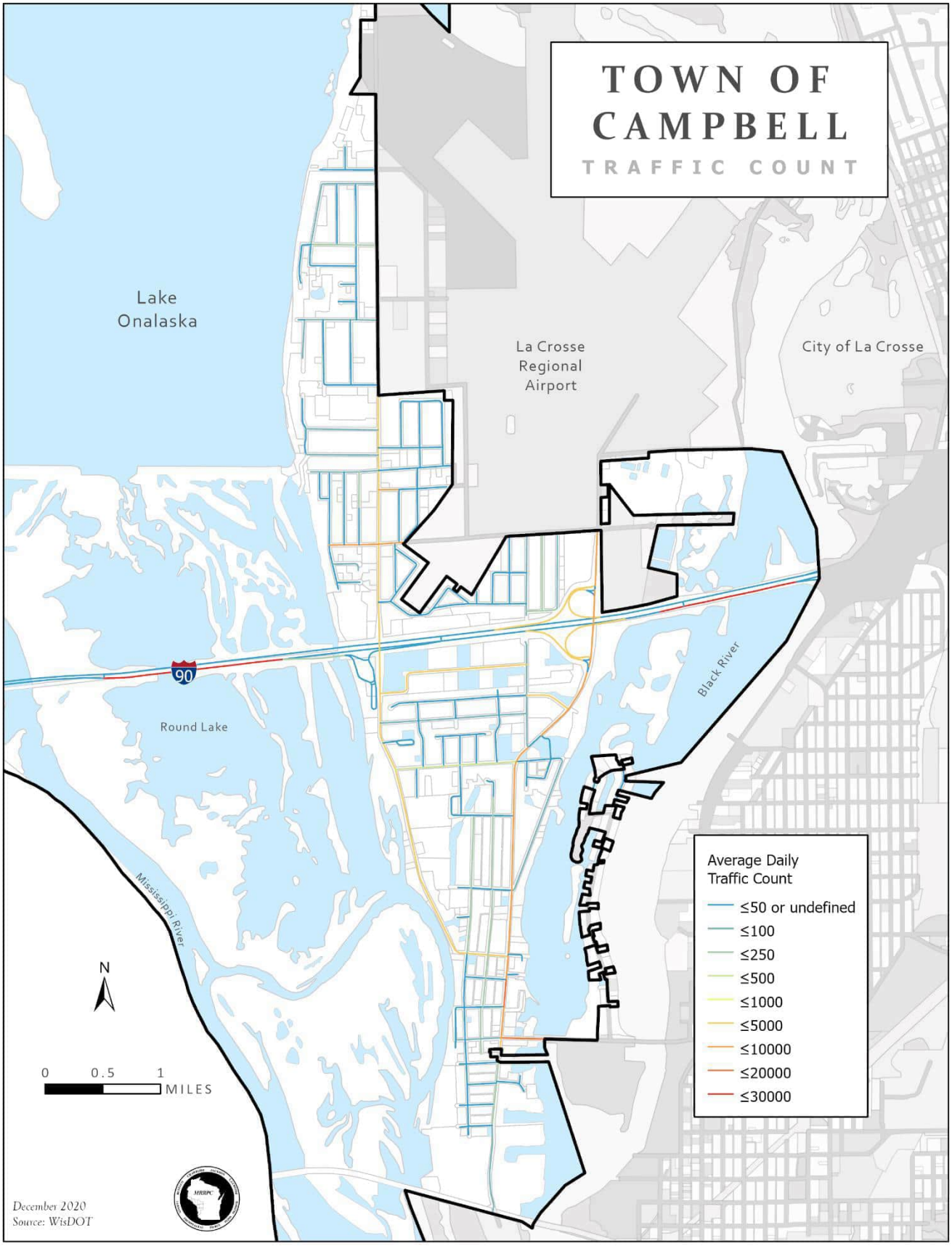
What	Who	When
Explore developing a public water system	Town Board	2020-2025
Conduct needs analysis of Town facilities (Town Hall, Community Center, Library) and prepare a long-range plan	Town Board	2020-2025
Have all township departments develop long-range plans	Town Board	2021
Develop capital improvement plans for Town facilities and parks	Town Board	Ongoing
Develop plans for incorporation as a village	Town Board	2024

APPENDIX

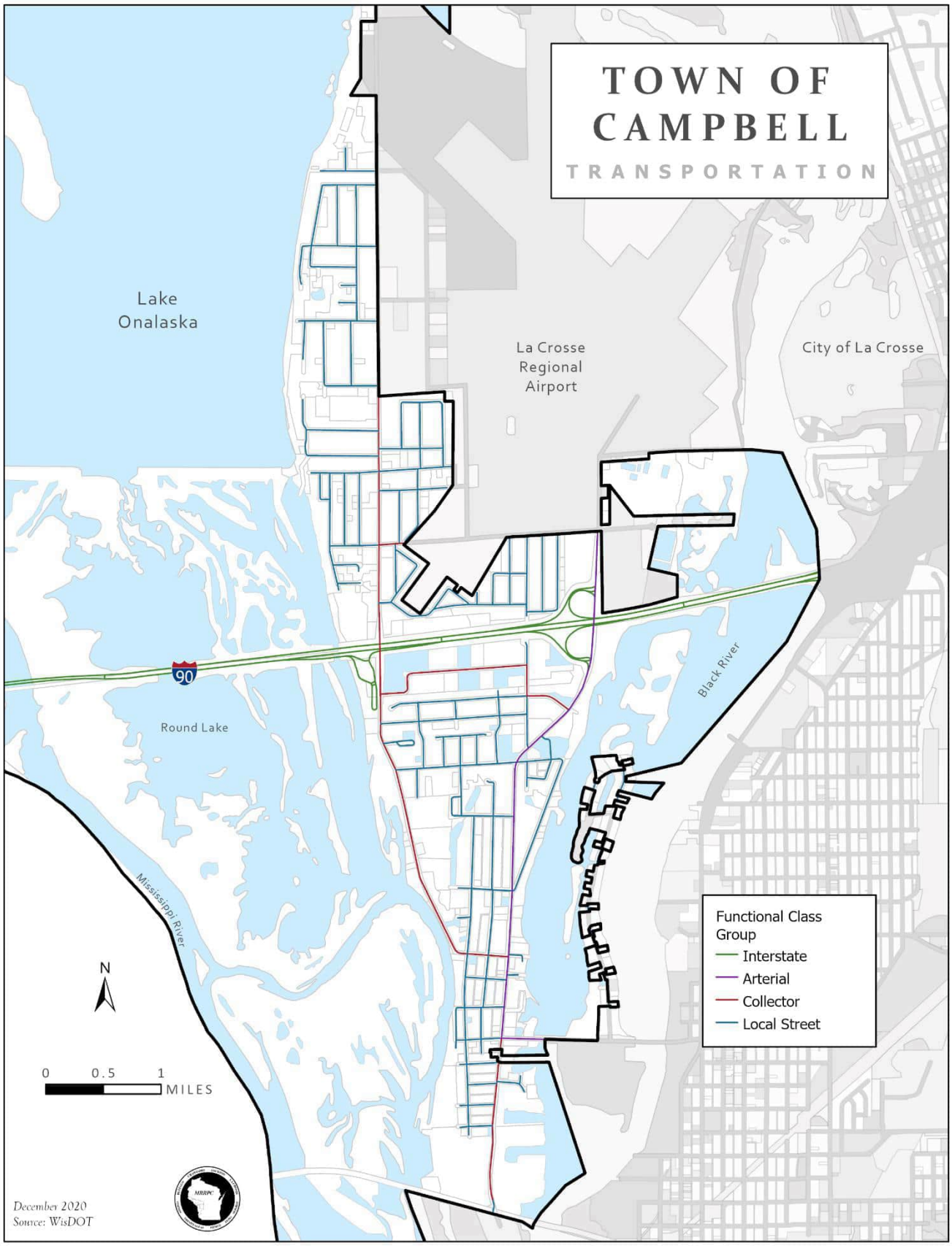
Map 1 Overview



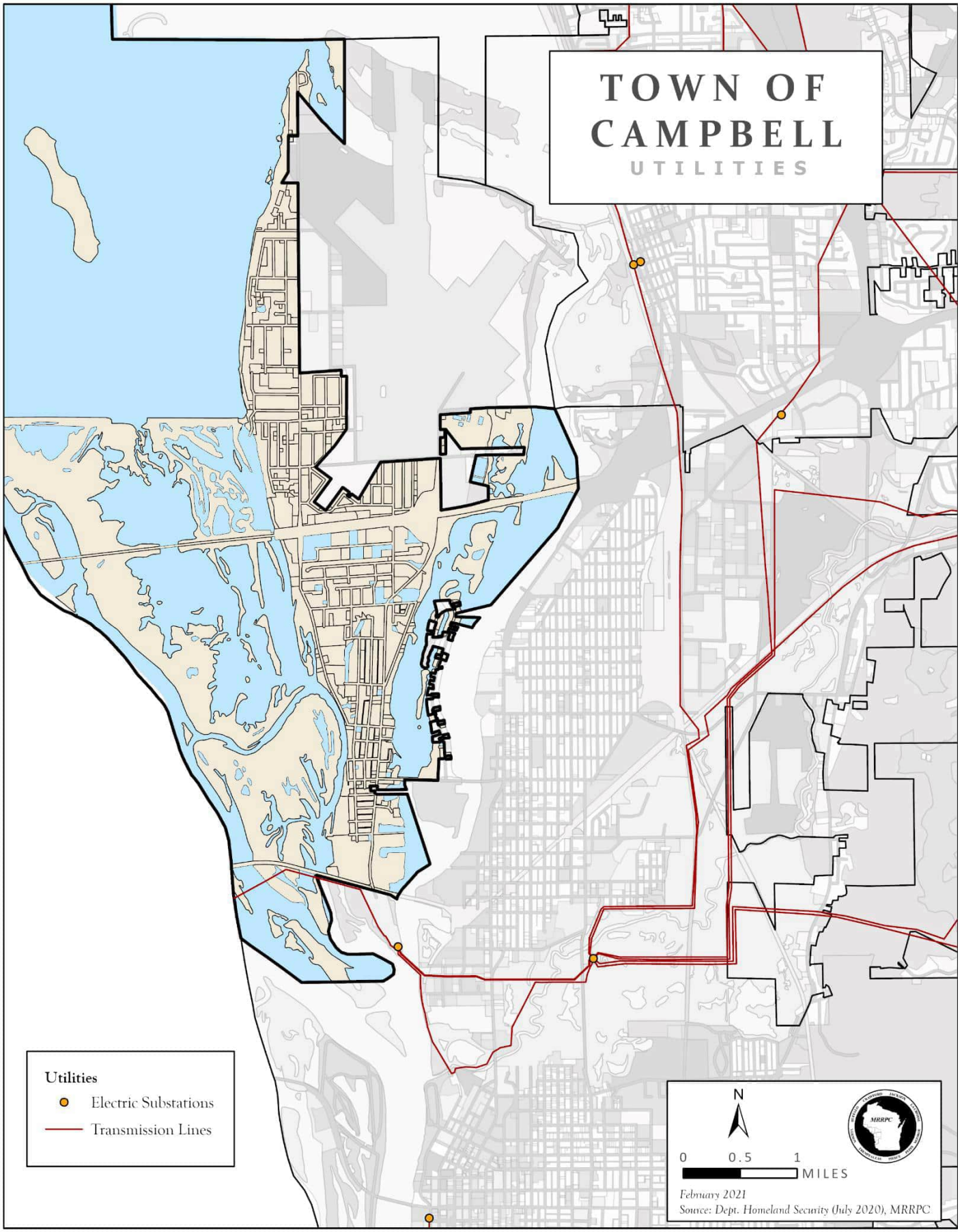
Map 2 Transportation-Traffic Counts



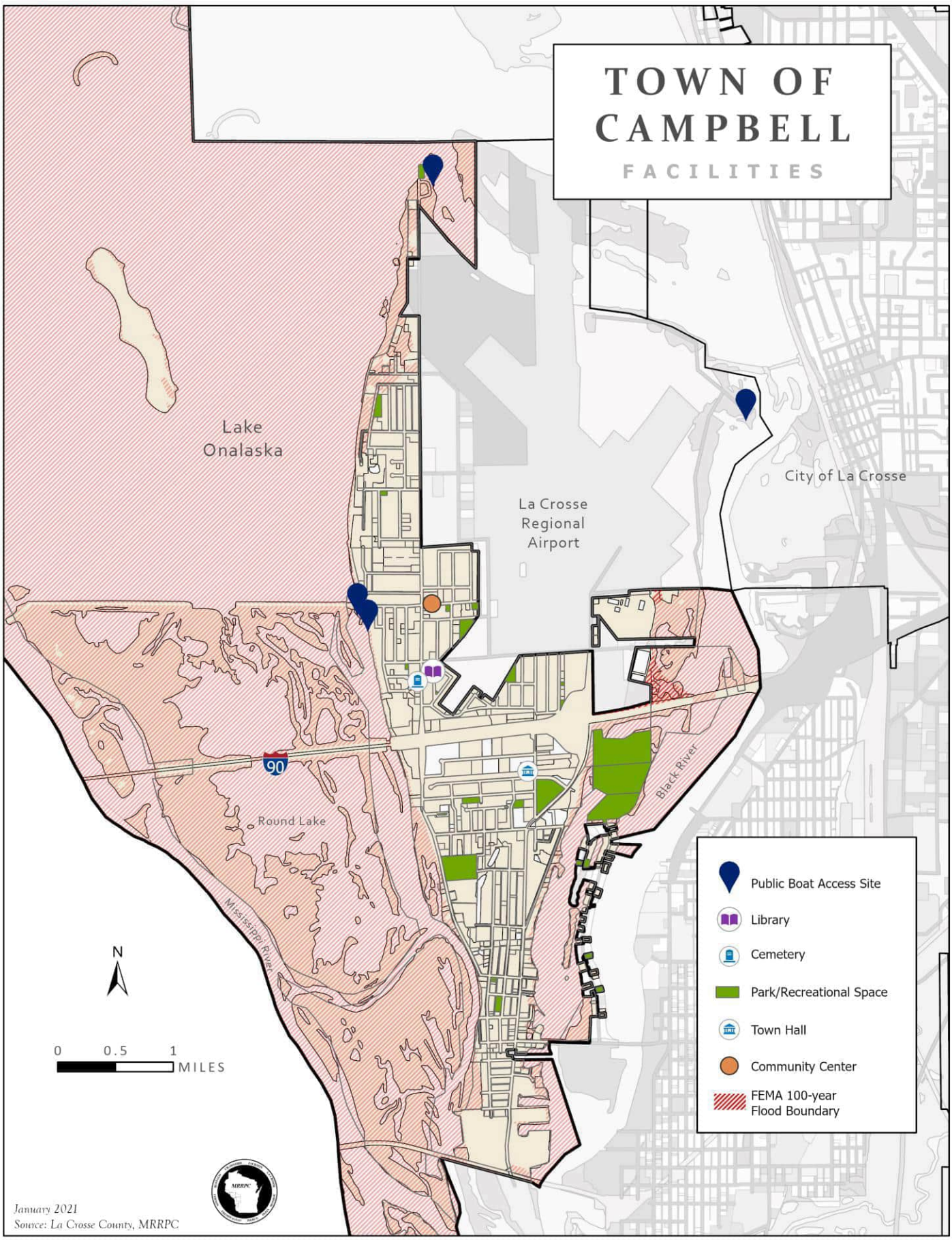
Map 3 Transportation



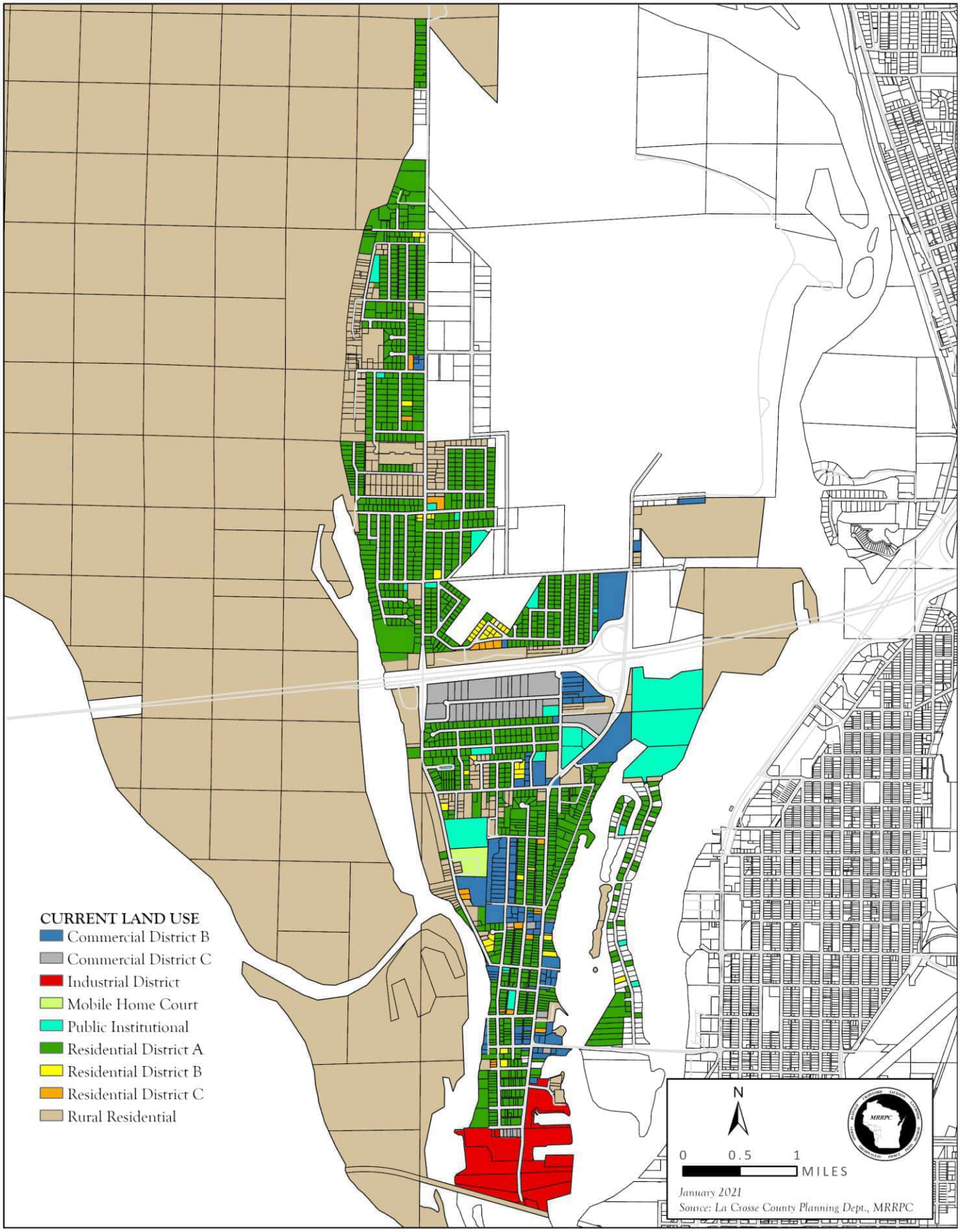
Map 4 Utilities



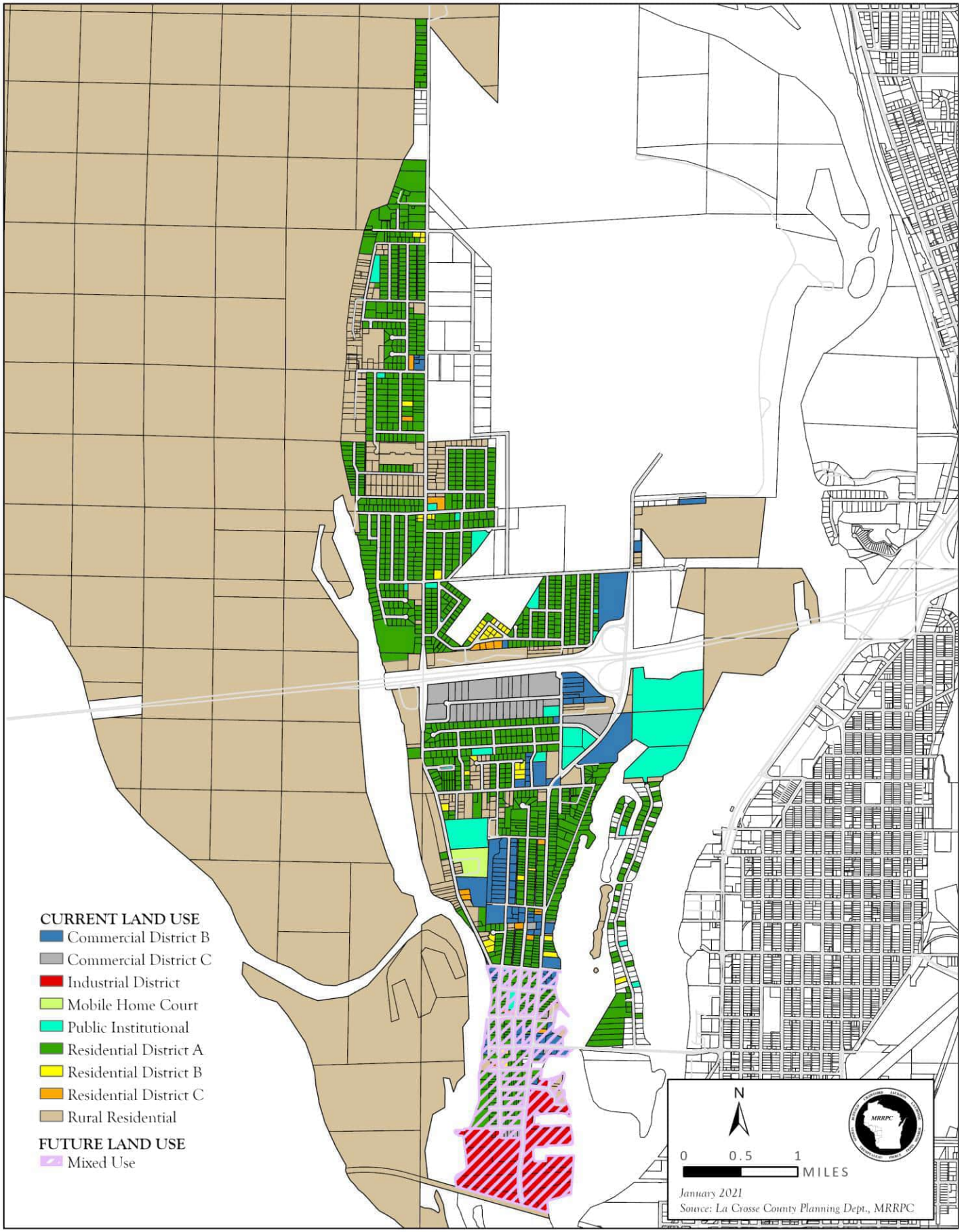
Map 5 Community Facilities



Map 6 Current Land Use



Map 7 Future Land Use



LAPC Goal Analysis

LAPC - Land Use Goals	**Town of Campbell Response: Not Applicable, Agree, Disagree (state concerns) ***
Housing and neighborhoods in the City of La Crosse will attract new investment and more residents, especially through renovation and enhancement of existing housing stock.	Agree to an extent-renovation and enhancement of existing housing stock will help to an extent, but the City must be able to keep their tax rate steady or growth will continue in the northern portions of the County
Senior housing options will continue to expand, and new housing intended for residents who remain mobile and active should be located within a 10-minute walk of retail and services.	Agree
New housing will continue to include a range of housing types and lot sizes, including a priority on single family lots smaller than 1/2-acre.	Agree-at least in more urbanized areas
The region places a high priority on infill development to enhance the utilization of existing urban infrastructure and enhance the concentration of uses so that more residents are within a 10-minute walk of their daily retail needs.	Agree-these are the priorities that are set but growth continues to the north, where the majority of the new housing stock is located. Businesses will follow as time moves on, moving the retail centers away from existing urban areas
New buildings and development areas will often include a mix of uses.	Agree
Towns, villages and cities will pursue and approve boundary agreements that allow some growth in unincorporated areas.	Agree
LAPC – Transportation Goals	
New roads for the primary purpose of facilitating regional commuter traffic will generally be avoided – community preference is for expansion of existing roads and transit enhancements instead.	Agree
Road projects will be designed to improve the safety and mobility of all users, with emphasis placed on maintaining neighborhood connections and cohesiveness.	Agree
The region will have a flexible and fully interconnected grid of streets and highways.	Agree
A Regional Transportation Authority (RTA) will be created to fund and maintain transportation systems.	Agree
Transit use will increase among all age groups.	Agree
Fixed-route regional transit, such as Bus Rapid Transit, should be actively studied and pursued. Routes should be identified and necessary right-of-way protected (or gradually acquired) until implementation becomes feasible.	Agree- we could do a better job as a region of promoting regional transit, such as the MTU
Intelligent transportation systems and mass data gathering technologies will be utilized to the extent practicable to improve the safety and mobility of our transportation networks.	Agree

Growth will be accommodated without a significant increase in congestion through the use of many strategies, including road and highway improvements, traffic signal timing improvements, new/enhanced transit services, enhanced and expanded bike and pedestrian facilities, scheduling adjustments by major employers, and other approaches.	Agree
Truck routes in the region will be efficient and clearly identified, especially including those through the City of La Crosse.	Agree
Mississippi River locks and dams will be upgraded to accommodate modern shipping requirements.	Agree
Interstate passenger rail service to Minneapolis and Milwaukee/Chicago will increase in frequency and reliability.	Agree
Public and private landowners will reduce their subsidy of automobile use through a mix of strategies.	Agree
Bike and pedestrian facilities will be present everywhere.	Agree

*It is requested that the local unit of government review the goal and state if they are in agreement, disagreement, or if the goal is not applicable. If the local unit of government agrees with the goal but has some concerns they should be listed. If the local unit of government disagrees with the goal a brief explanation should be provided.

AGENDA

TOWN OF CAMPBELL PLANNING & ZONING COMMISSION MEETING

2219 BAINBRIDGE STREET
La Crosse, WI 54603

DATE: OCTOBER 6, 2020

TIME: 6:00 P.M.

This meeting is being conducted via remote conferencing software due to a State of Emergency. Members of the public may call to listen in and provide public input at:
Meeting Link:
https://zoom.us/j/91231296970?pwd=VjZLUXpDN1BsMVgvQmgxQjdOa3ZLQT09
• Phone Number: 1-312-626-6799
• Meeting ID: 912 3129 6970
• Password: 54603

POSTED
10/01/2020
11:45 A.M.

Meeting called to order:

Roll Call:

Approval of Minutes: 9/1/2020

Public Comment:

BUSINESS (*all items subject to discussion and possible action unless otherwise noted*):

1. Discussion on Town of Campbell Comprehensive Plan updates.

Adjournment of Meeting:

***Pursuant to law, written notice of this meeting was posted on the public bulletin boards and at www.townofcampbell.org

RESOLUTION #2020-6
TOWN OF CAMPBELL

A RESOLUTION TO APPROVE A PUBLIC PARTICIPATION PLAN TO UPDATE THE COMPREHENSIVE PLAN FOR THE TOWN OF CAMPBELL

WHEREAS, Section 66.1001(4)(a) of Wisconsin Statutes requires the governing body of the local government unit to adopt written procedures designed to foster public participation, including open discussions, communication programs, information services, and public meetings for which advance notice is provided, in every stage in the preparation of the updated comprehensive plan. These written procedures contained within this Public Participation Plan have been developed to meet this requirement. This Plan will guide public participation throughout the Town's Comprehensive Planning Update Process.

WHEREAS, This Public Participation Program offers all citizens, businesses, other units of government, and other parties a range of opportunities to participate through the planning process in a meaningful way to shape the future of the Town. Effective public input is critical for the success of this planning process because it is the citizens, businesses, and other organizations that will experience the results of the objectives, policies, goals and programs of the Comprehensive Plan in the future.

WHEREAS, The participation program is designed to be inclusive. It encourages people to participate in the process and to maximize the effectiveness of their contributions. The opportunities are open to everyone.

Our public participation process will:

- Ensure all planning decisions are open to public comment;
- Produce better planning decisions;
- Support and add credibility to all Town decision-making processes
- Provide opportunities to disseminate information about the Plan and process to all segments of the Town;
- Strengthen the relationship among our decision makers, residents, and stakeholders.

NOW, THEREFORE, BE IT RESOLVED; that the Town of Campbell has established the following list of public participation methods and opportunities.

a. Open Plan Commission Meetings

Plan Commission meetings scheduled during the Town of Campbell Comprehensive Plan update process will have an agenda item providing the opportunity for any public comment on or regarding the Town of Campbell Comprehensive Plan.

b. Review and Distribution of the Planning Documents

During the Comprehensive Plan update process the public may review and obtain copies of proposed, alternative, or amended elements of the Town's Comprehensive Plan from the Town upon request. This information may also be distributed through the Town's website.

c. Website

The Town will post on its website information related to the Town Comprehensive Plan update planning process. This information may include agendas, minutes, draft plan elements, amendments, reports, maps, and photographs.

d. Written Comments

The Town will always welcome and consider written comments and will respond either in writing or by public comment during public meetings and/or through the media.

e. Meeting Notices

The Town will post meeting notices for each meeting and event in a timely manner at accessible locations, and the notices will meet the requirements for proper notification regarding purpose of meeting, date, time and location.

f. Public Hearing

The Comprehensive Planning Law requires local units of government to hold at least one (1) formal public hearing with a Class 2 public notice prior to adoption of a revised Comprehensive Plan' resolution or ordinance. Prior to adoption of the revised Comprehensive Plan, the Town will conduct this required public hearing.

g. Plan Recommendation Resolution

The Plan Commission or other body of the Town that is authorized to amend the Town Comprehensive Plan may recommend the adoption or amendment of the Comprehensive Plan only by adopting a resolution by a majority vote of the entire commission or other body. The vote shall be recorded in the official minutes of the committee or other body. The resolution shall refer to maps and other descriptive material that relate to one or more elements of a comprehensive plan. Upon adoption of the plan amendment, the Plan and its resolution shall be distributed by the Town to recipients listed in Section 66.1001(4)(b) of the Wisconsin Statutes.

i. Plan Adoption by Ordinance

No comprehensive plan that is recommended for adoption or amendment under. above may take effect until the Town Board enacts an ordinance that adopts the comprehensive plan or amendment. Upon adoption of this ordinance it shall be filed with at least all of the entities specified in Section 66.1001(4)(b) of the Statutes.

j. Other

Planning is a continuous process that does not end with the adoption of a Comprehensive Plan. Since new issues and unforeseen circumstances will always arise the Town may amend its Comprehensive Plan with proper public input and in accordance with Town policies and State Statutes at any time.

This Resolution shall be effective upon posting as required by Sec. 60.80 of the Wis. Stats.

Adopted this 13th day of October, 2020
Town of Campbell
La Crosse County, Wisconsin

Terry Schaller, Town Chairman

Cassandra Hanan, Town Clerk/Treasurer

PASSED: 10-13-2020
APPROVED: 10-13-2020
POSTED: 10-14-2020
Campbell Town Hall – 2219 Bainbridge St.
Town Website – www.townofcampbell.org

Town of Campbell Public Hearing Notice

*** Proof of Publication ***

STATE OF WISCONSIN
County of La Crosse } SS.

Tracy L. Gerken, being duly sworn, says that he/she is the principal clerk of the LA CROSSE TRIBUNE, a public daily newspaper of general circulation, published in the City of La Crosse, in the county and state aforesaid, and that the notice of which the annexed is printed copy taken from the paper in which the same was published, was inserted and published in the said newspaper on the dates listed below,

being at least once in each week for 1 successive week(s).

Tracy L. Gerken

TOWN OF CAMPBELL

2219 BAINBRIDGE ST
LA CROSSE WI 54603

ORDER NUMBER 74371

Notice of Public Hearing
Town of Campbell Comprehensive Plan

Notice is hereby given that a public hearing will be held on Wednesday, April 7, 2021 at 6:00 p.m. by the Town of Campbell Planning & Zoning Commission on the proposed Town of Campbell Comprehensive Plan. This meeting will be held via remote conferencing software due to the COVID-19 public health emergency. Meeting link: https://zoom.us/j/94143441363?pwd=OTIsazlJTFAvSzh4VUd2Wjd0Y01EZz09 Meeting ID: 941 4344 1363 Phone Number 1-312-626-6799 Passcode: 54603. A summary of the proposed Comprehensive Plan and maps can be found at www.townofcampbell.org The proposed Comprehensive Plan may be reviewed at Campbell Town Hall, 2219 Bainbridge St., La Crosse, WI 54603 during regular business hours. Interested persons can obtain a copy of the proposed plan on the Town's website or in person at the Town Hall. Persons seeking additional information regarding the proposed Comprehensive Plan may contact Cassandra Hanan, Town Clerk/Treasurer/Zoning Administrator at (608)783-0050 or by email clerk@townofcampbell.org

Given this 3rd day of March, 2021
Cassandra Hanan
Clerk/Treasurer/Zoning Administrator
3/5 LAC74371 WNAXLP

Sworn to and subscribed before me this 10 day of March, 2021

Notary Public, La Crosse County, Wisconsin

My Commission as Notary Public will expire on the

18 day of December, 2023

COURTNEY CULLIGAN
Notary Public
State of Wisconsin

Section: Legals
Category: 0001 Wisconsin Legals
PUBLISHED ON: 03/05/2021

TOTAL AD COST:	35.00
FILED ON:	3/8/2021

Town of Campbell Resolution to Adopt Plan

TOWN OF CAMPBELL
LA CROSSE COUNTY, WI
RESOLUTION # 2021-2

RESOLUTION TO RECOMMEND ADOPTION OF COMPREHENSIVE PLAN

The Plan Commission of the Town of Campbell, La Crosse County, Wisconsin, by this resolution, adopted by a majority of the town plan commission on a roll call vote with a quorum present and voting and proper notice having been given, resolves and recommends to the Town Board of the Town of Campbell as follows:

Adoption of the Town of Campbell Comprehensive Plan 2021-2040.

The Plan Commission of the Town of Campbell, by this resolution, further resolves and orders as follows:

All maps and other materials noted and attached as exhibits to the Town of Campbell Comprehensive Plan are incorporated into and made a part of the Town of Campbell Comprehensive Plan.

The vote of the town plan commission in regard to this resolution shall be recorded by the clerk of the town plan commission in the official minutes of the Plan Commission of the Town of Campbell.

The town clerk shall properly post or publish this resolution as required under s. 60.80, Wis. Stats.

Adopted this 7th day of April, 2021.

Mitch Brohmer

Jason Stratman

Luke Raymer

(Excused)
Steve Hockenbery

Justin Kohls

Joe Weitekamp

Al Macha

Joe Weitekamp
Attest-Plan Commission Clerk

Town of Campbell Ordinance to Adopt Plan

TOWN OF CAMPBELL
LA CROSSE COUNTY, WISCONSIN
ORDINANCE 2021-2

AN ORDINANCE TO ADOPT THE TOWN OF CAMPBELL COMPREHENSIVE PLAN

SECTION I -TITLE AND PURPOSE

The title of this ordinance is the Town of Campbell Comprehensive Plan Ordinance. The purpose of this ordinance is for the Town of Campbell, La Crosse County, Wisconsin, to lawfully adopt a comprehensive plan as required under s. 66.1001 (4) (c), Wis. stats.

SECTION II - AUTHORITY

The Town Board of the Town of Campbell, La Crosse County, Wisconsin, has authority under its village powers under s. 60.22, Wis. Stats., to appoint a town plan commission under ss. 60.62 (4) and 62.23 (1), Wis. stats. and under 66.1001 (4), Wis. stats., to adopt this ordinance. The comprehensive plan of the Town of Campbell must be in compliance with s. 66.1001 (4) (c), Wis. stats., in order for the town board to adopt this ordinance.

SECTION III – ADOPTION OF ORDINANCE

This ordinance, adopted by a majority of the town board on a roll call vote with a quorum present and voting and proper notice having been given, provides for the adoption by the town of a comprehensive plan under s. 66.1001 (4), Wis. stats.

SECTION IV – PUBLIC PARTICIPATION

The town board had adopted written procedures designed to foster public participation in every stage of the preparation of a comprehensive plan as required by s. 66.1001 (4) (a), Wis. stats.

SECTION V – TOWN PLAN COMMISSION RECOMMENDATION

The Plan Commission of the Town of Campbell, by a majority vote of the entire commission, recorded in its official minutes, has adopted a resolution recommending to the town board the adoption of the Town of Campbell Comprehensive Plan, which contains all of the elements specified in s. 66.1001 (2), Wis. stats.

SECTION VI – PUBLIC HEARING

The Town of Campbell has held at least one public hearing on this ordinance, with notice in compliance with the requirements of s. 66.1001 (4) (d), Wis. stats.

SECTION VII – ADOPTION OF TOWN COMPREHENSIVE PLAN

The town board, by the enactment of this ordinance, formally adopts the document entitled Town of Campbell Comprehensive Plan Ordinance under s. 66.1001 (4) (c), Wis. stats.

SECTION VIII – SEVERABILITY

If any provision of this ordinance or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of this ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable.

SECTION IX – EFFECTIVE DATE

This ordinance is effective on publication or posting.

The town clerk shall properly post or publish this ordinance as required under s. 60.80, Wis. stats., and a copy of the ordinance and comprehensive plan, shall be filed with at least all of the entities specified under s. 66.1001 (4) (b), Wis. stats.

Adopted this 13th day of April, 2021.

Terry Schaller, Town Chairman

Mitch Brohmer, Supervisor

Lee Donahue, Supervisor

Ralph Thoren, Supervisor

Jason Stratman, Supervisor

Attest: Cassandra Hanan

Cassandra Hanan, Town Clerk

Date Posted/Published: 04/21/2021

Exhibit 12

La Crosse County Multi-Hazards Mitigation Plan

LA CROSSE COUNTY WISCONSIN

MULTI-HAZARDS MITIGATION PLAN 2020-2024

This plan was prepared by the Mississippi River Regional Planning Commission through a cooperative cost sharing agreement with the La Crosse County Board of Supervisors, the Mississippi River Regional Planning Commission, the Wisconsin Emergency Management and the Federal Emergency Management Agency.







ABSTRACT

Title: LA CROSSE COUNTY MULTI-HAZARDS MITIGATION PLAN 2020 - 2024

Plan Purpose: This plan's purpose is to identify goals, projects and actions the county, other local governments and other organizations can undertake to reduce hazard risks to life, health and property.

This plan through properly addressing the federal requirements in the Disaster Mitigation Act of 2000 makes the county and other local governments that participated in the planning process eligible for Federal Hazard Mitigation Grant Programs. These programs can assist in planning, relocation and infrastructure projects that reduce and sometimes eliminate losses and damage from hazards.

Plan Participants: This plan was prepared under the direction of the County Local Emergency Planning Committee who coordinated their plan development efforts through the County Emergency Management Director. The Mississippi River Regional Planning Commission who wrote a planning grant to fund this plan was contracted with to write the plan and facilitate public meetings.

Plan Contact Information: Kevin Rindy, La Crosse County Emergency Management Coordinator
Emergency Services Department
Courthouse and Law Enforcement Center
333 Vine Street
La Crosse, Wisconsin 54601-3296
krindy@lacrossecounty.org
Telephone: 608-789-4811

Mississippi River Regional Planning Commission
1707 Main Street, Suite 435
La Crosse, WI 54601
plan@mrrpc.com
Telephone: 608-785-9396

LA CROSSE COUNTY, WISCONSIN MULTI-HAZARDS MITIGATION PLAN 2020 - 2024
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1.0 LA CROSSE COUNTY MULIT-HAZARDS MITIGATION PLANNING PROCESS

Disaster Mitigation Act of 2000-DMA2K

The development of this plan is the result of the passage of the Disaster Mitigation Act of 2000 (DMA2K). This Act (Public Law 106-390) signed into law on October 30, 2000 amended the Robert T. Stafford Disaster Relief and Emergency Assistance Act. The Act attempts to stem the losses from disasters, reduce future public and private expenditures, and to speed up response and recovery from disasters. The following is a summary of the Act that pertains to local governments and tribal organizations.

- The Act establishes a new requirement for local governments and tribal organizations to prepare an All-Hazard Mitigation Plan in order to be eligible for funding from FEMA through the Pre-Disaster Mitigation Assistance Program and Hazard Mitigation Grant Program.
- The Act establishes a requirement that natural hazards such as tornadoes, floods, wildfires need to be addressed in the risk assessment and vulnerability analysis parts of the All Hazard Mitigation Pan. Manmade hazards such as hazardous waste spills are encouraged but not required to be addressed.
- The Act authorizes up to seven percent of Hazard Mitigation Grant Program funds available to a state after a federal disaster to be used for development of state, local, and tribal organization All Hazard Mitigation Plans.
- The Act establishes November 1, 2004 as the date by which local governments and tribal organizations are to prepare and adopt their respective plans in order to be eligible for FEMA Hazard Mitigation Grant Program and November 1, 2003 Pre-Disaster Mitigation Program.
- If a plan is not prepared by November 1, 2004, and a major disaster is declared, in order for a local government or tribal organization to be eligible to receive funding through the Hazard Mitigation Grant Program, they must agree to prepare an All Hazards Mitigation Plan within one year.
- In addition, by not having an All Hazard Mitigation Plan, local governments and tribal organizations cannot utilize funding through the Pre-Disaster Mitigation Grant Program.

Plan Committees and Organizations

The La Crosse County All Hazards Mitigation Plan 2020-2024 included all local units of government and organizations that desired to participate in it. This update of that plan will also include all local units of government and organizations that desire to participate. This includes the county along with the Towns of Bangor, Barre, Burns, Campbell, Farmington, Greenfield, Hamilton, Holland, Medary, Onalaska, Shelby, Washington, the Villages of Bangor, Holmen, Rockland, West Salem and the Cities of La Crosse, and Onalaska. The update of the plan was prepared under the guidance of the County Emergency Management Committee (LEPC) due to their familiarity with flooding issues and floodplain management. Members of this committee and who they represent are: Vicki Burke, County Board; Joshua Olson, citizen; Brian Hitchcock, Emergency Services; Jim Krueger, transportation; Ken Gilliam, Fire Service Chair; Marc Schultz, Local Environmental Organization Vice-Chair; Pat Smith, News Media; Kevin Rindy, Emergency Management Coordinator; Mary Mooney, hospital; Mike Horstman, Law Enforcement; Adam Jacobson, Trane Co.; Aron Newberry, Health Department; Dan Smith, Hydrite Chemical; Tom Wright, hospital; Jennifer Shilling, Elected Government Official; and Bob Ritger, citizen. The County Emergency Management Coordinator serves as a liaison between the County Emergency Management Committee and other local units of government in the County. The County, being a member of the Mississippi River Regional Planning Commission, contracted with them to facilitate the updating of the plan under the direction of the County Emergency Management Coordinator.

Public Involvement

The County used two surveys, committee meetings, Mississippi River Regional Planning Commission meetings, a public hearing and news releases as methods to garner public input into the plan. See Table 1-1 for a listing of the representatives who received surveys. In addition, a draft of the updated plan was sent to adjacent counties and business organizations within La Crosse County for their review and comments.

Surveys. To ensure the opportunity for inclusion of all municipalities and organizations into the planning process a risk assessment survey was mailed to all mayors, village presidents, and town chairmen, fire chiefs and EMS directors. The risk assessment survey asked the respondents to rank 24 natural hazards, on a high, medium or low basis based on their

opinion of a given hazards probable threat to their community's health and public safety. The survey also asked the respondents for suggestions on projects or programs that they perceive as being needed to reduce future losses from the various hazards. The results of this survey are shown on Tables 3-1 and 3-2. The projects identified through this survey as well as others are listed in Chapter 4. A list of who received this survey can be found in Table 1-1 on page 1-3 and a copy of the survey can be found in Appendix A.

In addition to the risk assessment survey every municipality within La Crosse County was mailed in October 2019 their hazard mitigation projects list from the first plan. Each municipality was asked to update this listing by striking out those projects which have been completed and adding new projects to be included in the updated plan. Also, a hazard mitigation project identification survey was mailed to all chiefs of police, the county sheriff, fire chiefs, the county zoning administrator, county highway commissioner, county planner and the county land conservation coordinator. A listing of who received this survey can be found in Table 1-2 on page 1-4 and a copy of the survey can be found in Appendix B. The projects identified through this process as well as others are listed in Chapter 4.

Local Emergency Management Committee Meetings (LEPC). During the period in which the plan was being developed the County Emergency Management Committee included the Multi-Hazards Mitigation Plan on their agenda to monitor the status of the plan and to provide input into it. A copy of a Local Emergency Management Committee Meeting agenda can be found in Appendix C.

Public Meetings and Hearings. The County also sponsored a public meeting October 28th, 2020 to present a draft of the La Crosse County Multi-Hazard Mitigation Plan to the public. During this meeting the results of the local official Hazard Risk Assessment Survey were presented (Tables 3-1 and 3-2) and a list of potential projects needed to reduce future losses from these hazards was presented. Additional public input or potential projects/programs were also received during this meeting. The public was notified of the public meeting on the draft plan through a Class Two notice in the County's official newspaper, the La Crosse Tribune. A copy of the public notice can be found in Appendix C.

Municipal and Business Participation. All local municipalities were mailed the risk assessment surveys. The municipalities receiving the survey were the Towns of Bangor, Barre, Burns, Campbell, Farmington, Greenfield, Hamilton, Holland, Medary, Onalaska, Shelby, Washington, the Villages of Bangor, Holmen, Rockland, West Salem and the Cities of La Crosse, and Onalaska. In addition, these municipalities were mailed their project listing from the first plan and were asked to update this list. See Table 1-3 on page 1-5 for a listing of who responded to these surveys. And lastly all these municipalities were asked to approve the updated plan by resolution. In order to accomplish this each municipality is required by law to have the adoption of the resolution as an agenda item for their board meeting. In an effort to get local business input, a draft of the plan was sent to the following business associations: LADCO, Seven River Alliance, Downtown Main Street, Bangor Chamber of Commerce, Greater La Crosse Chamber of Commerce, Holmen Area Civic and Commerce Association, West Salem Business Association, and the Hmong Mutual Assistance Association for their review and comments.

Neighboring Communities, Academia and Nonprofits Participation. Emergency Management Directors of neighboring Counties were sent copies of the draft plan for their review and comments. The Bangor, Holmen, La Crosse, Onalaska and West Salem school districts were sent copies of the draft for their review and comment. Nonprofit organizations were given the opportunity to participate in the public hearings as these were notified through Class Two notices.

MRRPC Bimonthly Meetings. Beginning with the December 10, 2018 MRRPC Bimonthly meeting and continuing until the final approval from FEMA, the La Crosse County Multi-Hazards Mitigation Plan was an agenda item at every meeting. These bimonthly meetings, which are announced through the press and direct mailings, are open to the public. Commissioners, the public, and other interested parties were updated as to the progress of the plan and their comments and suggestions were accepted. A copy of a MRRPC Bimonthly meeting agenda can be found in Appendix C.

Incorporated Plans, Studies, Reports and Technical Data

The following is a list of plans, studies and reports that were used to assist in preparing this plan.

Plan Name	How Used
Hazard Analysis for the State of Wisconsin, November 2016	Provided data for historical natural hazard events.
2016 State of Wisconsin Hazard Mitigation Plan	Provided dates and amounts of damage for the various natural hazards
Emergency Action Plan-Coon Creek Structure #33	Provided data for high hazard dam potential damages.
National Climatic Data Center	Provided data for history and damage amounts for the various natural hazards
Hazard Analysis and Mitigation, La Crosse County	Provided data for on the history and damage amounts for the various natural hazards and provided a source of mitigation projects
Natural Hazards Assessment, La Crosse County WI, by NOAA/National Weather Service La Crosse, WI	Provided data for history and damage amounts for the various natural hazards
Wisconsin Department of Natural Resources Dam Database	Provided list of dams within Vernon County
Wisconsin Department of Administration, Hazard Material Site Database	Provided a list of hazardous material sites located within the County

Funding for the La Crosse County All Hazards Mitigation Plan

In June 2018, the County received word that they were awarded a $41,774.92 FEMA planning grant through the Hazard Mitigation Grant Program under federal disaster declaration, FEMA-1933-DR to update their All Hazards Mitigation Plan 2015-2019. FEMA will provide 75% of the funds ($31,331.19) and 25% ($10,443.73) will be provided by local match. On September 25, 2017, the Mississippi River Regional Planning Commission (MRRPC) signed a contract with La Crosse County that called for the MRRPC to prepare the plan and provide most of the local matching share.

Plan Contents

In order to meet FEMA's local mitigation plan requirements La Crosse County's Multi-Hazards Mitigation Plan is organized into the following five parts, which also follow the Resource Guide to All Hazard Mitigation Planning in Wisconsin.

1. Planning Process
2. Planning Area
3. Risk Assessment
4. Mitigation Strategy
5. Plan Maintenance and Adoption

Updated Items

During this update each of the chapters of the old plan were reviewed and updated. The following items were updated during this process:

Chapter 1: La Crosse County Emergency Management Committee members were listed, survey information was updated and the table identifying who received surveys was updated;

Chapter 2: Population, housing and land use tables were updated;

Chapter 3: Updated risk assessments, historical data, vulnerability data (to include data up to 2018), 100-year floodplain data, flood potential, updated critical facilities tables and maps and added pandemic flu information;

Chapter 4: Updated mitigation projects lists by identifying completed projects and adding new projects;

Chapter 5: Reviewed maintenance schedule and updated list of municipalities which have approved the plan.

Plan Contact Information

For further information pertaining to this plan contact:

Kevin Rindy, Emergency Management Coordinator
La Crosse County Sheriff's Office
Emergency Management Division
Courthouse and Law Enforcement Center
333 Vine Street
La Crosse, Wisconsin 54601-3296
608-789-481
krindy@lacrossecounty.org

Table 1-1
Risk Assessment Survey Mailing List

Name	Representing
Thomas Jacobs	T. Greenfield
Blaine Lee	T. Hamilton
Christine Peterson	T. Shelby
Jon Hohlfeld	V. Rockland
Mike Hesse	T. Farmington
Cassie Hanan	T. Campbell
Teresa DeLong	V. West Salem
Ken Gilliam	C. La Crosse FD
Billy Hayes	C. Onalaska FD
Shawn Kudron	C. La Crosse PD
Nate Melby	Campbell FD
Jonathan Waller	T. Shelby FD
William Brown	West Salem FD
Buck Manley	Holmen FD
Bob Rueckheim	Bangor FD
Tom Tornstrom	Tri-State Ambulance
Terry Beron	Bangor EMS
Chris O'Hearn	Brice Prairie EMS
Duane Kneifl	West Salem EMS
Tim Candahl	T. Shelby
Gary Althoff	V. Bangor
Steve Michaels	T. Holland
Shane Collins	Holmen PD
Kim Smith	Onalaska Mayor
Rolly Bogert	T. Onalaska
Stephanie Rowell	V. Rockland
Steve Nuttleman	T. Burns
Pete Mezera	V. Holmen
Jeff Wolf	Sheriff
Scott Alo	Bangor PD
Tim Kabat	La Crosse Mayor
Linda Seidel	T. Medary
Ron Reed	T. Barre
Larry Wuensch	T. Bangor
Jeremy Randall	West Salem PD
Charles Ashbeck	Onalaska PD
Barb Muenzenberger	T. Washington

Table 1-2
Projects Needs Survey Mailing List

Name	Title
Tim Kabat	Mayor, City of La Crosse
Kim Smith	Mayor, City of Onalaska
Jeri Wittmershaus	Village of Bangor
Patrick Barlow	President, Village of Holmen
Jon Hohlfeld	President, Village of Rockland
Dennis Manthei	President, Village of West Salem
Kenneth Manke	Chairman, Town of Bangor
Ron Reed	Chairman, Town of Barre
Steve Nuttlemann	Chairman, Town of Burns
Terry Schaller	Chairman, Town of Campbell
Mike Hesse	Chairman, Town of Farmington
Thomas Jacobs	Chairman, Town of Greenfield
Blaine Lee	Chairman, Town of Hamilton
Steve Michaels	Chairman, Town of Holland
Linda Seidel	Chairman, Town of Medary
Rolly Bogert	Chairman, Town of Onalaska
Tim Candahl	Chairman, Town of Shelby
Daniel Korn	Chairman, Town of Washington

Table 1-3
Municipal Survey Results

Municipality	Risk Assessment Survey		Mitigation Projects Survey		
	Received Survey	Returned Survey	Received Survey	Mailed Survey Back	Replied by individual meeting
T. Bangor	X	X	X		
T. Barre	X	X	X		
T. Burns	X	X	X		
T. Campbell	X	X	X	X	
T. Farmington	X	X	X	X	
T. Greenfield	X	X	X		
T. Hamilton	X	X	X		
T. Holland	X	X	X	X	
T. Medary	X	X	X	X	
T. Onalaska	X	X	X	X	
T. Shelby	X	X	X	X	
T. Washington	X	X	X		
V. Bangor	X	X	X	X	
V. Holmen	X	X	X	X	
V. Rockland	X	X	X	X	
V. West Salem	X	X	X	X	
C. La Crosse	X	X	X		X
C. Onalaska	X	X	X		

2.0 LA CROSSE COUNTY PLANNING AREA

General Geography

The planning area for this Multi-Hazards Mitigation plan includes all La Crosse County. La Crosse County is located along the Mississippi River in southwest Wisconsin. The County covers an area of approximately 453 square miles. The local government units include two cities, four villages, and twelve town governments. The cities and villages in the County range in geographic size from the City of La Crosse with 20.14 square miles to the Village of Rockland with an area of less than one square mile. Town governments range in geographic size from the Town of Farmington 75 square miles to the Town of Campbell with 3.84 square miles. Table 2-1 provides names, population and housing data for all the local units of government.



Demographic and Economic Profile

Population. The County's population grew from 114,638 in 2010 to 117,582 in 2017 a 3 percent increase. This rate of growth was higher than the State (2.0%) but lower the Nation (14%). The 2017 American Community Survey showed that the six cities and villages in the County range in population size from 51,928 in the City of La Crosse to 588 residents in the Village of Rockland. The population of the towns in the County ranged from 5,690 in the Town of Onalaska to 566 in the Town of Washington. Most municipalities grew in population between 2010 and 2017. Only the Town of Bangor, Village of Bangor, and Village of Rockland experienced a population decrease during that time period. Table 2-1.

Table 2-1
La Crosse County Population and Land Area Data

	Population [2]				Land Area (Sq. Miles) [1]		
Jurisdiction	2010	2017	# Change 10-17	% Change 10-17	Land	Water	Total
Bangor	615	599	-16	-3%	34.87	0	34.87
Barre	1,234	1,288	54	4%	20.69	0	20.69
Burns	947	1,037	90	10%	48.34	0	48.34
Campbell	4,314	4,370	56	1%	3.75	9.04	12.79
Farmington	2,061	2,255	194	9%	75.43	0.17	75.6
Greenfield	2,060	2,087	27	1%	30.04	0	30.04
Hamilton	2,436	2,510	74	3%	49.19	0.96	50.15
Holland	3,701	3,804	103	3%	40.66	3.08	43.74
Medary	1,461	1,589	128	9%	10.98	0.01	10.99
Onalaska	5,623	5,690	67	1%	35.6	8.57	44.17
Shelby	4,715	4,847	132	3%	24.94	3.77	28.71
Washington	558	566	8	1%	36.14	0	36.14
Town Totals	**29,725**	**30,642**	**917**	**3%**	**410.63**	**25.6**	**436.23**
V. Bangor	1,459	1,273	-186	-13%	1.23	0	1.23
V. Holmen	9,005	9,693	688	8%	5.2	0	5.2
V. Rockland	594	588	-6	-1%	0.58	0	0.58
V. West Salem	4,799	5,006	207	4%	3.42	0.02	3.44
C. La Crosse	51,320	51,928	608	1%	20.52	2.02	22.54
C. Onalaska	17,736	18,452	716	4%	10.13	0.60	10.73
City & Village Totals	**84,913**	**86,940**	**2,027**	**2%**	**41.08**	**2.64**	**43.72**
La Crosse County	**114,638**	**117,582**	**2,994**	**3%**	**451.71**	**28.24**	**479.95**
Wisconsin	**5,686,986**	**5,792,051**	**105,065**	**2%**	**54,158**	**11,339**	**65,496**
United States	**281,421,906**	**321,004,407**	**39,582,501**	**14%**	**3,531,905.43**	**264,836.79**	**3,796,742.23**

Source: 1) 2010 Population and Housing Characteristics: U.S. Department of Commerce-Bureau of the Census
2) ACS Demographic and Housing Estimates: U.S. Department of Commerce-Bureau of the Census

Housing. Housing units in the County grew from 47,745 in 2010 to 49,723 in 2017 an increase of 4 percent. This rate of growth was higher than the State (3%) and on par with the Nation (4%). The 2017 American Community Survey showed that housing growth rates in the six cities and villages ranged from 22% in the Village of Holmen to -2% in the City of La Crosse. Housing growth rates in the towns ranged from 18% in the Town of Farmington to -11% in the Town of Washington, Table 2-2.

Table 2-2
La Crosse County Housing, and Housing Units Per Square Mile

	Housing Units [1]				Housing Units Per Sq. Mile of Land Area [2-3]			
			# Change	% Change			# Change	% Change
Jurisdiction	2010	2017	10-17	10-17	2000	2010	00-10	00-10
Bangor	246	249	3	1%	6.5	6.7	0.2	3.1
Barre	491	491	0	0%	17.1	23.3	6.1	35.9
Burns	423	408	-15	-4%	7.6	8.6	1.0	13.1
Campbell	1,844	2,132	288	16%	474.7	519.5	44.8	9.4
Farmington	754	891	137	18%	9.4	11.6	2.3	24.2
Greenfield	689	802	113	16%	18.9	25.8	6.8	36.1
Hamilton	897	990	93	10%	14.6	17.6	3.0	20.5
Holland	1,282	1,294	12	1%	24.8	31.7	6.9	27.7
Medary	688	663	-25	-4%	47.2	50.2	3.0	6.3
Onalaska	2,212	2,071	-141	-6%	49.6	57.3	7.7	15.6
Shelby	1,910	2,215	305	16%	71.0	78.1	7.0	9.9
Washington	257	229	-28	-11%	6.5	6.2	-0.3	-4.7
Town Totals	**11,693**	**12,435**	**742**	**6%**	**24.7**	**28.7**	**4.0**	**16.2**
V. Bangor	552	554	2	0%	515.1	563.2	48.1	9.3
V. Holmen	3,142	3,819	667	22%	745.1	1103.8	358.6	48.1
V. Rockland	230	240	10	4%	400.0	450.0	50.0	12.5
V. West Salem	1,887	2,015	128	7%	741.6	785.3	43.7	5.9
C. La Crosse	22,785	22,405	-380	-2%	1103.9	1123.5	19.6	1.8
C. Onalaska	7,456	8,255	799	11%	667.8	837.0	169.2	25.3
City & Village Totals	**36,052**	**37,288**	**1,236**	**3%**	**912.3**	**1001.8**	**89.5**	**9.8**
La Crosse County	**47,745**	**49,723**	**1,978**	**4%**	**96.0**	**106.9**	**10.9**	**11.3**
Wisconsin	2,593,073	2,668,692	75,619	3%	42.7	48.3	5.6	13.1
United States	130,038,080	135,393,564	5,355,484	4%	32.8	37.2	4.5	13.6

Source: 1) Housing Units: 2017 American Community Survey
2) La Crosse County and Jurisdictions Land/Water Area, State of Wisconsin Department of Administration, Demographic Services Center
3) Wis. And U.S. Land/Water Area: U.S. Census Bureau

Employment. Total employment in the County grew from 60,930 in 2010 to 62,046 in 2016 an increase of 1.8 percent. This rate of growth was below the State (5.6%) and below the Nation (4.3%). The top three employment sectors in the County in 2016 were Educational, health, and social services (30.0%), Retail Trade (14.3%) and Manufacturing (12.1%). These 3 sectors were also the leading sectors for the nation at 1st, 2nd, and 4th highest sectors in percent employed. Professional, scientific, management, administrative, and waste management services had a higher percentage at 3rd highest in the nation. For Wisconsin, these three sectors were the top 3 highest sectors in percent employed. From 2010 to 2016, the following employment sectors experienced growth of at least

10%; Public Administration (18.5%), Other services (except public administration) (21.3%), Finance, insurance, real estate, and rental and leasing (12.2), and Educational, health and social services (13.0%). But also during the same time period the following employment sectors experienced a decline of at least 10%; Construction (-22.5%), Agriculture, forestry, fishing and hunting, and mining (-18.8%), Professional, scientific, management, administrative, and waste management services (-16.1%) and Manufacturing (-11.4%). Additional information on employment sectors can be found in Table 2-3.

Table 2-3

Employment by Industry

	La Crosse County					Wisconsin					United States				
	2010 [1]		2016 [2]		% Change 10-16	2010 [1]		2016 [2]		% Change 10-16	2010 [1]		2016 [2]		% Change 10-16
	No. Emp.	%	No. Emp.	%		No. Emp.	%	No. Emp.	%		No. Emp.	%	No. Emp.	%	
Agriculture, forestry, fishing and hunting, and mining	885	1.5	719	1.2	-18.8	70,599	2.5	71,512	2.4	1.3	2,634,188	1.9	2,843,703	1.9	8
Construction	3,223	5.3	2,498	4.0	-22.5	150,622	5.4	163,427	5.5	8.5	10,115,885	7.1	9,256,637	6.3	-8.5
Manufacturing	8,459	13.9	7,498	12..1	-11.4	501,176	17.9	537,565	18.1	7.3	15,581,149	11	15,316,355	10.3	-1.7
Wholesale trade	1,720	2.8	1,817	2.9	5.6	80,592	2.9	78,900	2.7	-2.1	4,344,743	3.1	3,993,420	2.7	-8.1
Retail trade	8,735	14.3	8,735	14.3	1.3	324,308	11.6	338,006	11.4	4.2	16,293,522	11.5	17,027,853	11.5	4.5
Transportation and warehousing, and utilities	2,674	4.4	2,473	4.0	-7.5	124,762	4.4	130,656	4.4	4.7	7,183,901	5.1	7,411,283	5	3.2
Information	1,433	2.4	1,423	2.3	-0.7	47,418	1.7	48,321	1.6	1.9	3,368,676	2.4	3,131,838	2.1	-7
Finance, insurance, real estate, and rental and leasing	2,714	4.5	3,044	4.9	12.2	169,750	6.1	181,264	6.1	6.8	9,934,900	7	9,731,609	6.6	-2
Professional, scientific, management, administrative, and waste management services	4,754	7.8	3,989	6.4	-16.1	222,953	7.9	249,481	8.4	11.9	14,772,322	10.4	16,516,075	11.2	11.8
Educational, health and social services	16,474	27.0	18,614	30.0	13.0	645,576	23.0	686,467	23.2	6.3	31,277,542	22.1	34,202,980	23.1	9.4
Arts, entertainment, recreation, accommodation and food services	6,007	9.9	6,503	10.5	8.3	254,082	9.1	252,164	8.5	-0.8	12,566,228	8.9	14,316,298	9.7	13.9
Other services (except public administration)	2,107	3.5	2,556	4.1	21.3	111,412	4.0	122,082	4.1	9.6	6,899,223	4.9	7,275,839	4.9	5.5
Public Administration	1,745	2.9	2,067	3.3	18.5	101,852	3.6	102,850	3.5	1.0	6,864,046	4.8	6,977,436	4.7	1.7
Total Employees	60,930	100	62,046	100	1.8	2,805,102	100	2,962,695	100	5.6	141,836,325	100	148,001,326	100	4.3

Source: 2017 American Community Survey & US Census Bureau

Employers. In La Crosse County there are 6 employers who employ over 1,000 people and 8 employers who employ between 500-999 people. A list of the top employers in La Crosse County can be found in Table 2-4.

Table 2-4
La Crosse County Top 25 Employers

Rank	Employer Name	Industry Type	Employee size range
1	Gundersen Health System	Offices of physicians, except mental health	1000+
2	Mayo Clinic Health System	Gen. medical & surgical hospitals	1000+
3	The Trane Company	AC, refrigeration, & forced air heating	1000+
4	County of La Crosse	Executive & legislative offices, combined	1000+
5	Kwik Trip Inc	Warehousing, storage; gasoline station w/convenience stores; fluid milk mfg. etc.	1000+
6	La Crosse Public School	Elementary & secondary schools	1000+
7	University of Wisconsin- La Crosse	Colleges & universities	500-999
8	City of La Crosse	Executive & legislative offices, combined	500-999
9	Wal-Mart Associates Inc	Department Stores	500-999
10	Holmen Public School	Elementary & secondary schools	500-999
11	Western Wisconsin Technical College	Junior colleges	500-999
12	The Company Store	Electronic Shopping and Mail-Order Houses	500-999
13	Bethany-St Joseph Corp	Nursing care facilities	250-499
14	La Crosse Area Family YMCA Inc.	Civic & Social Organizations	250-499
15	Northern Engraving Corp	All other plastics product mfg.	250-499
15	Viterbo University Inc	Colleges & universities	250-499
17	Courtesy Corp-McDonald's	Limited service restaurants	250-499
18	Onalaska Public School	Elementary & secondary schools	250-499
19	Bethany Lutheran Homes Inc.	Nursing Care Facilities	250-499
20	Reinhart Food Service LLC - County Market	General Line Grocery Merchant Wholesalers	250-499
21	Menards	Home Center	250-499
22	Dairyland Power Cooperative	Special Interest Libraries	250-499
23	SAP America Inc.	Computer Software	250-499
24	Empire Screen Printing Inc.	Commercial Print Screening	250-499
25	Reinhart Foodservice LLC	Miscellaneous Food Manufacturing	250-499

Source: Wisconsin Department of Workforce Development

General Development Pattern

Land Use Trends. Real estate assessment records from 2011 to 2018 provide the most current land use information for the County. In 2011 agricultural land totaled 105,394 acres or 35 percent of land use in the County. This was followed by Forest, 64,473 acres – 21.3 percent; Residential, 21,028 acres – 7.1 percent; Undeveloped, 13,195 acres

– 4.4 percent; Commercial, 5,580 acres – 1.9 percent; Other, 2,160 acres – 1 percent; and Manufacturing, 1,864 acres - 0.6 percent, Table 2-5.

Between the years 2011 – 2018 two land classifications, Agriculture and Forest, showed a decline in acreage. All other classifications remained unchanged or experienced a slight increase. The data indicates that La Crosse County's residential and agricultural forest land use have grown at the expense of agriculture. Between 2006 and 2011 the amount of land assessed as agricultural land decreased by 5,934 acres or 1.9 percent. The Use Value Assessment Law probably contributed to keeping the conversion of farmland on urban fringes to a minimum by assessing the land on its agricultural value and not its residential or commercial value. This reduces property taxes and creates an incentive to maintain farmland and not sell it for other uses, Table 2- 5.

Table 2-5
La Crosse County Land Use

Land Classification	2011		2018		2011 - 2018 % Change
	Acres	% of County	Acres	% of County	
Residential (1)	20,028	6.6	21,401	7.1	0.5
Commercial (1)	5,365	1.8	5,580	1.9	0.1
Manufacturing (1)	1,846	0.6	1,864	0.6	0
Agriculture (1)	111,328	36.9	105,394	35	-1.9
Undeveloped (1)	11,753	3.9	13,195	4.4	0.5
Forest (1)	26,690	8.8	21184	7	-1.8
Agriculture Forest (1)	41,510	13.7	43,289	14.3	0.6
Other (1)	2,123	0.7	2160	1	0.3
County Total (2)	**301,956**		**301,956**		

(1) Wisconsin Department of Revenue Division of State and Local Finance - 2006 and 2011 Statement of Assessment Acreage Totals

(2) Includes total area of county - both land area and water area but excludes the water area of the Mississippi River. Source: Wisconsin DNR

Class 1- **Residential Class** includes any parcel or part of a parcel of untilled land that is not suitable to produce row crops, on which a dwelling or other form of human abode is located. It also includes vacant land in cities and villages where the most likely use would be for residential development. Mobile homes assessed as real property are classified as residential. Apartment bldgs. of up to 3 units are also classified as residential.

Class 2 - **Commercial Classification** includes all land and improvements primarily devoted to buying and reselling goods for a profit. It also includes the providing of services in support of residential, agricultural, manufacturing and forest uses.

Class 3 - **Manufacturing Classification** - See Section 70.995, Wis. Stats., State assessment of manufacturing property.

Class 4 - **Agricultural Classification** includes land devoted primarily to agricultural use. In 1995, statutory revisions were made changing the classification and assessment of agricultural land. Land classified as agricultural cannot include buildings or improvements. Effective 1/1/2003, Wis. Act 109 amended sec. 70.32(2)(c)1 Wis. Stats., defining agricultural land as "land exclusive of buildings and improvements and the land necessary for their location and convenience, that is devoted primarily to agricultural use as defined by rule." Class 7, "**Other**," includes the buildings and improvements and the land necessary for their location and convenience.

Class 5 - **Undeveloped Land -** The 2003 Wis. Act 33 changed the name of class 5 to Undeveloped. Swampland or wasteland is defined by statute to include bog, marsh, lowland brush, uncultivated land zoned as shoreland under sec. 59.692, Wis. Stats., and shown as a wetland on a final map under sec. 23.32, Wis. Stats., or other nonproductive land not elsewhere classified. This class also includes land which because of soil or site conditions does not produce and is not capable of producing; such as rock outcropping, borrow pits, abandoned, depleted quarries, and other land not used and with no potential for use. Lakebeds of natural occurring, navigable waters are owned by the state and are considered undeveloped land even though the acreage may be listed in the deed of property owned by individuals. Revision of sec. 70.32(2)(a), Wis. Stats., excludes buildings and improvements from undeveloped lands.

Class 5m - **Ag Forest Land** - See Sec. 70.32(2)(c)1d, Wis. Stats., which defines the "agricultural forest" class of property

Class 6 - **Forest Land** - This class includes land, which is producing, or capable of producing commercial forest products.

Class 7 - **Other** - Effective 1/1/03 Wis. Act 109 created sec. 70.32(2)(c)1m, Wis. Stats. Defining "Other." 70.32(2)(c)1m states, " 'Other,' as it relates to par. (a) 7, means buildings and improvements; including any residence for the farm operator's spouse, children, parents, or grandparents; and the land necessary for the location and convenience of those buildings and improvements."

Development Trends. Most new development in the County is occurring in the cities and villages. Between 2010 and 2017 city and village populations grew by 3,591 or 4 percent, while the population in the towns grew by 1,172 or 4 percent. Many villages, cities, and towns experienced a growth in population over this decade with the greatest increase in population in the Town of Farmington (28%), the Town of Greenfield (16%), and the Village of Holmen

(15%). In addition to the population incorporated communities also experienced an increase of 1,236 housing units (3%). This was a nearly twice as many new housing units as the Towns 742 new housing units (an increase of 6%). The cities, towns, and villages with the greatest increase in housing units were the Village of Holmen (22%), the Town of Farmington (18%), the Towns of Campbell and Greenfield (both 16%), and the City of Onalaska (11%). See Table 2-1 for additional information.

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3.0 LA CROSSE COUNTY RISK ASSESSMENT

The following is La Crosse County's assessment of each of the natural hazards identified as occurring in the State of Wisconsin. Each natural hazard is assessed on the historical occurrence of the hazard, the vulnerability to a given hazard, the probability of the hazard occurring again and a local official's opinion survey. A final risk assessment designation of high, moderate or low is then assigned to each hazard based on a total score from ratings within each of these four assessment factors. Each jurisdiction in the county has the same risk to each hazard except for flooding, dam failure, wildfire, agricultural and landslide. The municipalities located along the Mississippi River, La Crosse River and Black River have a higher risk of riverine or flash flooding than those not located along these rivers. In addition, incorporated communities are susceptible to stormwater flooding whereas unincorporated areas without large areas of impervious surfaces are not. See Maps 3-6 and 3-7 for flood prone areas. Only the areas below dams are susceptible to dam failure, see map 3-5 for locations of dams.

An overall risk assessment rating of 22 points or greater equates to a "high" risk assessment designation for a given hazard. A risk assessment rating of 15 to 21 points equates to a moderate risk assessment designation and a rating of 14 points or less results in a low risk assessment rating for a given hazard. Table 3-2 provides a summary of the ratings for all the natural hazards.

The following is a description of how the ratings are determined for each assessment and how these ratings result in the final risk assessment designation.

Historical Occurrence Rating Criteria:
Historical occurrence refers to the number of times a hazard occurred in the past. Because historical records for the hazards vary greatly each hazard is assessed on occurrences within a 25-year period.

- Less than 4 occurrences in the past 25 years =Low rating, 1-3 points
- 4 to 7 occurrences in the past 25 years = Moderately Low rating, 3-5 points
- 8 to 12 occurrences in the past 25 years = Moderately High rating, 5-7 points
- More than 12 occurrences in the past 25 years = High rating, 7-9 points

Vulnerability Rating Criteria:
Vulnerability is a measure of how people, buildings, structures, personal property, and other things considered important are adversely affected by a given hazard. Some aspects to help measure the magnitude of vulnerability in the county have been quantified in Tables 3-1 and 3-2. These tables show the maximum extent of vulnerability within the county. The vulnerability of a population, buildings, structures, transportation routes ad businesses will vary from one community to another and from one hazard to another.

• Less than 10% of population or property adversely affected =	Negligible rating, 1-3
• Ten to less than 25% of population or property adversely affected =	Limited rating, 3-5 points
• Twenty-Five to less than 50% of the population or property adversely affected =	Critical rating, 5-7 points
• More than 50% of the population or property adversely affected =	Catastrophic rating, 7-9

Probability Rating Criteria:
Probability rating is a measure of the likelihood and frequency of hazard occurring in the future.

• Less than 1% probability in the next 100 years =	Unlikely rating, 1-3 points
• From 1% and 10% probability in the next year or at least one chance in next 100 years =	Possible rating, 3-5 points
• Over 10% to nearly 100% probability in the next year or at least one chance in the next 10 years =	Likely rating, 5-7 points

• Nearly 100% chance in the next year =	Highly Likely rating, 7-9 points

Local Official Hazard Survey Rating Criteria:
In April of 2012 a local official's survey was mailed to village presidents, town chairman, mayors, chiefs of police, the sheriff, and fire department chiefs in the county. Each county official was asked to rank the county's natural hazards as high, medium, or low regarding their opinion on each hazard's threat to health and public safety.

• A majority of local officials were of the opinion that this hazard posed a "low" threat to health and public safety in comparison to the 17 other hazards =	Low rating, 1-3 points
• A majority of local officials were of the opinion that this hazard posed a "medium" threat to health and public safety in comparison to the other 17 hazards =	Medium rating, 3-6 points
• A majority of local officials were of the opinion that this hazard posed a "high" threat to health and public safety in comparison to the other 17 hazards =	High rating, 6-9 points

Risk Assessment Designation:
The risk assessment designation is determined by adding the rating points assigned from historical occurrences, vulnerability, probability and the local official survey factors. These summations for each hazard are then assigned a low, moderate, or high threat based on numerical rank.

• A combined risk factor rating of 11 points or less =	Low Threat
• A combined risk factor rating of 12 to 22 points =	Moderate Threat
• A combined risk factor rating of 23 points or more =	High Threat

3.1 La Crosse County, Hailstorm Risk Assessment

Hailstorm Definition: A hailstorm is a weather condition where atmospheric water particles form into rounded or irregular masses of ice that fall to earth. Hail is a product of strong thunderstorms that frequently move across the state. Hail normally falls near the center of the moving storm along with the heaviest rain; however, the strong winds at high altitudes can blow the hailstones away from the storm center, causing unexpected hazards at places that otherwise might not appear threatened.

Hailstorms normally range from the size of a pea to that of a golf ball, but sizes larger than baseballs have occurred with the most severe storms. They form when subfreezing temperatures cause water in thunderstorm clouds to accumulate around an icy core. When strong underlying winds no longer can support their weight, the hailstones fall earthward. Hail tends to fall in swaths that may be 20-115 miles long and 5-30 miles wide. The swath is not normally a large, continuous bombardment of hail, but generally consists of a series of hail strikes that are produced by individual thunderstorm clouds traversing the same general area. Hail strikes are typically one-half mile wide and five miles long. They may partially overlap, but often leave completely undamaged gaps between them.

Hailstorms are considered formidable among the weather and climatic hazards to property and crops of the interior plains of the U.S. because they dent vehicles and structures, break windows, damage roofs and batter crops to the point that significant agricultural losses result. Serious injury and loss of human life, however, are rarely associated with hailstorms.

Hailstorm History and Frequency:

1960's:	11 reported events by NCDC, 4/15/60, 6/12/61, 6/10/62, 7/18/64, 7/4/66, 8/15/66, 4/16/67, 6/20/68, 6/21/68, 8/19/68, 9/8/68,

	Hail size ranged from 0.75" to 2.75"
1970's:	3 reported events by NCDC, 8/10/71, 7/16/72, 7/29/73, Hail size ranged from 0.75" to 4"
1980's:	13 reported events by NCDC – 7/15/80, 9/20/80, 4/3/81, 4/27/84, 9/24/84, 7/9/85, 4/25/86, 7/30/86, 5/8/88, 4/24/89, 7/8/89, 8/4/89, 10/15/89, Hail size ranged from 0.75" to 3"
1990's:	17 reported events by NCDC – 6/19/90, 6/26/90, 9/9/90, 9/9/91, 5/16/92, 7/19/92, 5/27/93 (C. La Crosse), 5/16/95 (C. Onalaska), 5/18/96, 10/29/96, 10/29/96, 6/5/97 (Holmen), 7/5/97 (Mindoro), 8/23/97, 3/39/98 (Barre Mills), 6/24/98 (Holmen), 8/9/98 (St. Joseph), 7/8/99 (C. Onalaska), 7/8/99 (V. Bangor) Hail sized ranged from 0.75" to 1.00"
2000's:	18 reported events by NCDC – 5/18/00, 4/23/01 (C. Onalaska & Mindoro), 5/10/01 (Newburg Corners), 6/11/01, 6/17/01 (V. Holmen, C. Onalaska & V. West Salem), 6/18/01 (V. Holmen), 4/18/02 (V. Holmen & C. Onalaska), 4/17/04, 7/19/04, 3/30/05 (C. Onalaska), 6/29/05 (C. Onalaska), 6/7/2007 (West La Crosse, West Salem, Bangor, Rockland- $847,000 PD), 5/30/2008 (St. Joseph), 6//7/2008 (Holmen-$2,000 PD), 6/28/2008, 7/10/2008 (Holmen and Onalaska), 4/30/2010 (West La Crosse, Holmen, Onalaska), 6/6/2010 (West Salem). Hail size ranged from 0.75" to 3.5". 7/04 storm received a Presidential Disaster Declaration.
2010's:	16 reported events by NCDC - 4/10/2011 (La Crosse County-$20-$30 million PD), 5/22/11 (La Crosse, Onalaska, and Barre Mills), 6/6/2011, 8/15/2012 (New Amsterdam and Council Bay), 9/4/2012 (West La Crosse and Harrington), 4/9/2013 (West La Crosse, La Crosse- $170,000 PD, and Herrington), 5/29/2013 (Barre Mills), 7/22/2013 (Council Bay), 7/25/2013 (West La Crosse, Onalaska, Medary- $194,000 PD, West Salem, Bangor), 4/12/2014 (La Crosse, Herrington, Barre Mills), 9/20/2014 (West Salem), 7/13/2015 (Harrington and Burns), 3/6/2017 (St. Joseph), 7/6/2017 (Holmen, Onalaska, Medary, Barre Mills-$149,000 CD, St. Joseph-$25,000 PD and $298,000), 8/1/2018 (La Crosse). Hail size ranged from 0.75" to 2.5".

Wisconsin averages between two to three hail days per year as recorded by National Weather Service stations, although this may not be indicative of the number of hailstorms which occur within a county or larger area during any given hail season. The months of maximum hailstorm frequency are May through September with approximately 85% of hailstorms occurring during this period. Unfortunately, hailstorms are most frequent during the four months of the growing and harvesting seasons for most crops in the state. According to the National Weather Service, about 20% of all severe weather events in Wisconsin are hail events in which hailstones are at least ¾ inch in diameter. Serious hailstorms with hailstones 1.5 inch or larger in diameter are not common.

The National Weather Service which also keeps track of storm events reports that La Crosse County experienced 51 hail events from 1990 through 2018. This was above the average for Wisconsin counties of 49.5. Neighboring Jackson, Vernon, Trempealeau and Monroe counties experienced 46, 52, 71 and 65 hail events during this same time period. If the National Weather Service numbers continue for the next 5 years, La Crosse County can expect to have 1.8 hail events per year or 9 events in total.

Hailstorm Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns hailstorms a risk factor of 21 indicating this natural hazard is a moderate risk to the county. Critical facilities vulnerability to hailstorms would be limited primarily to damage to the building's roof and windows and would not interrupt services provided by these facilities except in extreme cases. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. For most businesses and industries hailstorms pose a moderate hazard risk with damage confined to building roofs and windows. Examples of businesses that are particularly vulnerable to hail damage include car and truck dealerships that display vehicles outdoors, greenhouses, and nurseries that store plants and trees outdoors. Auto dealerships can suffer significant losses to their vehicles.

- Agriculture. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. As indicated by these figures' agriculture is a significant part of the county's economy. The overall threat of hailstorm is ranked as high and agricultural crops can sustain significant damage and economic loss from hailstorms. Hailstorms occur most frequently in the county in the months from May through September, which coincide with the planting and harvesting of most crops in the county making those crops vulnerable to hailstorms.
- Roads and Highways. Hail damage can occur to any vehicle exposed to elements, whether moving or parked. Hail, although when it is lying on the ground, can cause icing conditions, usually is melted before mitigation action such as sanding, salting, or plowing is done. It can occur in seasons when highway trucks are not setup for snow and ice control.
- Railroads. Hail can cause cessation of rail work crews. Hail can cause damage to windshields and headlight covers of locomotives and Maintenance of Way (M of W) equipment. Hail can cause damage to signal lamp covers. Hail can also cause damage to building roofs.
- Airway. Hail can cause damage to aircraft skin and control surfaces. Such damage may be critical to the safety and integrity of the aircraft and its control. Hail can cause icing and clogging of engines of small planes in flight. Hail can damage runway lighting fixtures.
- Waterways. Hail can damage watercraft windows, lights, instruments and communication devices.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. These facilities vulnerability to hailstorms would be limited to damage
- to the roofs, windows and electrical service, and would not interrupt services provided by these facilities except in extreme cases.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities vulnerability to hailstorms would be limited to the building roofs, windows and electrical service and would not interrupt services provided by these facilities except in extreme cases.
- Hazardous Material Sites. Hazardous material containers in transport can be broached by any accident to the transport mode caused by hail. Hazardous material in storage has no severe impacts caused directly by hail.

Hailstorm Risk Assessment Designation
Hailstorm Historical Occurrence Rating: High - 9
Hailstorm Vulnerability Rating: Negligible - 2
Hailstorm Probability Rating: Highly Likely - 8
Hailstorm Local Official Survey Rating: Low - 2
Hailstorm Risk Assessment Designation: **Medium Threat - 21 points**
See Table 3-2 for a detailed analysis to determine the above Rise Assessment Designation.

Hailstorm Hazard Mitigation Ideas: ● Remove or protect vulnerable attachments such as awnings, antennas and signs on buildings ● Replace vulnerable shingles and siding with hail resistant building materials ● Protect or relocate essential utility and communication equipment ● Provide county residents with public information on hailstorms during severe weather awareness ● Promote the purchase of hail insurance ● Have at least one highway truck at each shop, with a plow and sander that can easily be quickly mounted to respond to emergency situations ● Provide a shed or covered area to store government vehicles if a hail storm is predicted

3.2 La Crosse County, Lightning Storm Risk Assessment

Lightning Storm Definition: Lightning is a sudden and violent discharge of electricity from within a thunderstorm due to a difference in electrical charges and represents a flow of electrical current from cloud-to-cloud or cloud-to-ground. Nationally, lightning causes extensive damage to buildings and structures, kills or injures people and livestock, starts untold numbers of forest fires and wildfires and disrupts electromagnetic transmissions.

To the general public lightening is often perceived as a minor hazard. However, lightning-caused damages, injuries and deaths establish lightning as a significant hazard associated with any thunderstorm in any part of the state. Damage from lightning occurs four ways:

1) Electrocution/severe shock of humans and animals;
2) Vaporization of materials along the path of the lightning strike;
3) Fire caused by the high temperatures associated with lightning (10,000-60,000°F); and
4) The sudden power surge that can damage electrical/electronic equipment.

Large outdoor gatherings (sporting events, concerts, campgrounds, etc.) are particularly vulnerable to lightning strikes that could result in injuries and deaths. Early warning of lightning hazards, combined with prudent protective actions, can greatly reduce the likelihood of lightning-related injuries and deaths.

Lightning Storm History and Frequency:

1990's:	2 reported events by NCDC – 5/27/93, 7/11/94(La Crosse, 1 injury)
2000's:	5 reported events by NCDC –0/13/05 (C. La Crosse - $1,000 PD), 6/25/06 (La Crosse - $75,000 PD), 7/19/06 (V. Holmen - $3,000 PD), 8/3/09 (C. Onalaska - $16,000 PD), 8/20/10 (New Amsterdam - $5,000 PD).
2010's:	9 reported events by NCDC – 7/01/11 (La Crosse -$8,000 PD), 8/23/11 (La Crosse - $5,000 PD), 6/21/2013 (Holmen - $2,000 PD), 6/22/2013 (Holmen - $10,000 PD), 4/12/2014 (Medary - $10,000 PD), 6/28/2014 (West La Crosse - $10,000 PD), 7/24/2015 (Calvert - $60,000 PD), 8/16/2016 (West Salem ARPT - $70,000 PD), 5/15/2017 (Holmen - $250,000 PD).

Wisconsin has a high frequency of property losses due to lightning. Insurance statistics show that two out of every 100 farms are struck by lightning or have a fire that may have been lightning-caused each year. According to National Climatic Data Center reports, La Crosse County experienced 14 lightning events between 1990 and 2018 which caused $524,500 in property damage and 1 injury, but no deaths recorded. If this trend continues La Crosse County can expect to experience a lightning event every two years which would causing approximately $37,500 in property damage. Over the course of this plan La Crosse County should expect 2 lightning events causing $75,000 in property damage.

Lightning Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns lightning a risk factor of 21 indicating this natural hazard is a moderate risk to the county. Critical facilities vulnerability to lightning is generally perceived as a minor hazard. The damages caused by lightning to buildings and the potential injuries and deaths resulting from a lightning strike established lighting as a significant hazard associated with any thunderstorm. Lightning can cause electrocution and severe shock in humans, fires in buildings and the sudden power surges resulting from lightning can cause significant damages to a facility's electrical services, and electronic equipment such as computers and motors and communications systems. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. For most business and industries, lightning poses a moderate hazard risk. The damages caused by lightning to buildings and the potential injuries and deaths resulting from a lightning strike established lighting as a significant hazard associated with any thunderstorm. Lightning can cause electrocution and severe shock in humans; fires in buildings and the sudden power surges resulting from lightning can cause significant damages to a business/industries electrical services, and electronic equipment such as computers and motors and communications systems. The manufacturing industry could experience disruptions caused by lightning strikes to their product processes that could result in the company sustaining economic losses.
- Agriculture. The overall hazard risk ranking for lightning for agriculture is high. The damages caused by lightning strikes can be a significant hazard because lighting strikes can cause electrocution or severe shock to humans and farm animals, fire risk to buildings and sudden power surges associated with lightning strikes can cause significant damage to electrical services, motors and milking machinery. Workers in fields and

animals in open spaces are particularly vulnerable to lighting strikes. Tree plantations are also susceptible to fires causes by lightning strikes.

- Roads and Highways. Severe lightning in Wisconsin is invariably accompanied by heavy rains, which can limit visibility for drivers. Lightning can cause trees, or parts of trees, to suddenly fall across the road. Lightning can be a hazard to people who attempt to leave their vehicle at service plazas, etc.
- Railroads. Severe lightning can be hazardous to railway track and other workers. Lightning can cause trees, or parts of trees, to suddenly fall across railroad tracks. Lightning can cause electric signals and remote-controlled switches to malfunction. Lightning can cause radio communications outages.
- Airway. Lightning can cause malfunction of aircraft communications and navigation devices. Lightning can be hazardous to airport workers and passengers who must access the aircraft by walking across an open field/taxi area.
- Waterways. Lightning can be hazardous to workers exposed on decks, or at locks during the storm. Lightning can disrupt electronic devices and communications.
- Municipal Water. In the county there are 44 municipal wells and waters systems in operation, see Table 3-11. These facilities vulnerable to lighting would include fire damage to facilities from lightning strikes, damage to a facility's electrical service, electronic equipment and motors. Municipal water service would not be interrupted except in extreme cases.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities operating in the county, see Table 3-12. These facility's vulnerability to lightning would include fire damage to facilities from lighting strikes, damage to the facilities electrical service, electronic equipment and motors and as a result of power surges, wastewater treatment service would not be interrupted except in extreme cases.
- Hazardous Material Sites. The impact of lightning storms on hazardous material is specific to the type of material and its storage or transportation conditions. A lightning strike to a fixed storage building, while having little impact on transportation modes, could start a fire or explosion with the stored hazardous material.

Lightning Storm Risk Assessment Designation

Lightning Storm Historical Occurrence Rating: High - 8
Lightning Storm Vulnerability Rating: Negligible - 2
Lightning Storm Probability Rating: Highly Likely - 7
Lightning Storm Local Official Survey Rating: Medium- 4
Lightning Storm Risk Assessment Designation: **Moderate Threat - 21 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Lightning Storm Hazard Mitigation Ideas: ● Communities may use outreach programs to promote awareness of thunderstorm/lightning dangers – for example: consider placing lightning safety tips and/or action plan in game programs, flyers, scorecards etc. and during Severe Weather Awareness Week emphasize issues on weather related disaster preparedness through public education ● Local and state governments can invest in public early warning systems/networks, as well as train people to serve as weather spotters ● Promote establishment of indoor warning systems at all critical facilities and public gathering locations ● When thunder is heard, seek shelter inside the nearest building or enclosed vehicle (e.g., a car, bus or truck). If shelter is not available, avoid trees or tall objects because electricity may be conducted from that object to other nearby objects or persons ● Avoid high ground, water, open spaces and metal objects (golf clubs, umbrellas, fences, tools) ● When indoors, turn off appliances and electronic devices and remain inside until the storm passes ● Surge protection can be installed on critical electronic equipment (*protection devises such as lightning rods and grounding can be installed on critical facilities*) ● Remove taller trees in the vicinity of vulnerable structures ● Specimen trees growing along roadways, or in rest areas or landscaped areas, can be protected by properly installed lightning rods ● Local airports can suspend operations during severe lightning storms ● Major hazardous material storage sites should be protected with properly installed lightning rods

3.3 La Crosse County, Thunderstorm Risk Assessment

Thunderstorm Definition: Thunderstorms are severe and violent forms of convection produced when warm moist air is overrun by dry cool air. As the warm air rises, *thunderheads* (cumulonimbus clouds) form and cause the strong winds, lightning, thunder, hail, and rain associated with these storms. The National Weather Service definition of a *severe thunderstorm* is a thunderstorm event that produces any of the following: downbursts with winds of 58 miles per hour or greater (often with gusts of 74 miles per hour or greater), hail ¾ of an inch in diameter or greater, or a tornado.

The thunderheads formed may be a towering mass six miles or more across and 40,000 to 50,000 feet high. It may contain as much as 1.5 million tons of water and enormous amounts of energy that often are released in the form of high winds, excessive rains and three violently destructive natural elements: lightning, tornadoes, and hail.

On the ground directly beneath the storm system, the mature thunderstorm is initially felt as rain, which is soon joined by a strong downdraft. The downdraft spreads out from the cloud in gusting divergent winds and brings a marked drop in temperature. Even where the rain has not reached the ground, this cold air stream flowing over the earth's surface is a warning that the storm's most violent phase is about to mature.

A thunderstorm often lasts no more than 30 minutes in each location because an individual thunderstorm cell frequently moves between 30 and 50 miles per hour. However, strong frontal systems may spawn more than one squall line composed of many individual thunderstorm cells. Thunderstorms may occur individually, in clusters or as a portion of a large line of storms that may stretch across the entire state. Thus, it is possible that several thunderstorms may affect an area in the course of a few hours.

Severe thunderstorms can cause injury or death and can also result in substantial property damage. They may cause power outages, disrupt telephone service and severely affect radio communications and surface/air transportation, which may seriously impair the emergency management capabilities of the affected jurisdictions.

Thunderstorm History and Frequency:

1960's	16 reported events by NCDC – 8/3/60, 5/14/61, 6/10/61, 7/30/61, 9/21/61, 5/22/62, 8/29/62, 5/10/63, 6/7/63, 6/8/63, 8/2/63, 5/565, 7/10/66, 6/8/67, 8/19/68, 6/26/69 Magnitude of winds for these events ranged from 50 knots to 85 knots.
1970's:	12 reported events by NCDC – 7/18/70, 6/12/71, 6/24/71, 7/18/71, 8/10/71, 6/11/73, 7/29/73, 6/20/74, 6/13/76, 7/14/77, 6/25/78, 6/19/79 Magnitude of winds for these events ranged from 50 knots to 65 knots.
1980's:	15 reported events by NCDC – 6/5/80, 6/7/80, 6/23/81, 5/17/82, 6/30/83, 7/3/83, 7/19/83, 8/28/83, 4/27/84, 7/10/84, 7/14/84, 7/16/84, 6/7/85, 7/9/85, and 8/12/85. Magnitude of winds for these events ranged from 50 knots to 109 knots (7/9/85).
1990's:	48 reported events by NCDC – 6/2/90, 8/26/90, 5/29/91, 7/7/91, 9/13/94 (Holmen), 11/18/94 (1 injury, $10,000 PD), 4/3/95 (2 injuries), 7/27/95 (3 miles East of C. La Crosse, $200,000 PD), 8/13/95 (Holmen), 5/19/96 (Holmen), 5/19/96 (3 miles East of C. La Crosse), 8/7/96 (3 miles South of C. La Crosse, $5,000 PD), 8/7/96 (5 miles South of C. La Crosse), 8/7/96 (Holmen), 4/5/97 (3 miles East of C. La Crosse), 6/28/97 (C. La Crosse, $5,000 PD), 7/13/97 (Bangor, $2,000 PD), 7/17/97 (Holmen), 8/23/97 (C. Onalaska, $18,000 PD), 5/15/98 (3 miles East of C. La Crosse), 5/30/98 (La Crosse Municipal Airport, $20,000 PD), 5/30/98 (C. Onalaska, $6,000 PD), 3/30/98 (3 miles East of C. La Crosse), 6/18/98 (5 miles South of C. La Crosse, $15,000 PD), 6/18/98 (3 miles East of C. La Crosse), 6/18/98 (New Amsterdam, $3,000 PD), 6/18/98 (West Salem, 13 injuries, $20,000 PD), 6/18/98 (St. Joseph), 6/18/98 (Middle Ridge), 6/18/98 (10 miles North of C. La Crosse, $6,000 PD), 6/26/98 (Midway), 6/26/98 (Holmen, $30,000 PD), 6/26/98 (New Amsterdam), 6/26/98 (St. Joseph, $35,000 PD, $25,000 CD), 6/27/98 (C. La Crosse, $200,000 PD, $75,000 CD, Presidential Disaster Declaration for county), 6/27/98 (2 miles East of C. La Crosse), 6/27/98 (St. Joseph, $2,000 PD, $1,000 CD), 6/27/98 (2 miles South of C. La Crosse, $40,000 PD, $12,000 CD), 7/20/98 (West Salem, $14,000 PD), 8/9/98 (Holmen), 8/9/98 (New Amsterdam, $35,000 PD, $20,000 CD), 8/9/98 (Holmen, $1,000 PD), 8/9/98 (C. Onalaska, $45,000 PD), 8/9/98 (La Crosse Municipal Airport), 8/9/98 (St. Joseph, $20,000 PD), 6/8/99 (C. La Crosse, $40,000 PD), 7/8/99 (2 miles East

	of C. La Crosse, $85,000 PD), 7/8/99 (Barre Mills, $150,000 PD, $40,000 CD). Magnitude of winds for these 48 events ranged from 50 knots to 81 knots.
2000's:	28 reported events by NCDC – 6/13/00 (C. La Crosse, $8,000 PD), 8/26/00 (3 miles South of C. La Crosse, $5,000 PD), 6/11/01 (V. Holmen, $1,000 PD), 6/11/01 (New Amsterdam, $1,000 PD), 6/11/01 (Mindoro, $1,000 PD), 4/17/02 (C. La Crosse), 7/30/02 (C. La Crosse, $2,000 PD), 7/30/02 (West Salem, $1,000 PD), 6/24/03 (C. La Crosse), 7/4/03 (6 miles South of C. La Crosse, $3,000 PD, $2,000 CD), 7/4/03 (La Crosse Municipal Airport, $1,000 PD), 7/4/03 (C. La Crosse, $4,000 PD, $1,000 CD), 7/4/03 (C. Onalaska, $1,000 PD, $2,000 CD), 7/4/03 (West Salem, $1,000 PD, $1,000 CD), 7/19/04 (C. La Crosse, $13,000 PD), 5/26/05 (La Crosse Municipal Airport), 8/9/05 (Barre Mills), 9/12/05 (Holmen, $1,000 PD), 9/13/05 (New Amsterdam, $2,000 PD), 5/14/2007 (West La Crosse and Onalaska, $7,000 PD), 5/23/07 (French Island, $1,500 PD), 6/7/07 (West Salem), 8/11/07 (French Island, Mindoro, Holmen, West Salem, La Crosse, Lytle - $10,000 PD), 8/14/07 (French Island, La Crosse and Middle Ridge- $8,000 PD), 8/28/07 (Holmen), 9/21/2007 (La Crosse, West Salem, Rockland-$28,000 PD), 6/6/08 (La Crosse and West Salem), 6/7/08 (Onalaska and Barre Mills-$2,000 PD), 7/7/08 (La Crosse & West Salem-$5,000 PD), 7/10/08 (French Island), 5/4/10 (West La Crosse-$2,000 PD), 6/26/10 (Midway, La Crosse and West Salem-$2,000 PD), 7/14/10 (French Island and La Crosse-$1,000 PD) , 7/24/10 (South La Crosse and Barre Mills-$6,000 PD), 8/20/10 (La Crosse and Onalaska). Magnitude of winds for these 28 events ranged from 50 knots to 65 knots.)
2010's:	28 reported events by NCDC - 4/10/11 (La Crosse), 5/22/11 (La Crosse), 6/18/2011 (French Island and Onalaska-$9,000 PD), 7/1/2011 (Onalaska and West La Crosse-$7,000 PD), and 9/2/11 (La Crosse, French Island and Onalaska-$20,000 PD), 5/3/2012 (Herrington - $5,000 PD, Holmen, Council Bay - $1,000 PD), 8/15/2012 (Holmen - $43,000 PD, Bangor - $2,000 PD), 9/4/2012 (Calvert – $500 PD), 5/30/2013 (West La Crosse - $2,000 PD), 6/21/2013 (La Crosse MUNI - $1,000 PD and La Crosse - $1,000 PD), 7/25/2013 (Onalaska - $5,000 PD), 6/16/2014 (Calvert - $3,000 PD and La Crosse - $14,000 PD), 6/18/2014 (West La Crosse - $25,000 PD, Onalaska - $25,000 PD, Medary - $25,000 PD), 6/28/2014 (La Crosse -$17,000 PD, West La Crosse - $50,000 PD, West Salem - $3,000 PD, La Crosse MUNI - $50,000 PD, Onalaska - $2,000 PD, Midway - $7,000 PD, Holmen - $2,000 PD), 8/25/2014 (Lytle - $3,000 PD, Midway - $2,000 PD, Holmen - $2,000 PD), 7/13/2015 (West Salem), 7/18/2015 (Onalaska), 6/25/2016 (La Crosse - $5,000 PD), 6/30/2016 (La Crosse - $2,000 PD), 7/5/2016 (La Crosse MUNI, Onalaska - $35,000 PD, Medary - $5,000 PD), 8/4/2016 (Holmen - $30,000 PD, Herrington - $1,500 PD, Midway - $5,000 PD, West La Crosse - $2,000 PD, West Salem -$10,000 PD, West Salem ARPT - $3,000 PD, La Crosse), 3/6/2017 (La Crosse MUNI, La Crosse - $48,000 PD, St. Joseph, Neshonoc Lake), 5/17/2017 (Lytle - $12,000 PD, Midway - $8,000 PD, Holmen, West Salem - $70,000 PD), 6/12/2017 (La Crosse - $4,000 PD), 6/16/2017 (Calvert - $3,000 PD and La Crosse - $4,000 PD), 7/19/2017 (Calvert - $40,000 PD and La Crosse - $10,000 PD), 6/30/2018 (La Crosse MUNI, West La Crosse - $1,000 PD, Lytle - $2,000 PD), 7/4/2018 (Onalaska - $2,000 PD, La Crosse MUNI - $400 CD, La Crosse - $4,000 PD). Magnitude of winds for these 5 events ranged from 40 knots to 76 knots.)

PD = Property Damage and CD = Crop Damage

Thunderstorm frequency is measured in terms of incidence of *thunderstorm days* or days on which thunderstorms are observed. Wisconsin averages between 30 and 50 thunderstorm days per year depending on location, with the southwestern area of the state normally having more thunderstorms than the rest of the state. A given county may experience ten or more thunderstorm days per year

According to the National Weather Service Publication, *Storm Data*, in the past 30 years, Wisconsin has experienced hurricane force winds of 75 mph or higher on 120 days or about 4 days per year on average. Within the same period there have been 17 days when winds at or above 100 mph have been documented. This means that winds like a Category 2 Hurricane are experienced about one day every two years on average in Wisconsin. Thunderstorm winds can be fatal. During the period from 1982 to 2001, 20 fatalities have been attributed to wind from severe thunderstorms.

In Wisconsin, thunderstorms and their associated high winds can occur throughout the state during any month of the year with little or no notice, but their highest frequency is during the period of May through September. They also occur most often between the hours of noon and 10:00 p.m.

As shown in the history above, the National Climatic Data Center (NCDC) reported 147 thunderstorm events in La Crosse County from 1960-2018. No damage amounts were reported before 1990. Since 1990 there have been 75 events which have caused $1,681,500 in property damage, $159,400 in crop damage and caused 16 injuries. This is

an average of 2.7 events, $22,420 in property damage, $2,125 in crop damage and less than 1 injury per year. Using this data La Crosse County can expect to have 14 thunderstorm events over the next 5 years causing $313,880 in property damage, $29,750 in crop damage and 1 injury.

Thunderstorm Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns thunderstorms a risk factor of 25 indicating this natural hazard is a high risk to the county. Thunderstorms can produce heavy rains and downbursts that induce straight-line winds with high wind speeds. Buildings could be damaged by the high winds and temporary flooding could occur in low-lying areas where these facilities are located. Thunderstorms can also produce three violently destructive natural elements, which include lightning, tornadoes, and hailstorms, which are discussed separately in this chapter. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. Thunderstorms can cause damage to buildings by the high winds created by the storms and temporary flooding could occur in low-lying areas where these facilities are located. Thunderstorms can also produce violent destructive natural elements including lightning, tornadoes and hailstorms that can cause severe damage to buildings and can cause injuries and deaths to human.
- Agriculture. Thunderstorms can cause significant damage to agricultural crops, buildings and livestock. Heavy rains can cause erosion, wash out seedlings and create standing water in fields. Downspouts and straight-line winds can cause damage to buildings and flatten crops. The other natural elements that are produced by thunderstorms, including lightning, hailstorms and tornadoes can cause severe damage to crops, buildings and livestock.
- Roads and Highways. Heavy rains can limit visibility for drivers. Electric traffic signals can malfunction. Washouts and spot flooding can occur. Debris cleanup from roadway is needed soon after the storm.
- Railroads. Signals and electric switches can malfunction. Washouts and spot flooding can occur. Debris cleanup from tracks and right-of-way is needed soon after the storm. Damage to freight in poorly fitted cars or covered loads can cause problems, often discovered days or weeks later.
- Airway. Flight operations of aircraft, especially small planes, can be disrupted during the storm. Planes from other areas passing over the County may put down at local private airports as “port of refuge”. Small aircraft parked on ground at private airports may be damaged.
- Waterways. Poor visibility during the storm can cause safety problems to pilots. Dangerous conditions may exist for deck crews and lock crews working outside during the storm. Locking may be aborted. Improperly moored barges could break loose from fleets or terminals.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. These facilities vulnerability to thunderstorms would include damage from high winds and heavy rainfall and could pollute underground wells. Other natural elements that are produced by thunderstorms include lightning, hailstorms, and tornadoes and can cause severe damage to municipal water facilities and equipment. Services provided by these facilities would not be interrupted except in extreme cases.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. The facilities vulnerability to thunderstorms would include damage to buildings and equipment from high winds. Heavy rainfall could cause holding ponds to overflow and treatment facilities could be inundated with water that could cause system failure. Thunderstorms can also produce lightning, hailstorms and tornadoes that could severely damage the wastewater treatment facilities and equipment. Services provided by these facilities would not be interrupted except in extreme cases.
- Hazardous Material Sites. The impact of thunderstorms on hazardous material is specific to the type of material and its storage or transportation conditions. Material in a state of transportation is more vulnerable than material in storage.

Thunderstorm Risk Assessment Designation

Thunderstorm Historical Occurrence Rating: High - 9
Thunderstorm Vulnerability Rating: Negligible - 2
Thunderstorm Probability Rating: Highly Likely - 8
Thunderstorm Local Official Survey Rating: Medium/High - 6
Thunderstorm Risk Assessment Designation: **High Threat – 25 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Thunderstorm Hazard Mitigation Ideas: ● Communities may use outreach programs to promote awareness of thunderstorm dangers - for example: during Severe Weather Awareness Week emphasize issues on weather related disaster preparedness through public education ● Local and state governments can invest in public early warning systems/networks, as well as train people to serve as weather spotters ● Provide weather radios to critical areas ● Public and private buildings can be designed with structural bracing, shutters, laminated glass in window panes, and hail resistant roof shingles or flashing to minimize damage ● Bury power lines with consideration for maintenance and repair ● Promote indoor warnings at all critical facilities ● Communities my adopt building codes requiring weatherproofing such as wall and roof anchoring, reinforcement of walls, ceilings and floors, etc. ● Cleaning and clearing culverts, drains, and waterways must be kept uppermost as a maintenance practice ● An emergency plan for retrieving and securing run away barges should be developed in cooperation with the barge towing industry and water-based terminals

3.4 La Crosse County, Tornado/High Winds Risk Assessment

Tornado/High Winds Definition: A tornado is a relatively short-lived storm composed of an intense rotating column of air, extending from a thunderstorm cloud system. It is nearly always visible as a funnel, although its lower end does not necessarily touch the ground. Average winds in a tornado, although never accurately measured, are between 100 and 200 miles per hour, but some may have winds exceeding 300 miles per hour. For standardization, the following are National Weather Service definitions of a tornado and associated terms:

- *Tornado* – a violently rotating column of air that is touching the ground
- *Funnel Cloud* – a rapidly rotating column of air that does not touch the ground
- *Downburst* – A strong downdraft, initiated by a thunderstorm, which induces an outburst of straight-line winds on or near the ground. They may last anywhere from a few minutes in small-scale microbursts to periods of up to 20 minutes in large, longer macro-bursts. Wind speeds in downbursts can reach 150 mph, in the range of a tornado.

A tornado path averages four miles but may reach up to 300 miles in length. Widths average 300-400 yards, but severe tornadoes have cut swaths a mile or more in width or have formed groups to two or three funnels traveling together. On the average, tornadoes move between 25 and 45 miles per hour, but speeds over land of up to 70 mph have been reported. Tornadoes rarely last more than a couple of minutes over a spot or more than 15-20 minutes in a ten-mile area, but their short periods of existence do not limit their devastation of an area.

The destructive power of a tornado results primarily from its high wind velocities and sudden changes in pressure. Wind and pressure differentials probably account for 90 percent of tornado-caused damage. Since tornadoes are generally associated with severe storm systems, they are usually accompanied by hail, torrential rain and intense lightning. Depending on their intensity, tornadoes can uproot trees, down power lines and destroy buildings. Flying debris can cause serious injury and death.

Pre January 31, 2007-TORNADO DAMAGE SCALE			
Scale	**Wind Speeds**	**Damage**	**Frequency**
F0	40 to 72 MPH	Some damage to chimneys, TV antennas, roof shingles, trees and windows	29%
F1	73 to 112 MPH	Automobiles overturned, carports destroyed, trees uprooted	40%

F2	113 to 157 MPH	Roofs blown off houses, sheds and outbuildings demolished; mobile homes overturned	24%
F3	158 to 206 MPH	Exterior walls & roofs blown off homes. Metal buildings collapsed or are severely damaged. Forests & farmland flattened.	6%
F4	207 to 260 MPH	Few walls, if any, standing in well-built homes. Large steel and concrete missiles thrown far distances.	2%
F5	261 to 318 MPH	Homes leveled with all debris removed. Schools, motels and other larger structures have considerable damage with exterior walls and roofs gone. Top stories demolished.	Less than 1%
Post January 31, 2007 TORNADO DAMAGE SCALE			
Scale	**Wind Speeds**	**Damage**	**Frequency**
EF0	60 to 85 MPH	Light damage. Peels surface off some roofs; some damage to gutters or siding; branches broken off trees	53.50%
EF1	86 to 110 MPH	Moderate damage. Roofs severely stripped; mobile homes overturned or badly damaged; loss of exterior doors; broken windows	31.60%
EF2	111 to 135 MPH	Considerable damage. Roofs torn off well-constructed houses; foundations shifted; mobile homes destroyed; trees uprooted; cars lifted	10.70%
EEF3	136 to 165 MPH	Severe damage. Entire stories of houses destroyed; damage to large buildings; trains overturned	3.40%
EF4	166 to 200 MPH	Devastating damage. Houses leveled; and cars thrown	0.70%
EF5	> 200 MPH	Total destruction. Houses swept off foundation; automobile sized missiles thrown through the air; high rise buildings deformed	Less than 0.1%

The new scale considers quality of construction and standardizes different kinds of construction. Meteorologists and engineers deemed the wind speeds on the original scale as being too high, and engineering studies indicated that slower winds than initially estimated cause the respective degrees of damage.

Downbursts are characterized by straight-line winds. Downburst damage is often highly localized and resembles that of tornadoes. There are significant interactions between tornadoes and downbursts and a tornado's path can also be affected by downbursts. Because of this, the path of a tornado can be very unpredictable, including veering right and left or even a U-turn.

Tornado/High Winds History and Frequency:

1950's:	2 reported events by NCDC –4/26/54 ($3,000 PD, F1Magnitude), 4/19/57 (No recorded damage, F2 Magnitude)
1960's:	5 reported events by NCDC. 5/14/61 (F2 Magnitude, $25,000 PD), 5/5/65 (F3 Magnitude, 1 Injury, $2,500,000 PD), 7/10/66 (F1 Magnitude, $25,000 PD), 6/15/67 (F0 Magnitude, $3,000 PD).
1970's:	No events reported.
1980's:	2 reported events by NCDC – 6/5/80 (F2 Magnitude, $250,000 PD), 6/23/81 (F1 Magnitude, $250,000 PD).
1990's:	7 reported events (*2 tornadoes & 5 high wind*) by NCDC – 11/18/94 (High Winds, 1 Injury, $10,000 PD), 4/3/95 (Microburst, 2 Injuries), 6/28/95 (C. Onalaska, F0 Magnitude), 4/6/97 (Winds of over 70 mph in La Crosse & 4 other counties causing $45,000 in PD), 5/15/98 (3 miles West of West Salem, F0 Magnitude, 1 Injury, $40,000 PD), 11/10/98, (Winds of up to 93 mph recorded, affected La Crosse and 12 other counties, $1.7 million PD/1injury/2deaths), 7/8/99 (High winds 2 miles East of C. La Crosse, $85,000 PD). 1 reported event reported by Wisconsin Emergency Management – 1998 High Winds and Severe Storms, $11.1million in Public-Government Property and Facilities Damage and $36.8 million in Private-Individual Property, Crop and Facilities Damage to La Crosse and 13 other counties, *Presidential Disaster Declaration*.
2000's:	7 reported events *(2 tornadoes & 5 high winds)* by NCDC – 4/7/01 (Winds of 60-70 mph in La Crosse and 9 other counties, $12,000 PD), 10/25/01 (Winds of 40-50 mph in La Crosse and 12 other counties, no damages recorded), 4/18/04 (Strong Winds, $1,000 PD), 9/13/05 (3 miles North of Holmen, F1 Magnitude, $10,000 PD), 6/7/2008 (2 miles north of Middle Ridge, F1 Magnitude, $93,000 PD and $10,000 CD), 6/11/2010, 10/26/2010 (La Crosse-$15,000 PD).

2010's:	2 reported events (both tornadoes) by NCDC-5/22/11 (City of La Crosse, F2 Magnitude - 15 Million PD, 200 damaged buildings and 9 destroyed homes; another tornado tracked from extreme eastern La Crosse County into Monroe County), 3/6/2017 (West Salem ARPT, F1 Magnitude - $290,000 PD).

PD = Property Damage and CD = Crop Damage

All counties in Wisconsin have recorded at least three tornadoes in the period for 1844-2018. The National Weather Service reported that La Crosse County experienced 17 tornadoes from 1950-2018. The National Climatic Data Center recorded 13 hurricane-force winds events (winds ≥ 75 mph) from 1970-2011 in La Crosse County. In 1998, High winds in La Crosse and 13 other counties caused so much damage that the region received a Presidential Disaster Declaration. The history above details tornadoes and high winds in the County from 1954 through 2018.

According to NCDC between 1990 and 2018 La Crosse County experienced 6 tornadoes. These 6 tornadoes caused $15,433,000 in property damage, with reported damages ranging from $0 to $15,000,000. Using this historical data La Crosse County can expect to experience a tornado once every 4.6 years, which will cause approximately $2.6 million in property damage.

Tornado/High Winds Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Hazard Risk Assignment assigns Tornado/High Winds a risk factor of 25 indicating this natural hazard is a high risk to the county. Critical facility's vulnerability to tornadoes and high winds could adversely affect 25 percent of the county's population or property in a single event, see Table 3-2. While tornadoes occur infrequently in the County, 15 occurred in the years 1950-2018. Tornadoes and High winds can cause critical facilities to sustain substantial damage or could be destroyed, causing injury and even death. High winds and storms occur more frequently than tornadoes in the county. In 1998, three events were reported in the county. In the events, La Crosse County and thirteen other county critical facilities sustained $11.1 million in damages to public and government property and the area received a Presidential Disaster Declaration. The services provided by these facilities would not be interrupted except in extreme cases. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. For businesses and industries tornadoes and high winds pose a high hazard risk in the county. Buildings could sustain substantial damage or be destroyed causing injuries and even death. High winds occur more frequently and the extent of the damage to buildings is determined by wind speed. The damages could range from damage to chimney, roof shingles and broken windows to exterior wall and roofs blown off buildings or the buildings could collapse. Businesses that are particularly vulnerable to tornadoes and high winds are car and truck dealerships.
- Agriculture. Tornadoes and high winds pose a high hazard threat to agricultural buildings, crops and livestock. Tornadoes and high winds can cause significant damage to buildings and can cause injuries and deaths. These events can flatten crops and forests.
- Roads and Highways. Trailers, especially high profile, empty, or lightly loaded trailers, are susceptible to being blown over, or otherwise adversely impacted, by high winds. As wind speed increases, even sub-tornado speeds can adversely impact vehicle handling, especially on bridges or open areas with long wind sweeps. Gusty winds are particularly dangerous as they occur sporadically and unexpectedly and can cause unpredicted handling problems. High winds can blow fine soil/sand and other debris across the road and cause visibility problems, or direct damage to vehicles being struck by large blowing debris. Debris blown by high winds, sometimes rather large pieces of wood, tree limbs, or trash barrels, are blown onto highways and can cause safety problems even after the winds have subsided. Vehicles traveling along highways located on ridge tops, and highways oriented in a north-south direction are more subject to high wind damage than are highways in valleys or running parallel to the predominant wind direction.

- Railroads. High profile and/or lightly loaded cars, especially the "high cube" boxcars typically used to carry auto parts, can be blown over in high winds. Parked individual rail cars that are not properly chocked or brake set can be set in motion by high winds striking the car at a critical angle. Heavy debris striking trains during a high wind episode can cause direct damage to the locomotive or cars. Wind deposited debris on the tracks can cause safety problems after the winds have subsided.
- Airway. Light weight general aviation aircraft are the most prone to wind damage while parked on the ground.
- Waterways. High winds can have the same impact to craft on the Mississippi River as on lakes and oceans, with the wave action across long reaches of water creating potential for separating the barges and towboats. Waterway operations are controlled by the U.S. Coast Guard. Dangerous conditions may exist for deck crews and lock crews working outside during the storm. Locking may be aborted. Improperly moored barges could break loose from fleets or terminals.
- Municipal Water. In the county there are 44 municipal wells and water systems, see Table 3-11. These facilities and equipment could be significantly damaged or destroyed as a result of tornadoes and high winds. The services provided by these facilities would not be interrupted except in extreme cases.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities operating in the county, see Table 3-12. These facilities and equipment could be significantly damaged or destroyed as a result of tornadoes and high winds. The services provided by these facilities would not be interrupted except in extreme cases.
- Hazardous Material Sites. Hazardous material in transit is exposed to the same dangers as the mode of transport. Hazardous material in storage is more vulnerable than other material, and storage buildings should be storm reinforced.

Tornado/High Winds Risk Assessment Designation

Tornado/High Winds Historical Occurrence Rating: High - 7
Tornado/High Winds Vulnerability Rating: Critical - 5
Tornado/High Winds Probability Rating: Highly Likely - 6
Tornado/High Winds Local Official Survey Rating: High - 7
Tornado/High Winds Risk Assessment Designation: **High Threat – 25 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Tornado/High Winds Hazard Mitigation Ideas: ● Local and state governments can invest in public early warning systems/networks, as well as train people to serve as weather spotters ● Provide weather radios to critical areas ● Encourage development of storm shelters in each community readily accessible to the public● Strengthen public and private structures by using engineering measures and construction techniques that may include structural bracing, straps and clips, anchor bolts, laminated or impact-resistant glass, reinforced pedestrian and garage doors, window shutters, waterproof adhesive sealing strips, or interlocking roof shingles ● Construct and use concrete safe rooms in homes and shelter areas of mobile home parks, fairgrounds, shopping malls, or other vulnerable public areas ● Anchor manufactured homes and exterior attachments such as carports and porches ● Communities my adopt building codes requiring weatherproofing such as wall and roof anchoring, reinforcement of walls, ceilings and floors, etc. ● Secure loose yard items like yard and patio furniture ● Protect temporary debris disposal sites by fencing and/or locating away from populated areas ● Require use of special roofing shingles designed to interlock and resist uplift forces ● Bury power lines ● Designed failure mode to power line design ● Provide backup power resources that can enable critical facilities to continue basic services and can be used by businesses to ensure security and protect refrigerated goods ● Prune trees near power lines ● Promote public education during Severe Weather Awareness Week ● Promote preparation of a home tornado plan and assembling a disaster supply kit ● Highway agencies need to begin immediate patrols after high winds have swept through an area to clean dangerous debris off the road and shoulder, and insure road signs and traffic signal are visible and functioning ● Railroad company maintenance-of-way forces should conduct patrols as soon as possible after a heavy wind event to remove debris on the tracks ● An emergency plan for retrieving and

securing run away barges should be developed in cooperation with the barge towing industry and water-based terminals

3.5 La Crosse County, Riverine/Flash Flooding/Storm Water Flooding Risk Assessment

Riverine/Flash Flooding Definition: Flooding occurs when a river, stream, lake or other body of water overflows its banks onto normally dry land or there is an excessive pooling of surface water. These events can be slow to develop or happen very quickly. Flash floods are usually the result of excessive precipitation or rapid snowmelt and can occur suddenly with awesome power. Increased demand for housing along Wisconsin's waterfronts increases flooding vulnerability.

Flood related hazards in Wisconsin arise from a complex set of hydrologic and hydraulic interactions, including excessive precipitation; rapid snowmelt, ice or debris jams in waterway channels and dam or levee failures. These result in river flooding, stream flooding, coastal flooding and erosion, bank slumping, inland lake flooding, flash flooding, flooding from levee and dam failure and storm water runoff and ponding.

The effects of flooding can be devastating and cause extensive property damage. Although the probability of serious injury and loss of life is usually low, flooding increases the likelihood of long-term health hazards from water-borne diseases, mold, mildew, insect infestation and contaminated drinking water. Long-term damage to the environment may also result from flooding of sites containing hazardous materials or waste.

Major floods in Wisconsin tend to occur either in the spring when melting snow adds to runoff from rain or in summer and early fall after intense rainfalls. Flooding which occurs in the spring due to snowmelt and/or prolonged periods of heavy rain is characterized by a slow build-up of flow and velocity in rivers and streams over a period of days. This build-up continues until the river or stream overflows its banks, for as long as a week or two. The water then slowly recedes inch by inch to its original level. The expected occurrence and location of this type of flooding is fairly predictable and normally there is enough time for the orderly evacuation of people and property.

Flash flooding, which usually results from surface runoff after intense rains or the failure of water control structures, also poses a threat to all areas of Wisconsin. This is an extremely dangerous form of flooding because it is not very predictable. It can occur very quickly, precluding evacuation to higher ground to prevent loss of life. Small and normally calm rivers and streams will rise very rapidly when surrounding soil and terrain are unable to accommodate intense precipitation. Raging torrents of water can rip through waterways, surging well beyond normal banks and sweeping away everything in their path. Houses, structures, bridges, and boulders can be tossed and rolled by a flash flood. The strength of the water current, carrying debris and surging through an area, can cause serious injuries and death. It can also interrupt power, disable fuel sources, make roads impassable, hamper response efforts and strand people in their homes awaiting rescue.

Riverine/Flash Flooding/Storm Water Flooding History and Frequency:

1960's:	2 events: (1) 1965 - Mississippi River Flood of Record, 638.37 MSL, Lock & Dam 8 Tailwater Gage, Genoa, WI- *Presidential Disaster Declaration*. (2) 1969 – Mississippi River Flood, 635.24 MSL, Lock & Dam 8 Tailwater Gage, Genoa, WI
1970's:	No reported events by the National Data Climatic Center, 3 reported events by Wisconsin Emergency Management: (1) 1971 - Mississippi River Flood. (2) 1975 – Mississippi River Flood, $633,500-Public Gov't Property and Facilities Damage and $1.8 million Private-Individual Property, Crop and Facilities Damage to La Crosse and 7 other counties. (3) 1978 – Flooding and Tornadoes, $11.7 million- Public Gov't Property and Facilities Damage and $40 million Private-Individual Property, Crop and Facilities Damage - to La Crosse and fifteen other counties, *Presidential Disaster Declaration*.
1980's	No recorded events by the National Climatic Data Center, 1 reported event by Wisconsin Emergency Management: 1980 – High Winds/Heavy Rains/Tornadoes, $3.5 million-Public Gov't Property and Facilities Damage and $6.9 million Private-Individual Property, Crop and Facilities Damage to La Crosse and 10 other counties.

1990's:	4 reported events by NCDC: 4/3/97 (Mississippi River Flood, 3rd highest on record, $1 million PD – to La Crosse and five other counties); 8/23/97 (Flash Flood, $50,000 PD); 6/27/98 (Flash Flood Countywide, $20,000 PD); 8/9/98 (C. Onalaska); 1 reported event by Wisconsin Emergency Management: (1) 1993 –Flooding, Storms, Tornadoes, Heavy Rain/Mississippi River Flood, $47 million- Public Gov't Property and Facilities Damage and $700 million Private-Individual Property, Crop and Facilities Damage - to La Crosse and 46 other counties, *Presidential Disaster Declaration*
2000's:	16 reported events by NCDC – 5/17/00 (Countywide Urban/small stream flood, $15,000 PD, $10,000 CD); 4/10/01 (Mississippi River Flood, $6.5 million PD – to La Crosse and five other counties; 5/1/01(Mississippi River Flooding, $7.5 million PD to La Crosse and five other counties); 9/13/05 (Countywide flash flood, $4,000 PD, $3,000 CD); 8/18/2007, $11.9 million PD & $150,000 CD; 8/19/2007 (Flash flooding south end of county and City of La Crosse, $1.7 million PD & $120,000 CD); 8/19/2007 (North of City of Onalaska Hwy 53, $5,000 PD); 6/7/2008 (La Crosse County, $400,000 PD & $300,000 CD); 7/7/2008 (Cities of Onalaska and La Crosse, $3,000 PD); 6/25/2010 (City of La Crosse); 8/8/2010 (City of La Crosse, $90,000 PD); 8/13/2010 (La Crosse); 9/15/2010 (New Amsterdam); 9/23/2010 (La Crosse County, $177,000 PD); 9/26/2010 (La Crosse); 10/1/2010 (La Crosse). 4 reported events by Wisconsin Emergency Management: (1) 2001-Flooding/Storms/Tornado, $47.7 million- Public Gov't Property and Facilities Damage and $56.2 million Private-Individual Property, Crop and Facilities Damage - to La Crosse and 31 other counties, *Presidential Disaster Declaration*. (2) 2004 –Flooding/Severe Storms/Tornado, $9.9 million- Public Gov't Property and Facilities Damage and $77.1 million Private-Individual Property, Crop and Facilities Damage - to La Crosse and 43 other counties, *Presidential Disaster Declaration*. (3) 2007-Severe Storms/Flooding, $16 million, Individual Assistance, $21 million, Public Assistance, 14 counties in Wisconsin, August 18, 2007 to August 31, 2007, *Presidential Disaster Declaration*. (4) 2008-Severe Storms/Tornadoes/Flooding, $113 Million, Individual Assistance, $118 million, Public Assistance, 30 counties in Wisconsin, June 5, 2008 to July 25, 2008, *Presidential Disaster Declaration*.
2010's	29 reported events by NCDC - 4/7/2011 (Flooding on Mississippi at La Crosse); 6/18/2011 (Onalaska, Flood - $65,000 PD), 5/26/2012 (Calvert, Flood), 5/29/2013 (La Crosse, Flood), 6/21/2013 (West La Crosse, Flood), 9/19/2013 (La Crosse, Flood), 5/4/2014 (La Crosse, Flood), 5/16/2014 (La Crosse, Flood), 6/1/2014 (Herrington, Flood - $1,000 PD), 6/23/2014 (La Crosse, Flood), 6/28/2014 (La Crosse, Flood - $40,000 PD), 7/1/2014 (La Crosse, Flood), 6/15/2015 (Calvert, Flood and Bangor, Flash Flood - $20,000 PD), 6/14/2016 (La Crosse, Flood), 8/4/2016 (Calvert, Flood), 8/19/2016 (La Crosse, Flood), 9/21/2016 (Rockland, Flash Flood – $913,000 PD), 9/25/2016 (La Crosse, Flood), 5/23/2017 (La Crosse, Flood), 7/19/2017 (La Crosse, Flood), 7/20/2017 (Medary, Flood, Stevenstown, Flash Flood and Flood – $4.9 Million PD, $3.3 Million CD), 1/22/2018 (Medary, Flood), 1/25/2018 (Medary, Flood), 5/1/2018 (La Crosse, Flood), 6/242018 (La Crosse, Flood), 7/4/2018 (West La Crosse, Flood), 8/27/2018 (La Crosse, Flash Flood - $375,000 PD, $2,000 CD and Calvert, Flash Flood - $650,000 PD, $35,000 CD), 8/28/2018 (Medary, Flood), 9/5/2018 (Medary, Flood).

PD = Property Damage and CD = Crop Damage

The Mississippi River, the largest river in the state, borders La Crosse County making low-lying areas in the county prone to flooding. In addition, the Black River and La Crosse Rivers as well as other small rivers and streams in the La Crosse County flood periodically. The history above details flooding events in the county from 1960 to 2018. The County has received eight Presidential Disaster Declarations since 1973 due to flooding. La Crosse County received 45 events from 2000 to 2018 with only 6 reported events between 1960 to 1990. This could indicate the number of events per year is increasing and will continue to increase over time. From 2000 to 2018 there was an average of 2.5 flash flood events per year. Due to the County's location along the Mississippi River and the numerous other streams and rivers within the County Flooding is considered a high risk within the county.

Flood Warning and Evacuation Plans – Mississippi River: Flood events on the Mississippi River are generally predictable and with rare exception even the crest height can be accurately forecast several days to a week or more before the event. There is no history of flash flooding on this part of the Mississippi River. There is usually ample time to prepare for a flood event, and to minimize flood damage by moving property out of lower elevations. This predictability makes the development of a flood warning and evacuation plan a practical concept.

Flood Warning and Evacuation Plans – Other Rivers: The North American Hydro Company operates a small hydro-electric power facility at Lake Neshonoc, West Salem (dam pool on the La Crosse River). Emergency plans have been developed for the largely uninhabited areas downstream from this facility. The Black River from Lake Onalaska to just north of the confluence with the La Crosse River is, for all intents and purposes, a parallel river with a portion of the Mississippi River. (The Mississippi River and Black River meet at Lake Onalaska and divide again just north of the La Crosse Airport at the northern end of French Island.) This section of the Black River serves as the east shoreline of French Island. The section of the Black River upstream from Lake Onalaska is subject to seasonal flooding but mostly meanders through un-developed and uninhabited areas. There are no specific flood warning or evacuation plans for the Black River.

Floodplain Development and Regulation

- National Flood Insurance Program: The County along with the Villages of Bangor, Holmen, Rockland and the Cities of La Crosse and Onalaska all participate in the NFIP. The Village of West Salem which does not have any structures located within a floodplain and does not participate at this time.

- Floodplain Management Programs: Enforcement and day-to-day administration of the Floodplain Zoning Ordinances is conducted by the County Zoning Administrator for the County (unincorporated areas) and the individual zoning administrators for the Villages of Bangor, Holmen, Rockland and the Cities of La Crosse and Onalaska. The Zoning Administrator reviews, and issues floodway or flood fringe land use permits based on the permitted uses and prohibited uses outlined in the Zoning Ordinance. Standards for structures and buildings being built are also outlined in the Floodplain Ordinance. Reviewing plans of structures and buildings and then inspecting them is another floodplain management responsibility. Reporting to the DNR on decisions on variances, appeals, amendments, and violations pertaining to floodplain zoning and reporting violations to the appropriate law enforcement agency for prosecution are also an integral part of the Zoning Administrator's responsibilities. The Zoning Administrators also frequently advise applicants of the provisions of the Floodplain Zoning Ordinance and assist them in properly preparing permit applications or proceeding with an appeals or amendment request.

  Regulating Development. The development that occurs within the unincorporated areas of the County is subject to two ordinances. These are the County Shoreland-Wetland Ordinance and the County Floodplain Zoning Ordinance. The purpose and how the County addresses development with these ordinances is discussed below. The Villages of Bangor, Holmen, Rockland and the Cities of La Crosse and Onalaska have

  County Floodplain Zoning Ordinance. The State of Wisconsin has delegated responsibility to counties to administer and enforce floodplain zoning in unincorporated areas. This regulatory activity is to be conducted in accordance with Chapter NR 116 of Wisconsin Administrative Code and the standards of the National Flood Insurance Program.

  Floodplains are land areas, which have been or may be covered by floodwater during the "regional flood". The regional flood is a flood determined to be representative of large floods known to have occurred in Wisconsin or which may be expected to occur on a lake, river or stream. The regional flood is based upon a statistical analysis of lake level or stream flow records available for the watershed or an analysis of rainfall and runoff characteristics in the watershed or both. In any given year, there is a 1% chance that the regional flood may occur or be exceeded. This regional flood is often referred to as the 100-year flood.

  The floodplain is made up of the floodway and flood fringe areas. A floodway is the channel of a river or stream and those portions of the floodplain adjoining the channel required to carry the regional flood discharge. A flood fringe is that portion of the floodplain outside of the floodway, which is covered by floodwater during the regional flood. The term flood fringe is generally associated with standing water rather than flowing water.

Prohibiting new residential construction in the floodway, regulating improvements to existing residential structures in the floodway, requiring dry land access to new development in the flood fringe and requiring a floodplain zoning or shoreland-wetland permit application for all floodplain or shoreland-wetland development are common examples on how the County addresses development and redevelopment in its floodplains and shoreland-wetland areas.

County Shoreland-Wetland Ordinance. The State of Wisconsin has delegated responsibility to counties to protect shoreland-wetlands in unincorporated areas. Shoreland wetlands are defined as wetlands of five acres or larger in size, identified on Wisconsin Wetland Inventory Map, and in the Shoreland Zone. The Shoreland Zone is defined as the area located 1,000 feet of the ordinary high-water mark of a navigable lake, pond or flowage or within 300 feet of the ordinary high-water mark of a navigable stream or to the landward side of the floodplain whichever distance is greater. These regulations are unique in that they regulate additional uses detrimental to shoreland-wetland areas and preserve the shore cover and natural beauty by restricting the removal of natural shoreland cover and controlling shoreland-wetland excavation, filling and other earth moving activity.

City and Village Floodplain Management Programs: The State of Wisconsin has delegated responsibility to cities and villages to administer and enforce floodplain zoning in incorporated areas. This regulatory activity is to be conducted in accordance with Chapter NR 116 of Wisconsin Administrative Code and the standards of the National Flood Insurance Program.

National Flood Program Community Status

Community	In Good Standing	Initial FHBM Identified	Initial FIRM Identified	Current Effective Date
V. Bangor	Yes	01/16/70	01/02/81	01/06/12
V. Holmen	Yes	05/17/74	05/17/74	01/06/12
V. Rockland	Yes	07/11/75	04/02/08	01/06/12
V. West Salem	Yes	04/03/81	12/15/82	01/06/12
C. La Crosse	Yes	01/15/71	01/15/71	01/06/12
C. Onalaska	Yes	12/28/73	09/16/81	01/06/12
La Crosse County	Yes		03/15/84	01/06/12

Flood Mitigation Projects in La Crosse County

The Pammel Creek flood control project was built by the US Army Corps of Engineers and a specific Emergency Operations Plan was developed in 1993. Numerous properties were removed from the Flood Plain as a result of this flood control project. This structure is inspected annually by the US Army Corps of Engineers.

Buyouts: The City of La Crosse has participated in a voluntary property buyout program and has bought out homes located along Pammel Creek where periodic flooding had occurred.

The City of La Crosse created a floodplain relief program to assist property owners in La Crosse's 1% chance annual chance Special Flood Hazard Zones. Relief grants can be applied to engineering, design, earthwork, structure relocation, foundation improvements, and other construction requirements necessary to elevate current structures above the flood protection elevation.

Flooding Vulnerability Assessment

- Floodplain Structures and Assessed Values. La Crosse County has a total of 1,411 parcels on which structures are located within the FEMA 100-year flood boundary. These 1,411 parcels have a total assessed land value

of $53,663,307; an assessed improvements value of $162,738,300; and a total assessed value of $206,381,300. The City of La Crosse has the most parcels with 1,178 followed by the Town of Onalaska with 79 parcels and the Town of Campbell with 76 parcels. These three municipalities account for 1,333 parcels or 95% of the total number of parcels and a total assessed value of $188,413,300 or 91% of the County's total. Table 3-3 shows the number of parcels, Total 2019 Assessed Land Value, Total 2019 Assessed Improvement Value, Total 2019 Assessed Value by municipality for the parcels located within FEMA's 100-year flood boundary. Map 3-6 shows the location of these properties throughout the floodplain.

- Repetitive Loss Structures. Repetitive Loss Structures are defined as those properties that have had two or more flood insurance claims of at least $1,000 each. As of 2/4/20 there were 21 properties in La Crosse County which met the requirement. Six of the properties are in the Town of Campbell, three are in the Town of Onalaska, three are in the Town of Shelby, and nine are in the City of Onalaska.

- Flood Risk Assessment. Determining potential damage to residential and commercial structures is a difficult undertaking without intense survey work. Some of the factors which make it difficult are: not all of the first floor elevations of the structures are the same; even structures adjacent to each other often have different first floor elevations; some areas will receive damage due to wave action or flowing water; some may appear to be flooded and heavily damaged from the outside but in fact have received little damage due to flood proofing techniques; some cannot be observed due to floodwaters inhibiting access; damages are often not reported; and damages that are reported are based on each property owners individual opinion of damage.

  Despite these factors an attempt has been made to ascertain the approximate damages a 100-year flood would inflict on residences and businesses in the County. To assist in this damage assessment process the Federal Insurance Administration has prepared a table, which lists the percentage of damage to a structure based upon the amount of water in the first floor. This table can be found in the book titled "Design Manual for Retrofitting Flood-prone Residential Structures" published by FEMA. We used this table when determining the amount of damage to structures. To determine the amount of water in the first floor of structures and the number of structures, which would have water in the first floor, we used Flood Insurance Rate Maps and local knowledge of the areas. To make flood damage estimates more accurate we divided the County into 10 different areas; these are: 1) Black River and Fleming Creek; 2) Sand Lake Creek; 3) Brice Prairie; 4) City of Onalaska; 5) Town of Campbell; 6) City of La Crosse; 7) La Crosse River; 8) Town of Shelby; 9) Bostwick Creek and 10) Dutch Creek.

  Dividing the County into 10 different geographic areas enables the assignment of different real property values to different areas which is needed because each area is unique regarding topography, hydrology and development characteristics. This process compensates for the change flood prone property can have across the County in property values from one area to another. By using an average value for each area more realistic flood damage estimates can be generated than if a county wide average value for each structure were used.

  During a 100-year flood event the County would have a projected damage total to residential, agricultural and commercial structures of approximately $31,160,777. The area totals are as follows: 1) Black River and Fleming Creek - $78,873; 2) Sand Lake Creek - $437,871; 3) Brice Prairie - $353,124; 4) City of Onalaska - $217,598; 5) Town of Campbell - $1,770,064; 6) City of La Crosse - $28,075,155; 7) La Crosse River - $52,882; 8) Town of Shelby - $173,210; 9) Bostwick Creek - $35,462 and 10) Dutch Creek - $2,000. A detailed breakdown of the areas showing total number of structures affected and depth of water in the structures can be seen in Table 3-4.

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities;

and (56) schools with (111) buildings. The Hazard Risk Assignment gives Flooding a risk factor of 30 indicating this natural hazard is a high risk to the county.

- Business and Industry In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. There are 125 commercial properties in the floodplain. These businesses have a total assessed value of $52,669,200. Many of these businesses sustain flooding damage and economic loses in lesser flood events. Businesses and industries in the county that do not suffer physical damage often sustain significant income losses as a result of a flood event due to reduction is sales or production problems caused by flood induced customer loss, employee problems and input / output interruptions. Tourism related businesses, such as restaurants, motels, marinas and campgrounds, suffer a loss or revenue because of reduced customers desiring to visit the area. The media publicity generated during a flood event focus on flood related disasters and creates a negative mind-set in the public that can persist long after the floodwaters recede.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. The Natural Hazard Risk Assessment assigns flooding a high-risk factor in the county. The land adjacent to these rivers is mostly agricultural and pastures lands that are subject to flooding.
- Roads and Highways. Of all the hazards discussed so far, flooding is the hazard most likely to seriously impact the transportation infrastructure, rather than the vehicles used in transportation, or transportation operations and safety. Periodic flooding of fixed waterways, such as streams and the Mississippi, Black and La Crosse Rivers is a known factor, and the extent of flooding, or potential flooding, has been delineated on maps. Several roadways in La Crosse County are subject to flooding, either by the predictable, advance notice rising of the Mississippi, Black and La Crosse Rivers, or by the shorter advance warning flash flooding often besetting smaller streams. Other streams and low areas can result in water across the roadway, or at an intersection, even without the event being noted as a major flood event by FEMA.
- Railroads. Periodic flooding of fixed waterways, such the Mississippi is a known factor, and the extent of the flooding, or potential flooding, has been delineated on maps. There are two railroad lines in La Crosse County; The Burlington Northern & Santa Fe Railway's (BNSF) mainline between Chicago and the Twin Cities and the Canadian Pacific Railroad. Stretches of the railroads are reinforced with large boulder and rock riprap as necessary during Mississippi River high water.
- Airway. There are two airports in La Crosse County. Portions of the La Crosse Municipal Airport are in a floodplain and therefore are subject to flooding. The Holland Air Park is not located in a floodplain and therefore would not be subject to flooding. Aircraft operation would not be possible during times of flooding if the La Crosse Municipal Airport runway was inundated with water.
- Waterways. The Mississippi River is the only commercially navigable waterway in La Crosse County. Each US Army Corps of Engineers Navigation Lock has a water elevation at which point the lock operations are stopped at that lock, and no further operations are conducted. All commercial tows, whether up bound or down bound, seek secure mooring in existing fleeting areas if possible. Some tows may be permitted to pass through the lock to a different pool after closure, if it can be safely done, to allow a tow access to a more secure mooring location. Improperly moored barges could break loose from fleets or terminals. Three dams impact the La Crosse County reach of the Mississippi River. The lock closure river elevation at Trempealeau Lock 6 is 651.5 feet above mean sea level. Lock and Dam 7 located at Dresbach closure elevation is 646.5 feet above mean sea level. Lock & Dam 8 located at the Village of Genoa closure elevation is 635.9.
- Municipal Water. In the county there are 44 municipal wells and water systems, see Table 3-11. These facilities are usually located outside the floodplain, which lessens their vulnerability to flooding. With the volume of water associated with floods and the runoff from the lands and sites that are not usually covered by water, filtration could be accelerated, and pollutants could migrate into the water source. Pumping stations in low areas may need to be protected.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities can be in low-lying areas especially gravity type systems making them vulnerable to flooding. Homes and businesses with basement floor drains that empty directly into the

wastewater treatment systems can overload wastewater treatment facilities if the buildings are flooded causing the discharge of untreated wastewater. Floodwaters can infiltrate into the piping of the system that could result in the system operating over its capacity. Lift stations may need to be protected.

- Hazardous Material Sites. Hazardous material in transit is subject to the same risk as other material on a given transportation mode. Hazardous material in a storage mode must be protected from floodwaters. Material stored in floodplains should be moved or flood proofed when a prediction of high water is received.

Riverine/Flooding Risk Assessment Designation

Riverine/Flooding Historical Occurrence Rating: High - 9
Riverine/Flooding Vulnerability Rating: Limited - 4
Riverine/Flooding Probability Rating: Highly Likely - 9
Riverine/Flooding Local Official Survey Rating: High - 8
Riverine/Flooding Risk Assessment Designation: **High Threat– 30 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Flooding Hazard Mitigation Ideas: ● Acquire land in flood prone areas and remove structures and enforce permanent restrictions on development ● Relocate structures to less hazardous locations ● Elevate structures – mechanically lift so that the lowest floor, including the basement, is raised above the base flood elevation – utilities and other mechanical devices should also be raised above expected flood levels ● Dry-floodproofing – keep water out by strengthening walls, sealing openings, or by using waterproof compounds or plastic sheeting on walls ● Wet-floodproofing – Use water resistant paints or other materials that can allow for easy cleanup after floodwater exposure in accessory structures or in a garage area below an elevated residential structure. In basement, wet-floodproofing may be preferable to attempting to keep water out completely. ●Adopt zoning ordinances that limit development in the floodplain ● Limit density of developments in the floodplain ● Require that floodplains be kept as open space ● Subdivision design standards can require elevation data collection during the platting phase and lots may be required to have a buildable space above the base flood elevation ● Requirements for building design standards and enforcement include the following possibilities: 1) that a residential structure be elevated; and 2) that a non-residential structure be elevated or floodproofed ● Conservation easements may be used to protect environmentally significant portions of parcels from development – they do not restrict all use of the land, rather they direct development to areas of land that are not environmentally significant ● Purchasing flood insurance does not prevent a flood from occurring, but it does mitigate a property owner's financial exposure to loss from flood damage ● By taking initiative locally, to more accurately map problem areas with information not already on FEMA maps a community can warn residents about potential risks that may not have been anticipated ● To maintain dry access, roads should be elevated above the base flood elevation. However, if a road creates a barrier it can cause water to pond. Where ponding is problematic, drainage and flow may be addressed by making changes to culvert size and placement. ● Flood warning can alleviate health and safety risk by providing citizens time to escape and possibly remove belongings that could be damaged. NOAA weather radio and EAS broadcasts can be incorporated into a community's flood warning system ● Local and state governments should have a plan/procedure in place for flood damage control by establishing volunteer teams available for sandbagging etc. and providing for temporary relocation and storage of equipment, furniture etc. ● Communities should develop a post-flood clean up- decontamination, and recovery plan/procedures ● Alternate routes can be determined and marked in advance of the actual flooding ● Movable message portable signs should be posted at locations where motorists can make detour decisions before entering into the flooded road segment ● Cleaning and clearing culverts, drains, and waterways must be kept uppermost as a maintenance practice ● After a flood it is especially important to check and maintain all drainage ways ● Highway agencies need to begin immediate patrols after floods have swept through an area to clean dangerous debris off the road and shoulder, and insure road signs and traffic signal are visible and functioning ● An emergency plan for retrieving and securing run away barges should be developed in cooperation with the barge towing industry and water-based terminals ● Have public relations strategy in place to counteract negative media reports after a flood to maintain community's tourism base.

3.6 La Crosse County, Dam Failure Flooding Risk Assessment

Dam Failure Flooding Definition: A dam failure involves the uncontrolled release of stored water due to the breaching of a water control structure, resulting in rapid downstream flooding. A dam can fail because of excessive rainfall or melted snow, poor construction or maintenance, flood damage, earthquake activity, weakening caused by burrowing animals or vegetation, surface erosion, vandalism or a combination of these factors. Dam failures can result in the loss of life and significant property damage in an extensive area downstream of the dam.

Dams serve many purposes, including agricultural uses, providing recreation areas, electrical power generation, erosion control, water level control and flood control. The federal government has jurisdiction over dams that produce hydro-electricity-approximately 5% of the dams in Wisconsin. Private individuals own approximately 50% of the dams in Wisconsin, the State owns 19%, municipalities such as townships or county governments own 16% and 15% are owned by various other groups. The Wisconsin Department of Natural Resources regulates all dams on waterways to some degree. However, many dams overall in Wisconsin are small and are not stringently regulated for safety purposes.

Most of the dams that provide a flood control benefit are large hydroelectric dams on major rivers where flood control is a secondary benefit, or they are PL 566 dams built through the Watershed Protection and Flood Prevention Act of 1954. The PL 566 dams hold little or no water in their reservoirs under normal conditions. Since these dams only hold significant amounts of waters during floods, they present a special hazard as everyday water related problems such as seepage cannot be readily seen and corrected. When floodwater does arrive, the dam is used to its maximum capacity. The North American Hydro Dam at Lake Neshonoc (West Salem) is the only commercial hydroelectric facility in La Crosse County. Two PL-566 flood protection structures were built over 50 years ago along the Coon Creek watershed in the southeast corner of La Crosse County.

Coon Creek Structure #33 is a high hazard potential dam located in La Crosse County. A list of potential inundated areas related to a potential dam failure can be found on page 3-76. An Emergency Action Plan (EAP) is in place for this structure under the operation of La Crosse County Department of Land Conservation.

For emergency planning purposes, dam failures are categorized as either *rainy day* or *sunny day failures*. *Rainy day failures* involve periods of excessive precipitation leading to an unusually high runoff. This high runoff increases the reservoir of the dam and if not controlled, the overtopping of the dam or excessive water present can lead to dam failure. Normal storm events can also lead to rainy day failures if water outlets are plugged with debris or otherwise made inoperable. *Sunny day failures* occur due to poor dam maintenance, damage/obstruction of outlet systems or vandalism. This type is the worst case of failure and can be catastrophic because the breach is unexpected and there may not be enough time to properly warn downstream residents.

Dam Failure Flooding History and Frequency: There are no reported incidences of dam failure.

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns Dam Failure Flooding a risk factor of 9 indicating this natural hazard is a low risk to the county. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. The Natural Hazard Risk Assessment assigns dam failure flooding a low risk factor in the county. No businesses have been identified as lying in the hydraulic shadow of a dam.

- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. The Natural Hazard Risk Assessment assigns dam failure flooding a low risk factor in the county. The land below the dams is mostly agricultural and pastureland that would be subject to flooding in the rare occurrence a dam fails.
- Roads and Highways. Dam failure differs from traditional flooding in that flooding, even on a rapidly rising stream such as Pammel Creek happens both with a certain regularity in terms of not being an "if", but a "when", and also with a certain advance warning, perhaps weeks for the Mississippi but none-the-less, there is a warning period to take action to close roads, move equipment, or other take other mitigation. A dam break on the other hand could leave little time, even in terms of minutes, to take any mitigation action. Hydraulic shadows of dams in La Crosse County are not known.
- Railroads There are two railroad lines in La Crosse County. The Burlington Northern & Santa Fe Railway's (BNSF) lies along the Mississippi River. And the Canadian Pacific (CP) runs East-West within the La Crosse River valley. The risk factor from dam failure to these rail lines is low.
- Airway. La Crosse Municipal and Holland Air Park are the two public airports located La Crosse County. Neither of these lies in the hydraulic shadow of a dam.
- Waterways. The hazard to commercial navigation on the Mississippi River from dam failures on tributaries is minute. In most cases the initial flush of water from a partial or complete failure of a dam on a tributary would not even reach the Mississippi in a noticeable form. Commercial navigation would be severely affected and possibly halted should one of the US Army Corps of Engineers Lock and Dams fail.
- Municipal Water. In the county there are 44 municipal wells and water systems, see Table 3-11. These facilities are usually located at higher elevations which, reduces their vulnerability to flooding or damage if a dam would fail. Hydraulic shadows for all dams in La Crosse County are not known.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities can be in low-lying areas especially gravity type systems making them vulnerable to flooding in event that a dam fails. Floodwaters could infiltrate into the piping of the system that could result in the system operating over its capacity. Hydraulic shadows of all dams in La Crosse County are not known.
- Hazardous Material Sites. While all hydraulic shadows for dams in the County have not been determined, no major hazardous waste disposal or storage sites are in the hydraulic shadows of dams. Most rural dwellings have fuel oil, bottled gas, gasoline, and other containers of various sizes mounted outdoors or in storage buildings. These containers need to be made secure from winds and flooding.

Dam Failure Flooding Risk Assessment Designation

Dam Failure Flooding Historical Occurrence Rating: Low - 1
Dam Failure Flooding Vulnerability Rating: Negligible - 2
Dam Failure Flooding Probability Rating: Unlikely - 3
Dam Failure Flooding Local Official Survey Rating: Low -3
Dam Failure Flooding Risk Assessment Designation: **Low Threat – 9 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Dam Failure Flooding Hazard Mitigation Ideas: ● Have an inspection, maintenance and enforcement program in place to ensure the continued structural integrity of dams ● Remove unnecessary or old and structurally unsound dams ● Planning for dam breaks can include constructing emergency access roads as well as automating pump and flood gate operation ● Regulate development in a dam's hydraulic shadow, where flooding would occur if there were a severe dam failure ● Develop and coordinate dam failure emergency action plans

3.7 La Crosse County, Forest/Wildland Fire Risk Assessment

Forest/Wildland Fires Definition: A forest fire is an uncontrolled fire occurring in a forest or in woodlands outside the limits of incorporated villages or cities. A wildfire is any instance of uncontrolled burning in brush, marshes, grasslands or field lands. The causes of these fires include lightning, human carelessness and arson.

Forest and wildfires can occur at any time of the day and during any month of the year, but the peak fire season in Wisconsin is normally from March through November. The season length and peak months may vary appreciably from year to year. Land use, vegetation, amount of combustible materials and weather conditions such as wind, low humidity and lack of precipitation are the chief factors determining the number of fires and acreage burned. Generally, fires are more likely when vegetation is dry from a winter with little snow and/or a spring and summer with sparse rainfall. In La Crosse County the Towns are susceptible to forest fires but due to large amount of agriculture land there are no large contiguous tracks of forest which limits the possibility of a large forest fire.

Forest fires and wildfires can cause significant injury, death and damage to property. 46 percent of the state, 16 million acres, is covered with forests. The potential for property damage from fire increases each year as more recreational properties are developed on wooded land and increased numbers of people use these areas. Fires can extensively impact the economy of an affected area, especially the logging, recreation and tourism industries. Major direct costs associated with forest fires or wildfires are the salvage and removal of downed timber and debris and the restoration of the burned area. If burned-out woodlands and grasslands are not replanted quickly to prevent widespread soil erosion, then landslides, mudflows and floods could result, compounding the damage.

Forest/Wildland Fires History and Frequency:

1990's:	1 event reported by NCDC - Wildfires Statewide
2000's:	3 events reported by NCDC - 4/5/2000, (Burr Oak, nearly 800 acres burned, $20,000 PD); 4/10/2009 (Town of Shelby grass fire, 10 acres burned, and several vehicles destroyed, $60,000 PD; 4/19/2010 (La Crosse and Vernon County line, 10 acres burned, $2,000 PD.
2010's	No reported events by NCDC

According to the Wisconsin Department of Natural Resources using information from the last 33 years, approximately 1,700 fires burn 6,000 acres each year in the State of Wisconsin. These acres are predominately forested but include other vegetation cover such as agricultural fields, shrubland, wetland, etc. The 1976 drought created the most severe fire danger condition in Wisconsin forests and grasslands since the 1930's. During 1976 a total of 4,144 fires occurred, the greatest number in anyone-year since 1971, when detailed record keeping began. The fire season of 1988 is also remembered as one of the driest on record. A total of 3,242 fires occurred that year, but just 9,740 acres burned, an extraordinarily low number considering the severity of the threat. Department of Natural Resource records show that one major forest fires *(fires burning over 500 acres)* have been reported for La Crosse County from 1976 through 2011. This fire occurred at Burr Oak on 4/5/00 and burned approximately 800 acres and caused $20,000 in property damage, homes were evacuated but none of the structures were damaged as fire fighters contained the blaze. In addition, there were 2 other fires each 10 acres in size which caused property damage in the County. Using this historical data, La Crosse County can expect a fire to occur once every 5.5 years.

Forest/Wildland Fires Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns Forest/Wildland Fires a risk factor of 7 indicating this natural hazard is a low risk to the county. Critical facility's vulnerability to Forest/Wildland Fires is very negligible. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. For many urban businesses and industries forest/wildland fires pose a low risk. Businesses and industries located in rural areas or those located adjacent to forests and grasslands may be at a more significant risk. Examples of businesses that would be more vulnerable to these natural disasters include campgrounds and other recreation facilities.
- Agriculture. The overall hazard risk to agriculture is low. Agricultural buildings, especially out buildings that may be adjacent to forests or grasslands have an increased vulnerability to forest/wildland fires. Crops that

have sustained long periods of drought or crops at harvest time could be more susceptible to damage from fires. Agricultural Forests are susceptible to forest/wildland fires. In addition, this natural hazard could also endanger livestock.

- Roads and Highways. Smoke from forest fires can adversely affect visibility for motorists, but this is an isolated occurrence. The movement of heavy and specialized fire-fighting equipment on public roadways to fire scenes can cause temporary disruption or inconvenience to the motoring public. Following a major forest or wildland fire, enough vegetation may have been destroyed to warrant consideration of temporary emergence soil erosion control methods. This would especially apply to steep slopes, such as along STH 35.
- Railroads. Smoke from forest fires can adversely affect visibility for train operation, but this is an isolated occurrence and can be mitigated by notification of the railroad dispatcher. A decision to close the railroad temporarily can be made by railroad management. Following a major forest or wildland fire, enough vegetation may have been destroyed to warrant consideration of temporary emergence soil erosion control methods.
- Airway. Although fires in the hardwood forests of La Crosse County rarely reach the spectacular proportions of fires in the western state mountains, or even in the coniferous forests of northern Wisconsin, aircraft are sometimes used for observation, or water drops. During major fire events the La Crosse Municipal airport or Holland Air Park could become major hubs of air and ground activity. Highway traffic control by local officers in the vicinity of the airports might be needed.
- Waterways. Although there are some historical accounts of navigation by steamboat on the Mississippi River during wildfires on adjacent bluffs, these accounts relate little in the way of direct threat to boats on the river. As with land and air transportation, there could be isolated incidents of smoke drift creating a visibility hazard to river boat pilots, but modern tow boats equipped with radar, are less apt to be impacted by this than are motorists on a highway.
- Municipal Water. In the county there are 44 municipal wells and waters systems in operation, see Table 3-11. These facilities vulnerability to forest/wildland fires would be negligible except if these facilities are located adjacent to forests. The services provided by these facilities would not be interrupted except in extreme cases.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities vulnerability to forest/wildland fires would be negligible except if these facilities were located adjacent to forests. The services provided by these facilities would not be interrupted except in extreme cases.
- Hazardous Material Sites. Hazardous material storage areas in the path of forest or wildland fire would have to either receive concentrated protection, at the expense of resources that could otherwise be devoted to the main task of fire suppression, or the material would have to be moved and transported to a pre-designated relocation site if there were sufficient advance warning and accurate prediction of the fire's path. This latter option is not very likely to present itself.

Forest/Wildland Fires Risk Assessment Designation

Forest/Wildland Fires Historical Occurrence Rating: Low - 1
Forest/Wildland Fires Vulnerability Rating: Negligible - 1
Forest/Wildland Fires Probability Rating: Possible - 3
Forest/Wildland Fires Local Official Survey Rating: Medium - 2
Forest/Wildland Fires Risk Assessment Designation: **Low Threat – 7 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Forest/Wildland Fires Hazard Mitigation Ideas: ● Outreach efforts can promote such items as non-combustible roof covering, fire safe construction, and the important of cleaning brush away from buildings ● Promote public education on smoking hazards and the risks of recreational fires ● Zoning can be used to cluster development into defensible areas and keep development away from fire hazards such as steep slopes, where fires are difficult to contain ● Damage potential can be reduced by ensuring that structures are surrounded by defensible space or buffer zones ● Local power companies can help prevent or alleviate wildfires by property maintenance and

separation of power lines, as well as efficient response to fallen power lines ● Maintenance of property in or near wildfire prone areas (fuel management techniques, pruning/clearing dead vegetation, selective logging, planting fire-resistant vegetation, creating fire breaks) ● Local governments can require burn permits and restrict campfires and outdoor burning ● Establish or continue to maintain cooperative fire agreements with the Wisconsin Department of Natural Resources ● Smoke from forest fires can adversely affect visibility for motorists, but can be mitigated by temporary signage or even road closures in a temporary basis ● Following a major forest or wildland fire, sufficient vegetation may have been destroyed so as to warrant consideration of temporary emergence soil erosion control methods

3.8 La Crosse County, Heavy Snowstorm Risk Assessment

Heavy Snowstorm Definition: Winter storms can vary in size and strength and include heavy snowstorms. A heavy snowfall is the accumulation of six or more inches of snow in a 12-hour period or eight or more inches in a 24-hour period.

Heavy Snowstorm History and Frequency:

1990's:	13 reported events by NCDC – 1/16/94 (up to 9"), 1/26/94 (6"-12"), 2/22/94 (6"-16"), 2/25/94 (6"-10"), 3/6/95 (7"-10"), 4/9/95 (8"-12"), 11/26/95 (6"-14"), 1/18/96 (6"-10" with blowing and drifting causing drifts of 2'-4'), 11/20/96 (4"-6", $100,000 PD), 2/4/97 (6"-10"), 3/13/97 (10"-20"), 1/1/99 (8"-13"), 1/24/99(6"-8", 1 death, 20 injuries, $130,000 PD).
2000's:	28 reported events by NCDC –12/18/00 (4"-8"), 12/28/00 (5"-7"), 3/12/01 (6"-10"), 3/1/02 (6"-10" with 15-25 mph winds), 2/2/03 (3"-7"), 1/26/04 (6"-7"), 2/1/04 (6"-11"), 12/20/04 (6"-9"), 1/21/05 (6"-10"), 2/20/05 (6"-10"), 3/17/05 (8"-16"), 2/15/06 (5"-9"), 2/23/07 (20-25"), 2/28/07 (6"-10"), 3/1/07 (6"-11"), 4/10/07 (3"-12"), 12/1/07 (3"-8"), 12/22/07 (6"-15"), 1/21/2008 (8"-9"), 2/17/08 (10"-15"), 3/21/2008 (6"-9"), 12/8/08 (6"-11"), 12/19/08 (6"-12"), 12/20/08 (4"-7"), 2/26/09 (2"), 12/8/09 (12"-18"), 12/3/10 (6"-10"), 12/10/10 (19"-20"),
2010's	18 reported events by NCDC - 2/20/11 (6"-10"), 4/19/11 (3"-6"), 12/09/2012, 12/19/2012, 1/27/2013, 1/30/2013, 3/4/2013, 1/14/2014, 3/22/2015, 12/28/2015, 2/2/2016, 3/23/2016, 12/10/2016, 1/24/2017, 3/5/2018, 4/3/2018, 4/14/2018, 4/18/2018

Much of the snowfall in Wisconsin occurs in small amounts between six and eleven inches per occurrence. Heavy snowfalls that produce at least eight to ten inches accumulation happen on the average only three times per season. Southwestern Wisconsin receives most of its snow during mid-winter. Snowfall in Wisconsin varies between the seasonal averages of approximately 30 inches in the south-central area of the state to over 120 inches a year in the extreme northeastern counties.

The National Climatic Data Center records show 13 heavy snowstorm events in La Crosse County during the 1990's and 30 so far in the 2000's. Based on this historical data La Crosse County can expect 2 heavy snowstorms, which produces at least 6" of snow per year. Estimating potential future losses for winter storms is difficult. Typically, damages are minor and widespread. Costs such as additional snow removal time and minor auto accidents are the typical costs associated with heavy snowstorms and are not usually tracked at the county level.

Heavy Snowstorm Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns Heavy Snowstorm a risk factor of 29 indicating this natural hazard is a high risk to the county. In fact, this natural hazard received the highest risk assessment of all-natural hazards assessed for the county. Heavy snowstorms with large accumulations of snow could cause structural damage to the roofs of these buildings due to inadequate snow load capacity. In extreme cases, operations of these facilities could be limited because employees are unable

to get to work. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.

- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. Heavy snowstorms with large accumulations of snow could cause structural damages to roofs of these buildings due to inadequate snow load capacity. Businesses and industries vulnerability to heavy snowstorms could include economic loss and disruptions of inputs and outputs in extreme cases.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. Snow from snowstorms is beneficial to many crops because it provides insulation from freezing and extreme cold. Livestock can be vulnerable to heavy snowstorms and can cause injuries and death. Cropland with significant frost depth can be negatively impacted by heavy snow cover. Spring rains are needed to draw the frost out of the ground; otherwise the water from snow melt will not be absorbed by the soil and can cause severe runoff and flooding.
- Roads and Highways. Direct hazard caused by poor visibility and slippery surface. Safety concerns with snowplows. Following a heavy snowfall, visibility problems can persist with blowing snow and icing following partial melting and refreezing of the runoff water. Blowing snow is more apt to occur on north-south oriented roads such as STH 162. Following a heavy snowfall, children may be outside playing in the snow near the roadway and be oblivious to traffic. Following the snow deposition, lesser-used roads may remain blocked for hours, or even days after the storm is over. This blockage can cause motorist confusion and detours, as well as hampering access for emergency vehicles. Finding locations to store snow, especially snow removed from large expanses like urban parking lots, can be challenging.
- Railroads. Direct hazard caused by poor visibility. Following a heavy snowfall, visibility problems can persist with blowing snow.
- Airway. Plane operation from the La Crosse Municipal airport or Holland airpark would not be possible during a heavy snowstorm, because of the poor visibility and the physical blockage of the runway and taxiways. Following a heavy snowfall, visibility problems can persist with blowing snow and icing following partial melting and refreezing of the runoff water. Heavy snow squalls in the vicinity of La Crosse County could cause some light aircraft, possibly flying over the county, to decide to land at La Crosse or Holland until the storms stop.
- Waterways. The Mississippi River is typically closed from about the first week of December to the second week of March. Most heavy snowfalls occur in the winter when the Mississippi River is closed to navigation, and therefore present no challenge. Early heavy snows in early December or mid-March could catch an active tow still on the Upper River. The same conditions of poor visibility that affect road and rail travel can impact river pilots as well. Although commercial riverboats are equipped with radar, eyesight visibility is still critical to navigate through locks, and while performing barge transfers. Heavy snow makes conditions dangerous for deck personnel where a slip and fall can be fatal. Lock workers experience the same problem. There is one Corps of Engineers navigation lock, Lock and Dam 7, at Dresbach, MN. Portions of that structure, including spillways, are in La Crosse County.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. These facilities vulnerability to heavy snowstorms is negligible and would not cause interruption of services provided.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities vulnerability to heavy snowstorms is negligible and would not interrupt services provided.
- Hazardous Material Sites. Heavy snow does not have as great an impact on hazardous materials in storage as does some of the other natural hazards, but heavy snow could cause collapse of storage building roofs, as well as restricting the response of emergency crews to the scene.

Heavy Snowstorm Risk Assessment Designation

Heavy Snowstorm Historical Occurrence Rating: High - 9
Heavy Snowstorm Vulnerability Rating: Catastrophic - 7
Heavy Snowstorm Probability Rating: Highly Likely - 8
Heavy Snowstorm Local Official Survey Rating: Medium - 5
Heavy Snowstorm Risk Assessment Designation: **High Threat – 29 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Heavy Snowstorm Hazard Mitigation Ideas: ● Local and state governments can produce and distribute family and traveler emergency preparedness information relating to severe winter weather hazards ● Safety strategies for severe weather events can be included in driver education classes ● Burying or otherwise protecting electric and other utility lines can prevent utility disruption ● Local governments can impact building/site design through building code enforcement of snow-related ordinances such as snow loads, roof slope, snow removal, and storage ● Establish heating centers or shelters for vulnerable populations ● Local governments need to always plan for and maintain adequate road and debris clearing capabilities ● Use snow fences to limit blowing and drifting of snow over critical roadway segments

3.9 La Crosse County, Ice Storm Risk Assessment

Ice Storm Definition: Winter storms can vary in size and strength and include ice storms. An ice storm is an occurrence where rain falls from warmer upper layers of the atmosphere to the colder ground, freezing upon contact with the ground and exposed objects near the ground.

Freezing drizzle/freezing rain is the effect of drizzle or rain freezing upon impact on objects that have a temperature of 32 degrees Fahrenheit or below. Sleet is solid grains or pellets of ice formed by the freezing of raindrops or the refreezing of largely melted snowflakes. This ice does not cling to surfaces.

Both ice and sleet storms can occur at any time throughout the winter season from October into early April. Early and late season ice and sleet storms are generally restricted to northern Wisconsin; otherwise many of these storms occur in southern Wisconsin. In a typical winter there are 3-5 freezing rain events and a major ice storm occurs on a frequency of about once every other year. If a half inch of rain freezes on trees and utility wires, extensive damage can occur, especially if accompanied by high winds that compound the effects of the added weight of ice. There are also between three and five instances of glazing (less than ¼ inch of ice) throughout the state during a normal winter.

Ice Storm History and Frequency:

1970's:	1 event reported by Wisconsin Emergency Management – 3/76, devastating ice storm, $8.5 million-Public Gov't Property and Facilities Damage and $42 million Private-Individual Property, Crop and Facilities Damage to La Crosse and 21 other counties, *Presidential Disaster Declaration*.
1990's:	4 events reported by NCDC – 1/26/94 (heavy snow/ice storm); 12/13/95 (glaze); 2/26/96; 1/4/98 (La Crosse & 11 other counties, $67,000 PD, 14 injuries)
2000's:	7 events reported by NCDC – 2/24/01, 1/1/05, 1/3/09, 2/26/09, 3/8/09, 11/24/10, 12/29/10 - $280,000 PD
2010's	4 events reported by NCDC - 1/29/11, 2/20/11, 1/16/2017, 2/19/2018

Wisconsin Emergency Management records show that in March of 1976 a devastating ice storm hit La Crosse County along with 21 other counties, causing over $50 million in property damage warranting a Presidential Disaster Declaration. The National Climatic Data Center reported that La Crosse County experienced four ice storm events in the 1990's and nine events in 2000's. La Crosse County averages one ice storm every three years. Damages and costs typically associated with Ice Storms are downed power lines, auto accidents and additional personnel time for salting and plowing. Estimating future losses is difficult because most costs associated with Ice Storms are not tracked at the County level.

Ice Storm Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns Ice Storm a risk factor of 14 indicating this natural hazard is a high risk to the county. Ice storms can damage the roofs of these facilities by forming "ice dams" and in severe conditions the weight of the ice from these storms can cause roofs to collapse. Ice storms can damage power and communication lines and cut off service to these buildings. Services provided by these facilities would not be interrupted except in extreme cases. See Table 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. Ice storms can damage the roofs of these buildings by forming "ice dams" and in severe conditions the weight of the ice from these storms could cause roofs to collapse. Ice storms can damage power and communication lines and cut off service to buildings resulting in lost production and revenue from businesses and industries. Agricultural-related businesses and industries could suffer economic losses from crop damages, reduced milk production and loss of livestock due to ice storms.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. The hazard threat from ice storms is high in the county. The agricultural economy can sustain substantial economic losses from these storms. Ice storms can damage and collapse the roofs of buildings and can damage power and communication cutting off service. The dairy industry is vulnerable to ice storms because these operations are dependent on electric milking equipment that could result in reduced production and extreme cases milk may have to be dumped. This natural hazard can result in the loss of livestock due to exposure and increase crop damages. Christmas tree farms and fruit tree orchards can suffer damages due to ice-sheared treetops, branches pulled down and destruction of trees. The gathering of sap for maple syrup production can be halted due to ice covering tree spigots and gathering systems during sap runs. Rural areas can be the last to get electrical power restored from downed lines to farms.
- Roads and Highways. Ice is one of the more treacherous hazards to roadway travel. It is not always as plainly obvious on the surface as is snow, and in spotty icing conditions; a vehicle can come upon it unexpectedly on a curve or the bottom of a hill, even though other parts of the highway are clear. Motorists tend to expect icing on bridges. Heavy ice can cause tree limbs or utility lines to fall across the roadway.
- Railroads. The main impact ice storms have on railroad movement is their potential to disrupt wire-based communications if the wires are weighted down and break. Icing can cause obvious productivity and safety hazards to rail crews working on the ground, as in necessary to switch cars at customer sidings or in rail sorting yards.
- Airway. Icing on wings and elsewhere on the exterior of an aircraft make it impossible to fly. Light planes in flight may have to make emergency landings at La Crosse or Holland if they encounter icing in flight. Aircraft parked in the open on the ground could have their control surfaces damaged by heavy ice storms.
- Waterways. Ice storms can occur earlier and later in the winter season than do severe snowstorms, and the most typical time for ice storms is in November and March. Commercial navigation can still be in full operation at the time of an ice storm. Deck surface conditions can be very treacherous for deck hands working on barge tows and for workers at navigation locks and cargo piers.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. These facilities vulnerability to ice storms would be limited to such things as damage to the facilities roofs and loss of electrical service from downed power lines. Services provided would not be interrupted except in extreme cases.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in the county, see Table 3-12. These facilities vulnerability to ice storms would be limited to such things as damage to building's roofs

and loss of electrical service from downed power lines. Services provided would not be interrupted except in extreme cases.

- Hazardous Material Sites. Ice, like snow, is more harmful for the potential peripheral impacts than direct impact. Icy road conditions can make emergency vehicle response difficult.

Ice Storm Risk Assessment Designation
Ice Storm Historical Occurrence Rating: High - 7
Ice Storm Vulnerability Rating: Catastrophic - 7
Ice Storm Probability Rating: Likely - 6
Ice Storm Local Official Survey Rating: High - 6
Ice Storm Risk Assessment Designation: **High Threat – 26 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Ice Storm Hazard Mitigation Ideas: ● Local and state governments can produce and distribute family and traveler emergency preparedness information relating to severe winter weather hazards ● Burying or otherwise protecting electric and other utility lines can prevent utility disruption ● Local governments need to always plan for and maintain adequate road and debris clearing capabilities ● Home and building maintenance should be encouraged in order to prevent roof and wall damage from "ice dams"

3.10 La Crosse County, Blizzard Risk Assessment

Blizzard Definition: Winter storms can vary in size and strength. A blizzard is the occurrence of sustained wind speeds in excess of 35 miles per hour accompanied by heavy snowfall or large amounts of blowing or drifting snow. True blizzards are rare in Wisconsin, however blizzard-like conditions often exist during heavy snowstorms when gusty winds cause severe blowing and drifting of snow.

Blizzard History and Frequency:

1990's:	1 event reported by NCDC – 11/26/96

One blizzard event was recorded in 1996 by the National Climatic Data Center for La Crosse County. Damages and costs typically associated with Blizzards are downed power lines, auto accidents and additional personnel time for salting and plowing. Estimating future losses is difficult since most costs associated with Blizzards are not tracked at the County level.

Blizzard Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns Blizzard a risk factor of 14 indicating this natural hazard is a moderate threat to the county. Blizzards with heavy snowfalls and strong wind speeds could cause structural damage to roofs of these facilities because of inadequate snow load capacity. Roofing material could be blown off. Electrical service may be interrupted. Operations of these facilities could be limited because employees are unable to get to work. The services of these facilities provided would not be interrupted except in extreme cases. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. Blizzards with heavy snowfalls and strong wind speeds could cause structural damage to buildings because of inadequate snow loan capacity. Roofing material could be blown off. Businesses and industries' vulnerability to blizzards could include economic loss and disruption of inputs and outputs.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. Snow from blizzards

is beneficial to many crops because it provides insulation from freezing and extreme cold. Livestock can be vulnerable to exposure from strong and persistent winds and the heavy snowfall with drifting which can cause injuries and death. The strong winds that accompany blizzards can cause soil erosion of soil especially on ridge tops.

- Roads and Highways. The same problems created by heavy snowfall apply to blizzards as well, except blizzards are characterized by heavy winds in addition to snow. Direct hazards caused by poor visibility and slippery surface are safety concerns with snowplows. Following a heavy snowfall, visibility problems can persist with blowing snow and icing following partial melting and refreezing of the runoff water. Blowing snow is more apt to occur on north-south oriented roads such as STH 162. Following a heavy snowfall, children may be outside playing in the snow near the roadway and be oblivious to traffic. Following the snow deposition, lesser-used roads may remain blocked for hours, or even days after the storm is over. This blockage can cause motorist confusion and circuitous detours, as well as hampering access for emergency vehicles. Finding locations to store snow, especially snow removed from large expanses like urban parking lots, can be challenging.
- Railroads. Direct hazard caused by poor visibility. Following a heavy snowfall, visibility problems can persist with blowing snow.
- Airway. Plane operation from the La Crosse Municipal Airport and the Holland Airpark would not be possible during a heavy snowstorm, because of the poor visibility and the physical blockage of the runway and taxiways. Following a heavy snowfall, visibility problems can persist with blowing snow and icing following partial melting and refreezing of the runoff water. Heavy snow squalls in the vicinity of La Crosse County could cause some light aircraft, possibly flying over the county, to decide to land at La Crosse or Holland until the storms stop.
- Waterways. The River is closed to commercial navigation from about the first week of December to the second week of March. Most heavy snowfalls occur in the winter when the Mississippi River is closed to navigation, and therefore present no challenge. Early heavy snows in early December or mid-March could catch an active tow still on the Upper River. The same conditions of poor visibility that affect road and rail travel can impact river pilots as well. Although commercial riverboats are equipped with radar, eyesight visibility is still critical to navigate through locks, and while performing barge transfers. Heavy snow makes conditions dangerous for deck personnel where a slip and fall can be fatal. Lock workers experience the same problem. There is one Corps of Engineers navigation lock, Lock and Dam 7 located at the Dresbach.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. These facilities vulnerability to blizzards is negligible and would not be interrupted except in extreme cases.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities vulnerability to blizzards is negligible and would not interrupt services provided by these facilities.
- Hazardous Material Sites. Heavy snow does not have as great an impact on hazardous materials in storage as does some of the other natural hazards, but heavy snow could cause collapse of storage building roofs, as well as restricting the response of emergency crews to the scene.

Blizzard Risk Assessment Designation

Blizzard Historical Occurrence Rating: Low - 1
Blizzard Vulnerability Rating: Catastrophic - 7
Blizzard Probability Rating: Possible - 3
Blizzard Local Official Survey Rating: Medium - 3
Blizzard Risk Assessment Designation: **Low Threat – 14 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Blizzard Hazard Mitigation Ideas: ● Local and state governments can produce and distribute family and traveler emergency preparedness information relating to severe winter weather hazards ● Burying or otherwise protecting electric and other utility lines can prevent utility disruption ● Local governments need to always plan

for and maintain adequate road and debris clearing capabilities ● Use snow fences to limit blowing and drifting of snow over critical roadway segments

3.11 La Crosse County, Extreme Cold Risk Assessment

Extreme Cold Definition: Winters are often accompanied with extremely cold temperatures. Extremely cold temperatures with strong winds can result in wind chills that cause bodily injury such as frostbite and death.

Extreme Cold History and Frequency:

1990's:	5 reported events by NCDC - 12/10/95 (wind chills of 50-70 below zero), 12/9/95 (wind chills of 25 – 50 below zero, 2 deaths and 21 injuries reported statewide), 1/29/96 (wind chills of 20 – 30 below zero), 2/1/96 (wind chills of 30 – 52 below zero), and 1/16/97 (wind chills of 30-50 below zero).
2000's:	8 reported events by NCDC - 1/30/08 (wind chills of 30-40 below zero), 2/10/08 (wind chills of 35-45 below zero), 12/14/08 (wind chills of 20-40 below zero), 12/21/08 (wind chills of 20-40 below zero), 1/14/09 (wind chills of 33-44 below zero), 12/10/09 (wind chills of 20-30 below zero), 1/1/2010 (temperatures of 30 below zero), 1/28/10 (wind chills of 20 below).
2010's:	3 reported events by NCDC – 1/05/2014, 1/27/2014, 2/8/2016 (one death).

The National Climatic Data Center reported that La Crosse County experienced 5 extreme cold events in La Crosse County during the 1990's and 8 events in the 2000's. This averages out to a little over 1 every other year. Damages associated with extreme cold temperatures include frostbite and even death. No deaths have been recorded in La Crosse County due to extreme cold temperatures. The severe winter of 2013-14 resulted in the need for an additional overnight Warming Shelter facility to assist persons lacking adequate shelter from the cold. Overnight temperatures were below 0 degrees during most of January and February with a new low temperature record set in early March (-21 degrees).

Extreme Cold Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns Extreme Cold a risk factor of 26 indicating this natural hazard is a high risk to the county. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. Extreme cold can lead to physical problems for workers (frostbite) and lower productivity. The extreme cold can cause mechanical equipment failures, which could lead to economic loss and disruption of inputs and outputs.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. Extreme cold can cause dangerous physical conditions (frostbite) for agricultural workers. Livestock can be vulnerable to exposure from cold temperatures causing more stress on the animal and less production. In addition, extreme cold can cause injuries and death. Equipment failures such as frozen water pipes, fuel lines, etc. can disrupt agricultural production.
- Roads and Highways. Extreme cold impacts highway transportation by creating problems with vehicle starting and operation. Fuels lines and cooling systems can freeze, door latches do not work properly, and other mechanical components can fail. The problem of extreme cold is compounded by the fact the roadways usually are already impacted by snow and ice from previous snowstorms. There is a safety hazards to individual motorists if they have any vehicle mechanical problems, or a driving situation that forces them into the ditch or situation where the vehicle is inoperative. Exposure injury, or death, either in or out of the vehicle, can occur quickly. Adverse impact to the road infrastructure can include contraction of bridge joints; contribute to rock face collapse, and pavement cracking.

- Railroads. Extreme cold causes contraction of welded continuous rails, and the imposition of a speed limit by the railroad companies. This speed reduction would impact operations on some railroads. The mechanical components of locomotives, rail cars, and railroad crossing gates can be adversely impacted by extreme cold. The extreme cold can impact railroad operating and maintenance crew's personal safety if they are exposed to the temperatures.
- Airway. Extreme cold can adversely impact all the mechanical components of an airplane, including the engine and control surfaces. Planes in flight during extreme cold periods can experience engine icing.
- Waterways. Extreme cold events would most likely only occur during periods of the year when commercial navigation on the Mississippi River would be seasonally closed. Recreational boaters in airboats, or recreationists crossing the Mississippi River in snowmobiles could be subject to extreme hazard if they became stranded in an inaccessible area due to mechanical failure or other cause.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. The water systems are at slight risk to extreme cold temperatures as water mains are more susceptible to problems (frozen water lines) but service interruption would be minimal except in extreme cases.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities vulnerability to extreme cold is negligible and would not interrupt services provided by these facilities.
- Hazardous Material Sites. Depending upon the type of material involved, there could be problems from the material escape if the containers or piping rupture during extreme cold.

Extreme Cold Risk Assessment Designation
Extreme Cold Historical Occurrence Rating: High - 8
Extreme Cold Vulnerability Rating: Catastrophic - 7
Extreme Cold Probability Rating: Likely - 6
Extreme Cold Local Official Survey Rating: Medium/High - 5
Extreme Cold Risk Assessment Designation: **High Threat – 26 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Extreme Cold Hazard Mitigation Ideas: ● Local governments can organize outreach to vulnerable populations during periods of extreme temperature ● Communities can encourage utility companies to offer special arrangements for paying heating bills ● A community can establish heating and/or cooling centers for vulnerable populations

3.12 La Crosse County, Earthquake

Earthquake Definition: An earthquake is a shaking or sometimes violent trembling of the earth which results from the sudden shifting of rock beneath the earth's crust. The sudden shifting releases energy in the form of seismic waves or wave-like movement of the earth's surface. Earthquakes can strike without warning and may range in intensity from slight tremors to great shocks. They can last from a few seconds to over five minutes and they may also occur as a series of tremors over a period of several days. The actual movement of the ground in an earthquake is seldom the direct cause of injury or death. Casualties may result from falling objects and debris, caused by the shaking of buildings causing damage or demolishing the buildings or other structures. Disruption of communications, electrical power supplies and gas, sewer and water lines should be expected. Earthquakes may trigger fires, dam failures, landslides or releases of hazardous material, compounding their disastrous effects.

Earthquakes are measured by two principal methods: seismographs and human judgment. The seismograph measures the magnitude of an earthquake and interprets the amount of energy released on the *Richter scale*, a logarithmic scale with no upper limit. This amount is expressed in Arabic numbers and each unit of increase represents a ten-fold increase in magnitude. An earthquake measuring 6.0 on the Richter scale is ten times more powerful than a 5.0 and one hundred times more powerful that an earthquake, measuring 4.0. This is a measure of the absolute size or strength of an earthquake and does not consider the effect at any specific location. The *Modified Mercalli Intensity*

Scale is an intensity scale expressed in Roman numerals, which reports the amount of shaking and effects at a specific location based on expert judgment. The scale has twelve classes and ranges from I (not felt) to XII (total destruction). No occurrence of earthquakes in Wisconsin has been severe. The most serious recorded earthquake registered 5.1 on the Richter scale and had a maximum intensity on the Mercalli Scale of VII.

Earthquake History and Frequency: No major earthquakes have occurred in La Crosse County in recent history.

Earthquake Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns Earthquake a risk factor of 12 indicating this natural hazard is a low threat to the county. Earthquakes can range from nothing felt to total destruction and loss of life. Since no major earthquakes have occurred in Wisconsin or La Crosse County in recent history the risk to these facilities is insignificant. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. Businesses vulnerability to earthquakes can range from nothing felt to total destruction and loss of life. Since not major earthquakes have occurred in Wisconsin or La Crosse County the risk to businesses is insignificant.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. Agriculture vulnerability to earthquakes is negligible.
- Roads and Highways. Earth movement can cause obvious incongruities with the roadway, as well as secondary damage due to related landslides, broken utility lines, and collapsed buildings on the roadway. This secondary damage of landslides would be most severe on roads in rock cuts, or cliffs, or any of the roads leading ridge tops. Broken water or sewer lines could present the biggest problem in the eleven incorporated communities. Broken gas mains would present the greatest danger of fire and explosion, especially in the vicinity of downed power lines that are creating sparks.
- Railroads. Earth movement can cause obvious incongruities with railroad lines, as well as secondary damage due to landslides along the Mississippi River. Even a slight shift in the earth's surface can cause switches to not properly align, and a slight tremor could cause a parked rail car to move if the brakes were not properly set.
- Airway. Earth movement could cause parked planes to shift position, and in severe, but unlikely, movement, to smash into one another. Underground fuel tanks could rupture. Hangers and other structures could be damaged. An earthquake would have no direct effect on an airborne aircraft, but runway damage could occur, with rutting or furrowing affecting the unsuspecting pilot upon landing.
- Waterways. An earth tremor could cause wave action, and possibly temporary current reversal on even a large river like the Mississippi. If the event should occur during the active commercial navigation season the problems caused could include, moored barges breaking free, tows running aground, and lock chamber doors becoming jammed and inoperative.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. These facilities vulnerability is negligible and would not interrupt services provided by the facilities except in extreme cases.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities vulnerability to earthquakes is negligible and would not interrupt services except in extreme cases.
- Hazardous Material Sites. Industrial operations that require the piping of hazardous material to various locations in the storage or manufacturing process are most prone to earth tremor damage in that the pipes could break during the tremors. Material stored in tanks or other containers is always prone to the containers falling or being hit by debris, and breaking, resulting in the release of the material.

Earthquake Risk Assessment Designation
Earthquake Historical Occurrence Rating: Low - 1
Earthquake Vulnerability Rating: Catastrophic - 7
Earthquake Probability Rating: Possible - 3
Earthquake Local Official Survey Rating: Low - 1
Earthquake Risk Assessment Designation: **Low Threat – 12 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Earthquake Hazard Mitigation Ideas: ● Information gained from seismic hazard mapping can be used to assess risk ● State and local highway departments should review construction plans from all bridges to determine their susceptibility to collapse ● Local or state governments can use community outreach activities to foster an awareness of earthquake mitigation activities ● Earthquake hazards can be mitigated through land use planning ● Encourage local governments to adopt and enforce updated building code provisions is one effective way to reduce earthquake damage risk

3.13 La Crosse County, Extreme Heat Risk Assessment

Extreme Heat Definition: A heat wave is primarily a public health concern. During extended periods of very high temperatures or high temperatures of humidity, individuals can suffer a variety of ailments including heat exhaustion and heat stroke. Heat stroke in particular is a life-threatening condition that requires immediate medical attention. In addition to posing a public health hazard, periods of excessive heat usually result in high electrical consumption for air conditioning, which can cause power outages and brown outs. Many deaths during a heat wave are the result of heat stroke. The elderly, disabled and debilitated are especially susceptible to heat stroke.

Excessive heat in Wisconsin has become one of the deadliest hazards in Wisconsin in recent times. According to the National Weather Service Milwaukee/Sullivan Office, since 1982 heat waves have been responsible for more deaths in Wisconsin (216) than all other natural disasters. This is an average of 7 deaths per year.

Extreme Heat History and Frequency:

1990's:	5 reported events by NCDC - 7/12/95-7/15/95 (141 deaths directly or indirectly related to heat in Wisconsin), 10/12/95, 7/4/99–7/5/99 (heat index value of 105-115 degrees), 7/23/99 (heat index value of 105 – 115 degrees), 7/28/99-7/31/99 (heat index value 110-125 degrees, 12 direct and 8 indirect deaths reported statewide)
2000's	2 reported events by NCDC - 7/31/01 through first week and a half of August (temperatures over 100 degrees, 10 direct and 5 indirect deaths reported statewide), 7/27/10 (heat index of 105 degrees).
2010's	4 reported events by NCDC - 7/17/2011 - Between 17th-20th, heat indices topped 110- 115 degrees, 2 deaths were directly related to extreme heat, 7/02/2012 – 2 deaths and 25 injuries directly related to extreme heat, 7/21/2016, 6/29/2018.

The National Climatic Data Center reported that La Crosse County experienced 5 extreme heat events during the 1990's, 2 events in the 2000's and 4 events from 2010 to 2018. The National Weather Service records show that between 1990 and 2018 La Crosse County experienced 11 heat wave days which resulted in 2 deaths. Using the National Weather Service data, La Crosse County can expect to experience 2 heat wave days per year. Damages associated with extreme heat are difficult to estimate, as amounts directly related to extreme heat are not tracked at the county level. Most damages which occur are additional costs associated with the additional power consumption by air conditioning and the costs associated with medical responses to heat strokes.

Extreme Heat Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns extreme heat a risk factor of 22 indicating this natural hazard is a high risk to the county. See Tables 3-9 through 3-16 and Maps 3-1 through 3-5 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. Extreme heat can lead to physical problems for workers (heat exhaustion) and lower productivity. The extreme heat can cause mechanical equipment failures, which could lead to economic loss and disruption of inputs and outputs.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. Extreme heat can cause dangerous physical conditions (heat exhaustion) for agricultural workers. Livestock can be vulnerable to extreme heat causing more stress on the animal and less production. In addition, severe heat can cause injuries and death. Equipment failures due to overheating could disrupt agricultural production.
- Roads and Highways. High heat does not present as direct a threat to transportation in general than do some other natural hazards such as blizzards or extreme cold, however heat can have many side impacts, such as the safety and comfort of people and livestock having to endure the condition without air conditioning. Motor vehicles may overheat and stall in unsafe locations at highway intersections, fuel stored, illegally, in vehicle trunks or truck beds is more apt to volatilize and cause safety problems. Extreme heat can cause asphalt road surface buckling and rough bumps and cracks. Extreme heat can cause dangerous working conditions for highway maintenance workers outdoors or in poorly ventilated or non-air-conditioned shop buildings.
- Railroads. Extreme heat can cause buckling and kinking of welded continuous steel rails. Extreme heat can cause dangerous working conditions for track and other rail maintenance workers outdoors or in poorly ventilated or non-air-conditioned shop buildings.
- Airway. Extreme heat can cause volatilization of fuel in aircraft parked outside. Extreme heat can cause changes in atmospheric pressure and in the lift characteristics of small aircraft that a pilot must be aware of and compensate for.
- Waterways. The biggest impact of extreme heat on commercial navigation is apt to be the danger of heat exhaustion to deck crews working outdoors. Hot weather could increase the number of pleasure craft operating on the Mississippi River and result in increased conflict with safe navigation.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. These facilities vulnerability is negligible and would not interrupt services provided by the facilities except in extreme cases. In extreme cases water usage may increase to the point where the water system supply may be stressed.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities vulnerability to extreme heat is negligible and would not interrupt services except in extreme cases.
- Hazardous Material Sites. Hazardous material of various types could volatilize in extreme heat, especially if safety relief valves were not operating properly.

Extreme Heat Risk Assessment Designation

Extreme Heat Historical Occurrence Rating: Moderately High - 6
Extreme Heat Vulnerability Rating: Catastrophic - 7
Extreme Heat Probability Rating: Possible - 5
Extreme Heat Local Official Survey Rating: Medium - 4
Extreme Heat Risk Assessment Designation: **Moderate Threat - 22 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Extreme Heat Hazard Mitigation Ideas: ● Local governments can organize outreach to vulnerable populations during periods of extreme temperature ● Communities can encourage utility companies to offer special arrangements for paying utility bills ● A community can establish heating and/or cooling centers for vulnerable populations.

3.14 La Crosse County, Agricultural Risk Assessment

Agricultural Definition: Agriculture is the science or art of cultivating the soil, producing crops, and raising livestock and in varying degrees the preparation of these products for man's use - *Webster's New Collegiate Dictionary*. For more than 150 years, agriculture has driven the State of Wisconsin's economy. It remains the number one industry in Wisconsin, employing one of every five people. A 2004 U.S. Department of Commerce, Bureau of Economic Analysis report indicates showed that approximately 1.4% of La Crosse County's employed civilian population was employed in the Farming sector.

There are many natural hazards that can affect agricultural production in the State. Droughts reduce crop growth and yields and can decimate croplands. Extreme temperatures, high winds, hail and other extreme weather conditions can also decimate crop production. Insects can also decimate a crop resulting in a total loss. Animal diseases in farm animals carry the potential of harming not only the animals' health, but also human health in some cases. Agricultural losses from floods include crop loss, soil erosion or property damage to farm structures and equipment. These are just some of the hazards that may affect agriculture. In La Crosse County agricultural losses are restricted to the Towns except for the Town of Campbell which is exclusively urban with no agriculture located within the Town boundaries.

Agricultural History and Frequency: The history of agricultural losses due to droughts, floods, extreme temperatures, high winds, and hail are detailed under the appropriate natural hazard section.

There are so many natural hazards that can affect agricultural production (droughts, floods, extreme temperatures, high winds, hail, insects etc.) to name a few. Department of Revenue records show that in 2018 La Crosse County had approximately 105,394 acres of agricultural land. Agricultural hazards can occur annually in the county.

Agricultural Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns Agricultural a risk factor of 11 indicating this natural hazard is a low risk to the county. Critical facility's vulnerability to agriculture is not applicable. See Table 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. For most businesses and industries, vulnerability to agriculture production and raising of livestock would be negligible. Businesses and industries that are involved in the growth, production, processing, manufacturing, distribution and wholesale and retail sales of agricultural products and food products can be vulnerable to crop and livestock losses. These businesses and industries can sustain economic losses from reduced production of agricultural commodities due to damages caused by natural hazards.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. Agriculture production is vulnerable to numerous natural hazards including droughts, floods, extreme temperatures, high winds, hail etc. and are detailed under the appropriate hazard section.
- Roads and Highways, Railroads, and Waterways. Unlike the other risks outlined in this section, agricultural risk is not a natural hazard, but rather an economic condition created by the occurrence of natural hazards. The only likely result of an agricultural hazard, or crop failure, would be a reduction in truck, train, and barge

traffic due to less grain being produced. Ultimately an import of hay or other livestock feed into the area could result.

- Airway. Agricultural risk is an economic condition, not a natural hazard. There would be no direct threat to the airports or air travel.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. These facilities vulnerability to agriculture is not applicable.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities vulnerability to agriculture is not applicable.
- Hazardous Material Sites. If the agricultural risk is brought about because of severe drought, then it is likely natural weather conditions and ground cover condition is also conducive to the danger of wildfire. The same threat caused by fire would be possible. If the agricultural risk is caused by a shift in market conditions, or severe insect or disease infestation, the wildfire threat would not be as high.

Agricultural Risk Assessment Designation
Agricultural Historical Occurrence Rating: Low - 2
Agricultural Vulnerability Rating: Limited - 3
Agricultural Probability Rating: Possible - 3
Agricultural Local Official Survey Rating: Low - 3
Agricultural Risk Assessment Designation: **Low Threat – 11 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Agricultural Hazard Mitigation Ideas: Agricultural Hazard Mitigation Ideas for droughts, floods, extreme temperatures, high winds, and hail are detailed under the appropriate natural hazard section.

3.15 La Crosse County, Drought Risk Assessment

Drought Definition: A drought is an extended period of unusually dry weather, which may be accompanied by extreme heat (temperatures which are 10 or more degrees above the normal high temperature for the period). There are basically two types of drought in Wisconsin, agricultural and hydrologic. Agricultural drought is a dry period of enough length and intensity that markedly reduces crop yields. Hydrologic drought is a dry period of enough length and intensity to affect lake and stream levels and the height of the groundwater table. These two types of drought may but do not necessarily, occur at the same time.

Wisconsin is most vulnerable to agriculture drought. The state has about 14,300,000 acres of farmland on 64,800 farms and was ranked 9th in the country in overall farm receipts (Wisconsin Agricultural Statistics Service). Even small droughts of limited duration can significantly reduce crop growth and yields, adversely affecting farm income. More substantial events can decimate croplands and result in total loss, hurting the local economy. Droughts also greatly increase the risk of forest fires and wildfires because of the extreme dryness. In addition, the loss of vegetation in the absence of enough water can result in flooding, even from average rainfall, following drought conditions.

Drought History and Frequency:

1970's:	1 event report by Wisconsin Emergency Management, 1976, $1 million-Public Gov't Property and Facilities Damage and $623 million Private-Individual Property, Crop and Facilities Damage to La Crosse and 63 other counties, Presidential Emergency Declaration.
1980's	1 event report by Wisconsin Emergency Management, *Hazard Analysis, November 2002* - One of the most severe droughts on record for state - 1987-1998 drought that resulted in 52% of the state's 81,000 farms having a crop loss of 50% or more. All Wisconsin counties were designated eligible for drought assistance.
1990's	No reported events.
2010's	2 events reported by NCDC, 7/24/2012 -11/01/2012 and 9/10/2013 – 10/01/2013.

Wisconsin Emergency Management reported one major drought event (1976), which affected La Crosse and 63 other counties in the State. A Presidential Emergency Declaration was made for those counties. According to *Wisconsin Emergency Management's Threat Hazards Identification and Risk Assessment, December 2016*, Wisconsin's five most significant droughts in terms of severity and duration are: 1995, 1987-1988, 1976-1977, 1955-1959, 1948-1950 and 1929-1934.

Drought Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns Drought a risk factor of 13 indicating this natural hazard is a low threat to the county. In drought situations, water use may be restricted and affect the operation of these facilities. Hospitals may need water storage systems in emergency situations. Fire stations need adequate water capacity to fight fires. Critical facility's vulnerability to droughts is negligible and won't interrupt services provided by these facilities except in extreme cases. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. For most businesses and industries, vulnerability to drought would be negligible. Examples of businesses and industries that are negatively impacted by drought conditions include: agribusinesses, tourism related businesses, boat dealerships and marinas, golf courses, businesses that rely on barge traffic for shipment of raw materials or transporting finished goods and products, and fisheries.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. Agriculture's vulnerability to drought can be catastrophic. One of the most severe droughts in the state occurred in 1987-1988, which resulted in 52% of the states, 81,000 farms had crop losses of 50% or more. All Wisconsin counties were designated eligible for drought assistance. The costs and losses to agriculture producers can include: reduced yields and crop loss, increased insect infestation and plant disease, increased irrigation, cost of new or supplemental water resource development, wind erosion of top soil, forced reduction of foundation stock, reduced milk production, increased feed costs, high livestock mortality rates, disruption of reproductive cycles, decreased stock weights, reduced productivity of pastureland and loss of farms and dairy herds.
- Roads and Highways, Railroads, and Waterways. The impact of drought on transportation modes is much the same as that caused by agricultural failure; a reduction in agriculturally related freight traffic.
- Airway. Extended drought could increase the possibility of wildfires. The possible impact of wildfires on the La Crosse Municipal Airport and the Holland Airpark, and on light plane travel has been discussed under that topic.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. Municipal water vulnerability to droughts can include decreased supply of water from low water tables and increased pollutant concentrations. Services from these facilities should not be interrupted except in extreme cases.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities vulnerability to droughts can include decreased water supply and diminished sewage flows. Services from facilities should not be interrupted except in extreme cases.
- Hazardous Material Sites. Extended drought could increase the possibility of wildfires. The possible impact of wildfires on hazardous material sites has been discussed under that topic.

Drought Risk Assessment Designation

Drought Historical Occurrence Rating: Low - 2
Drought Vulnerability Rating: Critical - 5
Drought Probability Rating: Possible - 3
Drought Local Official Survey Rating: Low/Medium - 3

Drought Risk Assessment Designation: **Low Threat – 13 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Drought Hazard Mitigation Ideas: ● Citizens can be encouraged to take water-saving measures, especially when extra water is needed for irrigation and farming ● Maintain adequate water storage for human consumption ● Communities can pass ordinances to prioritize or control water use, particularly for emergency situations ● Contingency plans can be developed to help anticipate needs and actions to take during a drought ● Designs or plans for water delivery systems can include consideration of drought events ● Crop insurance can preserve economic stability for farmers during a drought

3.16 La Crosse County, Fog Risk Assessment

Fog Definition: Simply, fog is a cloud near the ground. A cloud is an area of condensed water droplets (or ice crystals in the upper atmosphere). The same processes that produce clouds high above the ground can produce clouds near the surface. Therefore, understanding fog requires some basic meteorology. Fog forms when air can no longer hold all the moisture it contains. This happens when 1) air is cooled to its dew point, which is the temperature at which air is holding as much moisture as it can (cool air can hold more moisture than warm air) or 2) the amount of moisture in the air increases. Once air has reached its dew point, it condenses onto very small particles forming tiny water droplets that comprise fog.

Fog is a hazard mostly for one very important reason: reduced visibility. Airport delays, automobile accidents, shipwrecks, plane crashes, and many other transportation problems are frequently caused by fog. However, like several other natural hazards, fog can also be beneficial. Several species of plants, including some crops, depend on fog for moisture and cool temperatures from decreased sunlight.

Fog History and Frequency:

2010's:	2 events reported by NCDC - 3/8/-3/9/2010 Dense Fog, La Crosse Airport recorded dense fog with visibilities of 0 to ¼ mile; 12/29-12/31/10, dense fog with visibilities of a ¼ mile or less occurred.

Fog is responsible for an average of over $1 million in property damage, dozens of injuries, and several deaths every year in the United States. The financial cost of transportation delays caused by fog has not been calculated but is substantial.

Fog Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment gives Fog a risk factor of 12 indicating this natural hazard is a low threat to the county. Critical facilities vulnerability to fog is negligible and would not interrupt services provided by these facilities. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. Businesses and industries vulnerability to fog would be negligible.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. Several species of plants, including some crops, depend on fog for moisture. Agriculture's vulnerability to fog is negligible except in extreme cases during prolonged periods of heavy rains, fog may be a contributing factor in some plant diseases.
- Roads and Highways. Fogs are most apt to occur in lower elevations blocked by wind flow. STH 35 along the Mississippi River is a good example of fog occurrence. Poor visibility is the major problem with fog, although in the early spring and late fall freezing of the roadway surface can accompany fog and present an additional

hazard. Heavy fog can be particularly challenging to pedestrians and bicyclists, even those not directly on the roadway. Heavy fog in parking lots can present security and safety problems for people walking to their cars to and from buildings.

- Railroads. The location of railway lines along the Mississippi River requires train engineers to operate more frequently in fog. The same visibility problems confronting the motorist confront the railroad engineer, except the rail operator is more assured other trains will be clear of the right-of-way than a motorist can be assured other vehicles will be clear of the highway. The train engineer still must contend with pedestrians and animals being on the track and not seen in a heavy fog, as well as the possibility of an unseen vehicle at a road grade crossing.
- Airway. The La Crosse Municipal airport is a commercial airport and is equipped to handle aircrafts in low visibility situations. The Holland Airpark is not equipped to handle aircraft in conditions other than Visual Flight Rules.
- Waterways. Commercial vessels on the Mississippi River are equipped with radar and Coast Guard licensed pilots that know how to use the equipment. Navigation in fog is possible, but the reduced visibility increases the danger. Pleasure craft operated by recreationists pose the biggest threat to safety during foggy periods. Fog makes deck work more dangerous for deck hands on commercial craft.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. These facilities vulnerability to fog is negligible and would not interrupt services provided by these facilities.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities vulnerability to fog is negligible and would not interrupt services provided by these facilities.
- Hazardous Material Sites. Fog presents no specific hazard to stored hazardous material. Hazardous material being transported is subject to the same danger as the transportation mode being used.

Fog Risk Assessment Designation
Fog Historical Occurrence Rating: Low - 2
Fog Vulnerability Rating: Negligible - 1
Fog Probability Rating: Highly Likely - 7
Fog Local Official Survey Rating: Low - 2
Fog Risk Assessment Designation: **Low Threat – 12 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Fog Hazard Mitigation Ideas: ● Local and State governments can develop automated visibility warning systems that use weather sensors to detect reduced visibility conditions (heavy rains, fog white-out). These systems could trigger a permanent or portable Dynamic Message Sign (DMS) with a message indicating the adverse driving conditions. These same systems could also distribute information on the road hazard to traffic management centers, public safety agencies, or other traffic information systems. ● Educate citizens on weather and road condition resources such as radio, cable TV, Internet etc.

3.17 La Crosse County, Landslide Risk Assessment

Landslide Definition: A landslide is a relatively sudden movement of soil and bedrock downhill in response to gravity. The movement of the soil can cause damage to structures by removing the support for the foundation of a building or by falling dirt and debris colliding with or covering a structure. Landslides can be triggered by heavy rain, bank or bluff erosion, or other natural causes.

Landslide History and Frequency:

2000's:	3 events reported - During the flooding that occurred 05/31/2000-6/2/2000 a mudslide buried a home under the Mississippi River bluffs in De Soto, Wisconsin. On 07/27/00 flash flooding triggered some mudslides. 8/19/2007 Mudslides along highway 35.

Mudslides along Bliss road in the City of La Crosse did not damage any structures but did close the road. The city did receive a mitigation grant to repair the road and stabilize areas along the road.

In Wisconsin landslides generally are not dramatic, however as indicated by the above data there have been instances of mudslides burying houses along the bluffs of the Mississippi River and the collapsing of hillsides during heavy rainfall. The U.S. Geological Survey *Landslide Overview Map of the Coterminous United States* identifies areas of high susceptibility/moderate incident levels in La Crosse County. Some of the land within the county involves steep slopes and poses a landslide risk. While there are steeper portions of the county, the Driftless Area is known for rocky bluffs over the Mississippi River Valley. These bluffs consist of limestone bedrock covered by clay and silt. Clay is prone to slipping in addition to silt when it becomes saturated in intense rain events. If increases in severe rain events occur, this coincides with an increase in landslide risk. Land use changes, as a result of man-made impacts, such as the removal of vegetation and housing development, also increase the risk of landslides. La Crosse County now restricts development on slopes steeper than 30 percent, with exceptions such as access roads and utilities to reduce risks to life and structures.

Landslide Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns Landslide a risk factor of 10 indicating this natural hazard is a low risk to the county. Critical facility's vulnerability to landslides is negligible and would not interrupt services provided by these facilities except in extreme cased. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. For most businesses and industries vulnerability to landslides would be negligible except for buildings located next to steep slopes or bluff lands.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. Agriculture's vulnerability to landslides is negligible because this natural hazard is usually an isolated incident and damages would be confined to a limited area.
- Roads and Highways. Landslides would be most severe on roads in rock cuts, or cliffs.
- Railroads. Landslides can cause obvious damage with railroad lines, especially on lines along the Mississippi River.
- Airway. The La Crosse Municipal Airport and the Holland Airpark are both located on flat areas and neither is located near a hill, so landslides pose no threats to these facilities.
- Waterways. A landslide on a bluff along the Mississippi River could cause wave action on the river or affect boats moored at marinas in extreme cases. The chance that barge traffic would be affected would be negligible.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. These facilities vulnerability to landslides is negligible and would not interrupt services provided by the facilities except in extreme cases.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. These facilities vulnerability to landslides is negligible and would not interrupt services provided except in extreme cases.
- Hazardous Material Sites. Industrial operations that require the piping of hazardous material to various locations in the storage or manufacturing process are most prone to landslide damage in that the pipes could break from a landslide. Material stored in tanks or other containers at the base of hills would be prone to the containers being hit by a landslide, and breaking, resulting in the release of the material.

Landslide Risk Assessment Designation

Landslide Historical Occurrence Rating: Low - 3
Landslide Vulnerability Rating: Negligible - 1
Landslide Probability Rating: Possible - 3
Landslide Local Official Survey Rating: Low/Medium - 3
Landslide Risk Assessment Designation: **Low Threat – 10 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Landslide Hazard Mitigation Ideas: ● Local governments, developers, and residents can make better decisions using maps ● Building codes can set construction standards, including minimum foundation requirements, in landslide-prone areas ● Zoning ordinances may be used to create buffers between structures and high-risk areas ● A special purpose ordinance for slide-prone areas may be used to limit fill or dumping ● Set drainage control regulations to reduce the risk of landslides resulting from saturated soils ● Grading ordinances require developers and landowners to obtain permits prior to filling or regrading ● Hillside development ordinances are special purpose ordinances that set specific standards for construction on hillsides ● Sanitary system codes can reduce the effect of drainage on landslides by limiting the type and location of sanitary systems ● Open space designations keep landslide prone areas undeveloped ● Structures may be moved to less hazardous locations ● Land and structures may be purchased by and titled in the name of a local government body than can remove structures and enforce permanent restrictions on development ● Restraining structures may be designed and used to hold soil in place ● Grading can be used to increase slope stability ● Various types of vegetation increase soil stability ● Placing utilities outside of landslide areas decreases risk of service disruption ● Restrictive covenants, a legal binding agreement, can be used in a private development to impose restrictions on land use

3.18 La Crosse County, Subsidence Risk Assessment

Subsidence Definition: Sinkholes are a geological phenomenon that can pose a hazard to structures and people. A sinkhole is a depression in the ground caused by an evacuation of support from below the soil. Sinkholes can form naturally in areas with karst geology, areas that have limestone or other bedrock that can be dissolved by water. As the limestone rock under the soil dissolves over time from rainfall or flowing groundwater, a hollow area may form underground, into which surface soil can sink. Sinkholes can also be caused by human activity. Areas with karst conditions can be subject to groundwater contaminants from pollutants entering a sinkhole, fissure or other karst features.

Sinkholes have not been a factor in any natural disaster. However, karst features should be identified and considered in a community especially for land use planning, stormwater management and hazardous materials planning to avoid possible damage to structures or contamination of groundwater. Even a well 100 feet deep can be contaminated for surface pollutants entering a sinkhole.

Subsidence History and Frequency: No information was found on major subsidence events in La Crosse County.

Subsidence Vulnerability Assessment

- Critical Facilities. I In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. The Natural Hazard Risk Assignment assigns Subsidence a risk factor of 6 indicating this natural hazard is a low risk to the county. Buildings are susceptible to sink holes and can cause a wide range of damage to structures including damage to foundations, partial collapse and/or total destruction of buildings. Sinkholes have not been a factor in any natural disasters in the county. Critical facility's vulnerability to sinkholes in this area is negligible and would not interrupt services provided by these facilities except in extreme cases. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. Buildings are susceptible to

sinkholes and can cause a wide range of damages to structures including damage to foundations, partial collapse, and/or total destruction of buildings. Businesses and industries' vulnerability to sinkholes is negligible in this area.

- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. Agriculture vulnerability to sinkholes is negligible because this natural hazard is usually an isolated incident and damages would be confined to a limited area.
- Roads and Highways. Roads built on areas with karst topography could be subject to subsidence. Sinkholes, when the have occurred in other areas, often happen suddenly, and a vehicle on the highway could literally fall into a hole opening beneath it. The danger of the large subsidence area remains a threat to an unsuspecting motorist, especially at night, until proper barricades can be put up. The threat of subsidence is greater on the ridge top and side hill areas than in the valleys.
- Railroads. Subsidence along the railroad tracks could come from direct undermining of the banks by river action.
- Airway. The La Crosse Municipal airport and the Holland Airpark are not built in an area prone to subsidence.
- Waterways. Soil surface subsidence would have little impact on river navigation.
- Municipal Water. In the county there are 44 municipal wells and water systems in operation, see Table 3-11. Sinkholes can cause damage to structures and underground piping that carries the water supply. Wells can be contaminated from surface pollutants entering sinkholes. These facilities vulnerability to sinkholes in this area is negligible and would not interrupt services provide by the facilities except in extreme cases.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the county, see Table 3-12. Sinkholes can cause damage to structures and underground piping that carry wastewater. These facilities vulnerability to sinkholes is negligible and would not interrupt services provides except in extreme cases.
- Hazardous Material Sites. Unless a hazardous material storage or disposal site was built in karst topography or on unstable wetland soils, an unlikely possibility, subsidence would not pose a major problem.

Subsidence Risk Assessment Designation
Subsidence Historical Occurrence Rating: Low -1
Subsidence Vulnerability Rating: Negligible - 1
Subsidence Probability Rating: Possible - 3
Subsidence Local Official Survey Rating: Low - 2
Subsidence Risk Assessment Designation: **Low Threat – 7 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Subsidence Hazard Mitigation Ideas: ● Local governments and state governments can promote community awareness of subsidence risks and effects ● Old mining areas or geologically unstable terrain should be identified and mapped so that development can be prevented and limited ● Areas susceptible to collapse can be maintained as public open space ● Local governments can acquire and title land and enforce permanent restrictions on development ● Filling or buttressing subterranean open spaces, as with abandoned mines ● Move structures to less hazardous locations ● Monitor groundwater levels in subsidence-prone areas

3.19 La Crosse County, Pandemic Flu Risk Assessment

Pandemic Flu Definition: A pandemic is a global disease outbreak. Flu pandemic occurs when a new influenza virus emerges for which people have little or no immunity, and for which there is no vaccine. The disease spreads easily person-to-person, cause's serious illness, and can sweep across the country and around the world in very short time.

It is difficult to predict when the next influenza pandemic will occur or how severe it will be. Wherever and whenever a pandemic starts, everyone around the world is at risk. Countries might, through measures such as border closures

and travel restrictions, delay arrival of the virus, but cannot stop it. Flu Pandemics are low frequency events, but they have the capability of being extreme impact disasters

Pandemic Flu History and Frequency:

Flu Pandemics are naturally occurring events. Flu pandemics have occurred three times in the last century, in 1918, 1958, and 1967. The 1918 pandemic was the most severe disease outbreak in the history of the world. An estimated 20-40 million people died worldwide. It is not a matter of if another pandemic will occur but when will it occur and how lethal will it be.

Pandemic Flu Vulnerability Assessment

- Critical Facilities. In the county 172 service orientated critical facilities were identified. These include (28) government and military facilities; (13) hospitals, clinics, and residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. These facilities will be severely affected during a pandemic flu. Hospitals and clinics will be inundated with the sick, Residential Care facilities will be closed to visitors and all the services will be severely affected by employees unable to come to work. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. Businesses and industries will be severely affected by employees unable to come to work due to illness, at-home caring for ill family members, or perhaps a fear of going to work due to the contagious nature of the disease.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. Agriculture will be affected by workers unable to tend to crops and animals due to being unable to come to work.
- Roads and Highways. Automobiles and buses carrying affected people are a means of spreading a pandemic flu quickly throughout the U.S. and the world. A way of slowing this spread will be to ask people not to travel. In addition, highway crews and maintenance personnel will be affected.
- Railroads. Trains carrying affected people are a means of spreading a pandemic flu quickly throughout the U.S. and the world. A way of slowing this spread will be to stop passenger train services. In addition, other train services would be affected due to the lack of operators who would be unable to work due to the flu.
- Airway. Airplanes carrying affected people are a means of spreading a pandemic flu quickly throughout the U.S. and the world. A way of slowing this spread will be to close airports. A pandemic flu will have a severe impact on airways.
- Waterways. Pandemic Flu presents no specific hazard to waterways.
- Municipal Water. In the County there are 44 municipal wells and water systems in operation, see Table 3-11. These facilities' vulnerability to Pandemic Flu is through the people who would be maintaining and running these facilities. If the operators are affected, then the facility will be affected due to lack of operators.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the County, see Table 3-12. These facilities' vulnerability to Pandemic Flu is through the people who would be maintaining and running these facilities. If the operators are affected, then the facility will be affected due to lack of operators.
- Hazardous Material Sites. Pandemic Flu presents no specific hazard to stored hazardous material but could impact persons responsible for monitoring and maintaining these sites.

Pandemic Flu Risk Assessment Designation

The index on the right is a Pandemic Severity Index, this index uses case fatality ratio as the critical driver for categorizing the severity of a pandemic. The index is designed to enable estimation of the severity of a pandemic on a population level to allow better forecasting of the impact of a pandemic.

Pandemic Flu Hazard Mitigation Ideas: The pandemic mitigation framework that is proposed is based upon an early, targeted, layered application of multiple partially effective nonpharmaceutical measures. It is recommended that the measures be initiated early before explosive growth of the epidemic and, in the case of severe pandemics, that they be maintained consistently during an epidemic wave in a community. The pandemic mitigation interventions described in this document include:

1. Isolation and treatment (as appropriate) with influenza antiviral medications of all persons with confirmed or probable pandemic influenza. Isolation may occur in the home or healthcare setting, depending on the severity of an individual's illness and/or the current capacity of the healthcare infrastructure.

2. Voluntary home quarantine of members of households with confirmed or probable influenza case(s) and consideration of combining this intervention with the prophylactic use of antiviral medications, providing enough quantities of effective medications exist and that a feasible means of distributing them is in place.

3. Dismissal of students from school (including public and private schools as well as colleges and universities) and school-based activities and closure of childcare programs, coupled with protecting children and teenagers through social distancing in the community to achieve reductions of out-of-school social contacts and community mixing.

4. Use of social distancing measures to reduce contact between adults in the community and workplace, including, for example, cancellation of large public gatherings and alteration of workplace environments and schedules to decrease social density and preserve a healthy workplace to the greatest extent possible without disrupting essential services. Enable institution of workplace leave policies that align incentives and facilitate adherence with the nonpharmaceutical interventions outlined above.

All such community-based strategies should be used in combination with individual infection control measures, such as hand washing and cough etiquette.

Implementing these interventions in a timely and coordinated fashion will require advance planning. Communities must be prepared for the cascading second- and third-order consequences of the interventions, such as increased workplace absenteeism related to child-minding responsibilities if schools dismiss students and childcare programs close.

Decisions about what tools should be used during a pandemic should be based on the observed severity of the event, its impact on specific subpopulations, the expected benefit of the interventions, the feasibility of success in modern society, the direct and indirect costs, and the consequences on critical infrastructure, healthcare delivery, and society. The most controversial elements (e.g., prolonged dismissal of students from schools and closure of childcare programs) are not likely to be needed in less severe pandemics, but these steps may save lives during severe pandemics. Just as communities plan and prepare for mitigating the effect of severe natural disasters (e.g., hurricanes), they should plan and prepare for mitigating the effect of a severe pandemic.

Pandemic Flu Risk Assessment Designation

Pandemic Flu Historical Occurrence Rating: Low -1
Pandemic Flu Vulnerability Rating: Catastrophic - 9
Pandemic Flu Probability Rating: Unlikely - 2
Pandemic Flu Local Official Survey Rating: Low/Medium - 3
Pandemic Flu Risk Assessment Designation: **Moderate Threat – 15 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

3.20 La Crosse County, Railroads Risk Assessment

Railroad Definition: "Accident/Incident" include collisions, derailments, and other events involving the operation of on-track equipment causing damage including impacts between railroad on-track equipment and highway users at crossings.

In La Crosse County there are two rail lines. The County has rail cargo service through three Class I railroad companies, all of which provide direct access to Chicago and connections to eastern points. The Canadian Pacific Railway connects La Crosse to Milwaukee and Minneapolis/St. Paul. This company provides service, or potentially could provide service, to Rockland, Bangor, West Salem, and the north side of La Crosse. The Union Pacific Railroad operates with trackage rights on the Canadian Pacific between Tomah, WI and Winona, MN. The Burlington Northern & Santa Fe operates in the far western part of the County in a north-south orientation and provides service to industries on the south side of La Crosse and Onalaska.

The Wisconsin Rail Issues and Opportunities study in 1996 forecasted that rail cargo lines that serve La Crosse County will continue to serve as higher density lines. By in large this forecast has come true and exceeded all forecasts due to the significant increase in trains on both the CP and the BNSF rail lines with most of the increase due to the shipping of crude oil and frack sand.

Train accidents are generally localized and most of the incidents result in limited impacts at the community level. However, if there are volatile or flammable substances on the train and the train is in a highly populated or densely forested area, death, injuries, and damage to homes, infrastructure, and the environment, including forest fires can occur.

It is difficult to predict when the next rail hazard will occur. Due to the large number of trains passing through La Crosse County daily, it is not a matter of if a rail incident will occur but a matter of when. In addition, due to the rail lines passing through the incorporated communities the possibility of a derailment causing significant injury and damage is high. An added hazard is the growing number of hazardous cargo shipments these trains are carrying. Rail hazards are low frequency events, but they have the capability of being extreme impact disasters

Railroad History and Frequency:

1980's:	64 accidents reported by the Federal Railroad Administration: 1980 11 accidents-$61,220 TD (1 injury), 1981 8 accidents-$170,850 TD (2 injuries, 3 killed), 1982 4 accidents-$332,000 TD, 1983 8 accidents-$359,433 TD (2 injuries), 1985 9 accidents-$76,489 TD (1 killed), 1986 6 accidents-$23,775 TD, 1987 7 accidents-$62,075 TD (1 injury), 1988 7 accidents-$17,800 TD (2 injuries), 1989 4 accidents-$13,075 TD (4 injuries, 1 killed)
1990's:	31 accidents reported by the Federal Railroad Administration: 1990 3 accidents-$7750 TD (1 injury), 1991 4 accidents-$29,900 TD (1 injury), 1992 4 accidents-$33,100 TD, 1993 4 accidents-$52,306 TD. 1994 4 accidents-$13,500 TD (3 injuries), 1995 5 accidents-$73,530 TD (1 killed), 1996 1 accident-$31,100 TD, 1997 3 accidents-$25,700 TD (2 injuries), 1998 2 accidents-$13,500 TD, 1999 1 accident-(1 killed)
2000's:	34 accidents reported by the Federal Railroad Administration: 2000 2 accidents-$58,458 TD, 2001 1 accident-$34,498 TD, 2002 3 accidents-$34,300 TD, 2003 9 accidents-$271,435 TD, 2004 3 accidents-$123,153 TD, 2005 2 accidents-$90,004 TD, 2006 3 accidents-$25,978 TD, 2007 7 accidents-$959,443 TD (1 injury), 2008 2 accidents-$18,130 TD, 2009 2 accidents-$500 TD
2010's:	27 accidents reported by the Federal Railroad Administration: 2010 2 accidents-$4,000 TD, 2011 5 accidents-$239,236 TD, 2012 2 accidents-$17,000 TD, 2013 3 accidents-$61,045 TD (2 injuries), 2014 1 accident-$61,045 TD, 2015 4 accidents-$520,664 TD, 2016 4 accidents-$27,494 TD (1 injury), 2017 2 accidents-$287,538 TD, 2018 4 accidents-$83,526 TD (1 killed)

Source: Federal Railroad Administration, Office of Safety Analysis
TD=Total Damages

Railroad accidents have caused $4,507,425 in damages, 23 injuries, and 8 deaths from 1980-2018. This is an average of $115,575 in total damages per year in rail accidents. There are, on average from 1980-2018, 4 accidents per year in

La Crosse County. Based on 4 accidents per year, La Crosse County could anticipate $462,300 in total damages in railway accidents per year.

Railroad Vulnerability Assessment

- Critical Facilities. In the County, 172 service oriented critical facilities were identified. These 172 facilities included: (28) government and military facilities; (13) hospitals, clinics, or residential facilities; (20) police and fire facilities; and (56) schools with (111) buildings. These facilities could be severely affected from a train derailment. The structures could be destroyed or damaged from an explosion from a derailment, they could be forced to evacuate, or they could be cut off due to road closures. See Tables 3-7 through 3-10 and Maps 3-1 through 3-4 for further information and location of these facilities.
- Business and Industry. In La Crosse County there are 3,053 businesses and industries that employ 61,882 people, with an annual payroll of approximately $2.5 billion, see Table 3-6. Due to the location and layout of the incorporated communities, many businesses and industries located within these communities could be severely affected by a train derailment. While most would not be structurally impacted or damaged by a derailment, road closures or evacuations due to a derailment would shut down these businesses and industries.
- Agriculture. In 2018, Department of Revenue records indicated that 105,394 acres of county land were classified as agricultural and another 43,289 acres were classified as agriculture forest. A lot of agricultural products are transported by rail but a train derailment would have little impact unless the derailment would cause a significant shut down time for the rail line.
- Roads and Highways. Interstate 90 runs parallel to the Canadian Pacific rail line and a derailment causing an evacuation could shut down significant roadways in the county. In addition to potential evacuations train derailments could potentially close roads which cross over tracks if the derailment would occur at these points.
- Railroads. Train derailments have a huge impact on railroads as any derailment cases a shutdown of that line until the derailment can be cleared.
- Airway. The La Crosse Municipal Airport's vulnerability to train derailments is negligible and would only be affected in the event of an evacuation being necessary due to the release of toxins which could cover the airport area.
- Waterways. The Burlington Northern-Santa Fe rail line runs along the Mississippi River and the Canadian Pacific Crosses the Mississippi River. A train derailment along either of these lines could potentially spill pollutants into the river or creek beds. If hazardous material from rail cargo gets into the Mississippi River system, the results could be catastrophic.
- Municipal Water. In the County there are 44 municipal wells and water systems in operation, see Table 3-11. These facilities' vulnerability to rail derailment is minimal. These facilities could be affected through a spillage from a derailment seeping into the groundwater and contaminating the well or if a facility would have to be shut down due to a prolonged evacuation caused by a derailment.
- Wastewater Treatment Facilities. There are 12 wastewater treatment facilities in operation in the County, see Table 3-12. A derailment adjacent to one of these facilities could damage or even destroy the facility. In addition, these facilities could also be affected in the event of a derailment causing a prolonged evacuation.
- Hazardous Material Sites. Hazardous materials located near rail lines could be impacted by a train derailment. A derailment with explosive materials could damage or destroy buildings which house hazardous materials.

Railroad Risk Assessment Designation

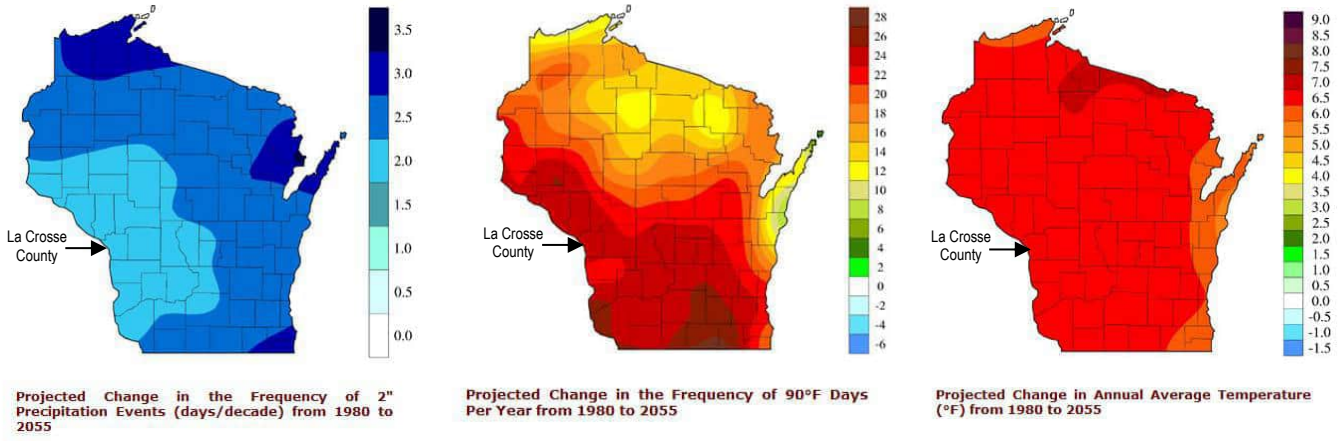
Railroad Historical Occurrence Rating: High 9
Railroad Vulnerability Rating: Negligible - 2
Railroad Probability Rating: Highly Likely - 8
Railroad Local Official Survey Rating: Low - 2
Railroad Risk Assessment Designation: **Low Threat – 12 points**
See Table 3-2 for a detailed analysis to determine the above Risk Assessment Designation.

Rail Hazard Mitigation Ideas: ● Local governments and state governments can promote community awareness of train derailment risks ● First responders can obtain specific training provided by the railroad companies on how to respond to derailments ● Municipalities can develop evacuation plans ● Local governments can petition state and federal agencies for safer rail cars and equipment ● Local municipalities can purchase and stage along the rail line specific response equipment ● Move structures to less hazardous locations

3.21 La Crosse County, Natural Hazards and Climate Change

Hazard profiles provide information and predictions based on past hazard occurrence data. Climate change may make past trends unreliable sources for predicting future impacts, frequency, probability, and vulnerabilities. Climate change has and will continue to impact average annual temperatures causing increased frequency in heat waves; increased frequency and intensity of severe rainstorms; shorter, warmer winters with decreased river ice cover; increased drought frequency, and other impacts. In general, La Crosse County, along with most of Wisconsin, will continue growing warmer and drier during this century, especially in the summer; and rainfall amount and intensity will continue to increase. It is projected that over the next 25 years, La Crosse County's climate will experience:

- Increases in temperatures of 6.5°F, with the greatest increases in the winter
- Sixteen less nights a year with temperatures below 0°F
- Twenty-four more days a year with temperatures above 90°F
- More precipitation with more severe precipitation events
- Less snow cover, deeper frost depth, and more freeze-thaw cycles



Projected Change in the Frequency of 2" Precipitation Events (days/decade) from 1980 to 2055

Projected Change in the Frequency of 90°F Days Per Year from 1980 to 2055

Projected Change in Annual Average Temperature (°F) from 1980 to 2055

Source: Wisconsin's Changing Climate: Impacts and Adaptation 2011

Analysis of historical data, combined with climate model downscaling, suggests a trend towards wetter conditions and more intense rainfall. Climate models also suggest that increased winter snowpack, and late winter rainfall, may result in high regional groundwater tables and river levels, and saturated soil conditions.

Potential Impacts

The University of Wisconsin and the Wisconsin Department of Natural Resources (DNR) have established the Wisconsin Initiative on Climate Change Impacts (WICCI). WICCI working groups have investigated how potential changes in Wisconsin's climate might impact natural and human systems around the state. Some potential impacts of concern for La Crosse County with regards to stormwater management and large rainfalls include:

- Conveyance systems filled beyond capacity cause flooded homes and streets;
- Roadways and bridges are washed-out or become impassable;
- Groundwater flooding of property and cropland increases;

- Rural residential wellheads contamination by flood waters and high groundwater;
- Impoundments and stormwater detention ponds fail more frequently;
- Raingardens and other biofiltration best management practices (BMPs) fail due to saturated soil conditions;
- Increased erosion of slopes by intense rainfall events leads to high sediment and phosphorus loading to surface waters;
- Runoff of manure from fields, and accompanying fish kills, are more frequent;
- Stormwater inflow and groundwater infiltration to sanitary sewers, results in untreated municipal wastewater flowing into to lakes and streams.

Other potential impacts of concern for La Crosse County include:

- Warmer nighttime temperatures might lead to more extreme heat waves, increasing the risk for heat stroke in some populations.
- Air pollution, increasing temperatures, changing circulation patterns, and other processes combine to increase ground-level ozone, which affects respiratory health.
- Heavy rains and flooding can overwhelm sewer and stormwater systems, leading to a rise in water pollution and the risk of waterborne diseases such as cryptosporidium and giardia.
- Changes in temperatures and precipitation could result in an increase in disease-carrying insects, including ticks and mosquitoes. This can result in a greater risk for contracting vector-borne diseases, such as Lyme disease, West Nile encephalitis, and Zika virus.
- Changes in temperature and precipitation could affect growing seasons, crop yields, weed and pest infestations, and dairy productivity.
- Changes in the timing and amount of rainfall influence groundwater recharge, and any decrease in groundwater recharge could be compounded by increased demand for irrigation due to an extended growing season, shifts in the timing of precipitation, and high temperatures or regional droughts

Solutions/Adaptations

Although the impacts of climate change are already being seen in Wisconsin, there are things La Crosse County policymakers, business leaders, and residents can do to help reduce potential impacts from climate change. The development of climate change mitigation programs can help decrease the impacts from climate change while advancing other community priorities. Examples include implementing cost-effective clean energy policies and programs and reducing carbon emissions. Climate change and clean energy policies and programs can reduce greenhouse gas emissions, lower energy costs, improve air quality and public health, and help achieve economic development goals. The following are some solutions or adaptations to climate change impacts that could be employed in La Crosse County. Many of the identified solutions/ adaptations were developed by the WICCI working groups.

● Strengthen public health response and warning systems ● Increase energy efficiency ● Incorporate renewable energy sources such as wind, solar, geothermal, and biomass ● Increase vehicle fuel economy ● Invest in clean transportation choices ● Encourage bicycle and pedestrian transportation and expand availability options ● Implement bank improvement projects that reduce stormwater runoff to banks and waterways and integrate natural infiltration features such as vegetated swales ● Improve or restore natural bank protection features ● Protect floodplains, wetlands, and other natural “green infrastructure” features that can hold flood waters and enable water infiltration ● Implement development setbacks based on defensible scientific data ● Relocate or elevate structures that are threatened by flooding or erosion ● Provide education for developers, bankers, and insurance agents ● Ongoing comprehensive planning and improved implementation of existing plans ● Use best management practices for site design to control stormwater runoff ● Develop plans for bluff stability enhancement, e.g. slow erosion by planting vegetation on bluffs ● Use a risk/consequence approach to evaluate and modifying existing infrastructure to

accommodate observed and predicted changes in climate ● Develop and evaluate alternative tools and strategies for the design of stormwater-related infrastructure, using a collaborative process that includes climate scientists, water resource managers, design engineers, and regulators, and members of relevant business communities.

Table 3-1
La Crosse County Local Official's Hazard Risk Assessment Survey Results

In fall 2019 the La Crosse County Emergency Management Coordinator and the Mississippi River Regional Planning Commission coordinated efforts in developing a Natural Hazard Risk Assessment Survey for local officials to complete and return. This survey was mailed to all County Board Supervisors, Village Presidents, Town Chairman, Mayors, Chiefs of Police, the Sheriff, and Fire Department Chiefs in the County. Each local official was asked in the survey to rank the County's natural hazards as high, medium, or low regarding their opinion on each hazard's threat to their community's health and public safety. The following are results of this survey. Thirty seven surveys were mailed out and twelve were returned.

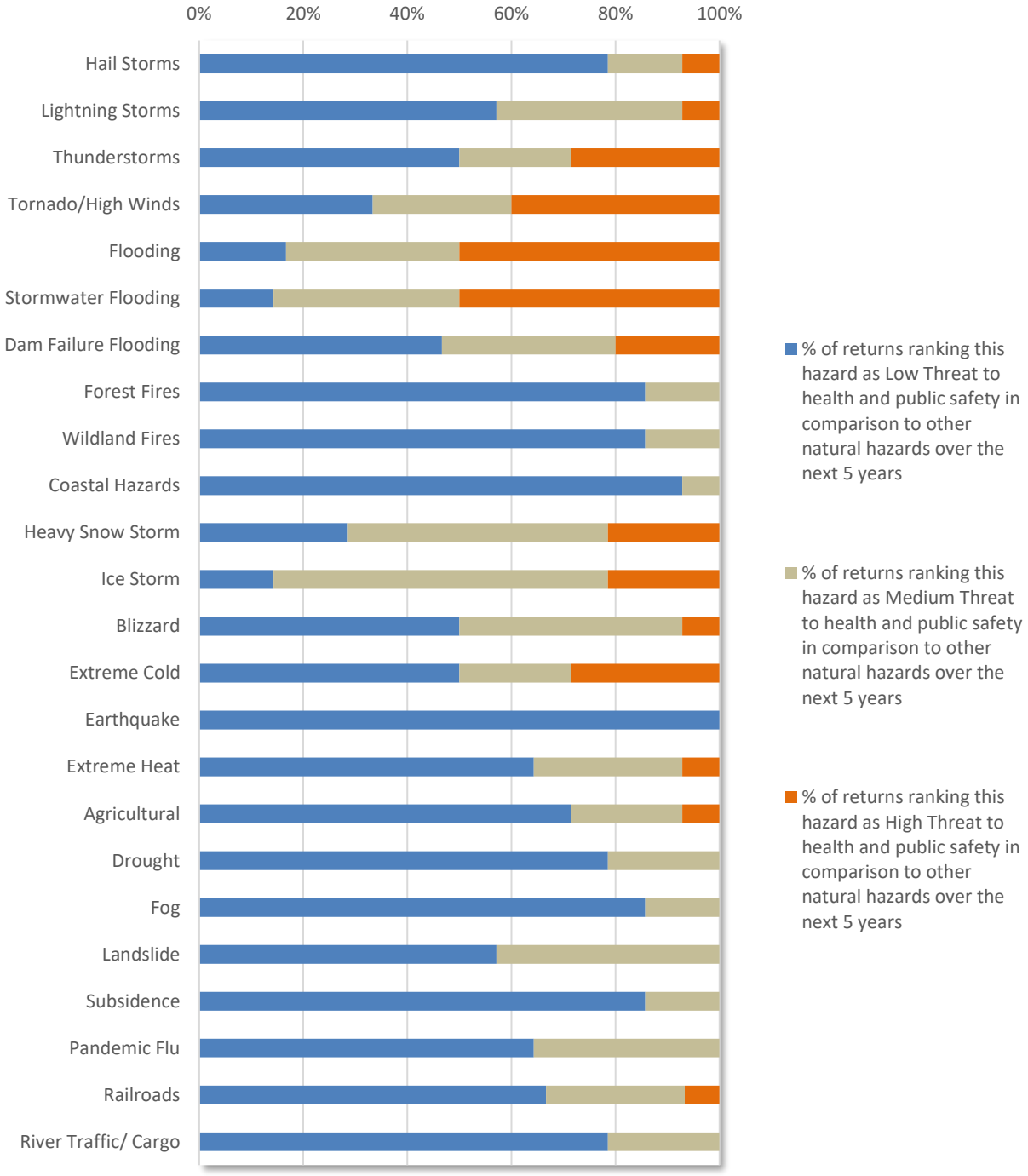


Table 3-2
La Crosse County Hazard Risk Assessment

Natural Hazards:	**Historical Occurrence Rating Criteria:** • Less than 4 occurrences in the past 25 years =Low rating, 1-3 points • 4 to 7 occurrences in the past 25 years = Moderately Low rating, 3-5 points • 8 to 12 occurrences in the past 25 years = Moderately High rating, 5-7 points • More than 12 occurrences in the past 25 years = High rating, 7-9 points	**Vulnerability Rating Criteria:** • Less than 10% of population or property adversely affected = Negligible rating, 1-3 points • 10% to less than 25% of population or property adversely affected = Limited rating, 3-5 points • 25% to 50% of the population or property adversely affected = Critical rating, 5-7 points • More than 50% of the population or property adversely affected = Catastrophic rating, 7-9 points	**Probability Rating Criteria:** • Less than 1% probability in the next 100 years = Unlikely rating, 1-3 points • From 1% and 10% probability in the next year or at least one chance in next 100 years = Possible rating, 3-5 points • Over 10% to nearly 100% probability in the next year or at least one chance in the next 10 years = Likely rating, 5-7 points • Nearly 100% chance in the next year = Highly Likely rating, 7-9 points	**Local Official Hazard Survey Rating Criteria:** • A majority of local officials were of the opinion that this hazard posed a "low" threat to health and public safety = Low rating, 1-3 points • A majority of local officials were of the opinion that this hazard posed a "medium" threat to health and public safety = Medium rating, 3-6 points • A majority of local officials were of the opinion that this hazard posed a "high" threat to health and public safety = High rating, 6-9 points	**Risk Factor Rating Total:**	**Risk Assessment Designation:** • A combined risk factor rating of 14 points or less = Low Threat • A combined risk factor rating of 15 to 21 points = Moderate Threat • A combined risk factor rating of 22 points or greater = High Threat
Hailstorm	9	2	8	2	**21**	Moderate Threat
Lightning Storm	8	2	7	4	**21**	Moderate Threat
Thunderstorm	9	2	8	6	**25**	High Threat
Tornado/High Winds	7	5	6	7	**25**	High Threat
Riverine/Flash Flooding	9	4	9	8	**30**	High Threat
Dam Failure Flooding	1	2	3	3	**9**	Low Threat
Forest/Wildland Fires	1	1	3	2	**7**	Low Threat
Heavy Snowstorm	9	7	8	5	**29**	High Threat
Ice Storm	7	7	6	6	**26**	High Threat
Blizzard	1	7	3	3	**14**	Low Threat
Extreme Cold	8	7	6	5	**26**	High Threat
Earthquake	1	7	3	1	**12**	Low Threat
Extreme Heat	6	7	5	4	**22**	High Threat
Agricultural	2	3	3	3	**11**	Low Threat
Drought	2	5	3	3	**13**	Low Threat
Fog	2	1	7	2	**12**	Low Threat
Landslide	3	1	3	3	**10**	Low Threat
Subsidence	1	1	3	2	**7**	Low Threat
Pandemic Flu	1	9	2	3	**15**	Moderate Threat

Table 3-3
Structures within the FEMA 100-year Floodplain by Municipality

Municipality	Number of Parcels	2019 Assessed Land Value	2019 Assessed Improvement Value	2019 Assessed Total
Town of Barre	2	$46,900	$187,200	$234,100
Town of Burns	2	$44,300	$143,800	$188,100
Town of Campbell	76	$7,283,820	$10,052,800	$17,466,400
Town of Farmington	21	$191,700	$1,241,500	$1,380,100
Town of Hamilton	6	$1,904,500	$2,459,100	$4,363,600
Town of Holland	5	$139,100	$193,900	$333,000
Town of Medary	1	$35,700	$117,800	$153,500
Town of Onalaska	79	$7,372,800	$7,372,800	$8,662,500
Town of Shelby	21	$1,215,100	$3,650,400	$4,869,300
Village of Bangor	2	$6,500	$3,100	$9,600
Village of Holmen	11	$513,500	$1,712,900	$2,226,400
City of La Crosse	1,178	$34,020,287	$132,281,800	$162,284,400
City of Onalaska	7	$889,100	$3,321,200	$4,210,300
La Crosse County	**1,411**	**$53,663,307**	**$162,738,300**	**$206,381,300**

TABLE 3-4
LA CROSSE COUNTY (100 YEAR) FLOOD DAMAGE POTENTIAL
FOR RESIDENCES AND BUSINESSES

River Body and Location of Structures	Number of Structures at This Location	Structures Impacted During 100 Year Flood Event and First Floor Water Level Estimates[1]	Total Damage to Structures During a 100 Year Flood Level Event[1]
Black River and Flemming Creek	4 residences 7 agriculture 1 exempt	2 residences with 1' of water 2 residences with minor damage 3 agriculture with 1' of water 4 agriculture with minor damage 1 exempt with minor damage	Avg. improve. residence $50,925 Ave. agriculture $64,343 2 X $50,925 X 0.22 = $22,407 3 X $64,343 X 0.22 = $42,466 7 X $2,000 = $14,000 **TOTAL $78,873**
Sand Lake Creek	21 residences	12 residences with 1' of water 9 residences with minor damage	Avg. improve. residence $159,042 12 X $159,042 X 0.22 = $419,871 9 X $2,000 = $18,000 **TOTAL $437,871**
Brice Prairie	25 residences 3 commercial	22 residences with 1' of water 3 commercial with 1' of water 3 commercial with minor damage	Avg. improve. residence $125,784 Ave. commercial $39,766 22 X $125,784 X 0.22 = $320,878 3 X $39,766 X 0.22 = $26,246 3 X $2,000= $6,000 **TOTAL $353,124**

TABLE 3-4
LA CROSSE COUNTY (100 YEAR) FLOOD DAMAGE POTENTIAL
FOR RESIDENCES AND BUSINESSES

River Body and Location of Structures	Number of Structures at This Location	Structures Impacted During 100 Year Flood Event and First Floor Water Level Estimates[1]	Total Damage to Structures During a 100 Year Flood Level Event[1]
C. Onalaska	5 Residential 2 commercial	5 residences with 1' of water 2 commercial with minor damage	Ave. improve. residence $194,180 Ave commercial= $1,175,150 5 X $194,180 X 0.22 = $213,598 2 X $2,000 = $4,000 **TOTAL $217,598**
T. Campbell	75 residences 1 commercial	25 with 2' of water 50 with 1' of water 1 commercial with minor damage	Avg. improve. residence $95,571 25 X $95,571 X 0.3 = $716,783 50 X $95,571 X 0.22 = $1,051,281 1 X $2,000 = $2,000 **TOTAL $1,770,064**
City of La Crosse	1,013 residences 101 commercial 5 manufacturing 40 tax exempt	135 residences with 3' of water 177 residences with 2' of water 346 residences with 1' of water 11 com./man. with 3' of water 54 com./man. with 2' of water 41 com./man. with 1' of water 1 tax exempt with 3' of water 3 tax exempt with 2' of water 8 tax exempt with 1' of water 383 with minor damage	Avg. residence $92,548 Avg. com./man. = $372,933 135 X $92,548 X 0.35 = $4,372,893 177 X $92,548 X 0.3 = $4,914,299 346 X $92,548 X 0.22 = $7,044,754 11 X $372,933 X 0.35 = $1,435,792 54 X $372,933 X 0.3 = $6,041,515 41 X $372,933 X 0.22 = $3,363,856 383 X $2,000 = $766,000 1 X $92,548 X 0.35 = $32,392 3 X $92,548 X 0.3 = $83,293 1 X $92,548 X 0.22 = $20,361 **TOTAL $28,075,155**
La Crosse River	4 residences 1 commercial 2 agriculture	4 residences with 1' of water 1 commercial with minor damage 2 agriculture with minor damage	Avg. improve. residence $53,275 4 X $53,275 X 0.22 = $46,882 3 X $2,000 = $6,000 **TOTAL $52,882**
Town of Shelby	19 residences 2 commercial	10 residences with 1' of water 9 residences with minor damage 2 commercial with minor damage	Avg. improve. residence $68,732 10 X $68,732 X 0.22 = $151,210 11 X $2,000 = $22,000 **TOTAL $173,210**
Bostwick Creek	2 residences 1 agriculture	2 residences with 1' of water 1 agricultural with minor damage	Avg. improve. residence $76,050 2 X $76,050 X 0.22 = $33,462 1 X $2,000 = $2,000 **TOTAL $35,462**

TABLE 3-4
LA CROSSE COUNTY (100 YEAR) FLOOD DAMAGE POTENTIAL
FOR RESIDENCES AND BUSINESSES

River Body and Location of Structures	Number of Structures at This Location	Structures Impacted During 100 Year Flood Event and First Floor Water Level Estimates[1]	Total Damage to Structures During a 100 Year Flood Level Event[1]
Dutch Creek	1 residence	1 residence with minor damage	Avg. improve. residence $1,900 1 X $2,000 = $2,000 **TOTAL $2,000**
LA CROSSE COUNTY TOTAL COUNTY TOTAL			**$31,160,777**

Damage estimates are based on determining an average value for a residence or business at each of the eight locations identified in the far left column and multiplying this average value by a percentage factor provided by the Federal Insurance Administration that is based on the level of water in the first floor of the structure. For further information see Design Manual for Retrofitting Flood-Prone Residential Properties published by FEMA.

Table 3-5

La Crosse County Transportation Assessment

Municipality	2017 Number of Motor Vehicles & Trailers[1]	Interstate Miles[2]	County Jurisdiction Arterial Miles	County Jurisdiction Collector Miles	County Hwy Miles[2]	Town Roads[2]	Village/ City Streets[2]	Burlington Northern Santa Fe Rail Miles	Canadian Pacific Rail Miles	Total Rail Miles
Towns										
Bangor	1,186	9.65		14.60	23.77	24.12			3.6	3.6
Barre	616			12.56	14.43	16.32				
Burns	707	0.92	2.08	8.34	20.25	35.09			0.8	0.8
Campbell	1,615	5.42			5.03	19.36			0.4	0.4
Farmington	2,291			40.85	69.86	39.87				
Greenfield	1,126			9.48	22.27	30.66				
Hamilton	1,451	5.56	1.60	15.77	20.93	48.42			4.1	4.1
Holland	1,848		0.44	14.18	16.38	47.80		2.2		2.2
Medary	714		0.28	2.54	3.45	16.25		1.0	0.9	1.9
Onalaska	2,508		2.59	23.48	32.60	48.39		6.5		6.5
Shelby	2,142		0.18	5.76	10.77	46.00		1.7		1.7
Washington	452			10.52	23.40	27.14				
Cities & Villages										
V. Bangor	1,792	2.01		0.92	0.92		8.25		1.0	1.0
V. Holmen	12,886		3.52	3.23	6.75		51.05			
V. Rockland	894			0.64	0.64		4.67		0.5	0.5
V. West Salem	7,622	0.84	1.59	2.12	4.12		23.06		1.9	1.9
C. La Crosse	51,824	0.85	0.94	2.64	4.91		193.18	13.7	5.9	19.6
C. Onalaska	22,053	7.88	1.14	0.20	1.34		90.31	2.1		2.1
COUNTY TOTAL	**113,727**	**33.13**	**102.12**	**35.77**	**281.82**	**399.42**	**283.49**	**27.2**	**19.1**	**46.3**

(1) Does not include vehicles registered in "unknown tax districts"

(2) There are five jurisdictional classifications: Interstate Highways (Example I94), State System Highways (Example USH 14-STH 171), County Highways (Example CTH B), Town Roads (Example Mound Ridge Rd), Village/City Streets (Example Main Street). Within incorporated areas (villages/cities), highways marked as state system or county roads will be classed by mileage by that system - even though they may also carry a local street name. The State system highways are either identified by functional classification-Principal/Minor Arterial (example USHs 14/61, STH 35, STH 27) or as Major/Minor collectors (example STH 179). Some local roads that are not identified as state systems roads may be a "federal aid" road.

Table 3-6
La Crosse County Vulnerability Assessment
Number of Establishments/Employment/Payroll

NAICS code description	No. of Employees [1]	Annual payroll ($1,000) [2]	Total Establishments
La Crosse County Totals	**61,882**	**2,528,539**	**3,053**
11--- Agriculture, forestry, fishing and hunting	9	267	5
21--- Mining, quarrying, and oil and gas extraction	C	D	1
22--- Utilities	E	D	6
23--- Construction	2,639	167,988	293
31--- Manufacturing	7,901	365,436	152
42--- Wholesale trade	2,826	136,600	130
44--- Retail trade	8,916	209,390	425
48--- Transportation and warehousing	2,130	100,222	102
51--- Information	2,048	174,580	65
52--- Finance and insurance	2,171	119,562	228
53--- Real estate and rental and leasing	871	28,580	138
54--- Professional, scientific, and technical services	1,880	97,235	246
55--- Management of companies and enterprises	2,635	171,249	38
56--- Administrative and Support and Waste Mang. and Remediation Srvs.	3,502	112,201	124
61--- Educational services	1,366	30,468	39
62--- Health care and social assistance	11,239	570,335	315
71--- Arts, entertainment, and recreation	1,463	16,457	74
72--- Accommodation and food services	6,660	92,383	338
81--- Other services (except public administration)	3,116	89,955	330
99--- Industries not classified	2	28	4

Source: U.S. Department of Commerce-Economic and Statistics Administration-U.S. Census Bureau-County Business Patterns 2016

(1) Total includes No. of employees in all industry classifications, (2) Total Includes annual payroll in all industry classifications

Note: County Business Patterns (CBP) covers most NAICS industries excluding crop and animal production; rail transportation; National Postal Service; pension, health, welfare, and vacation funds; trusts, estates, and agency accounts; private households; and public administration. CBP also excludes most establishments reporting government employees.

A: 0-19 employees

B: 20-99 employees

C: 100-249 employees

E: 250-499 employees

F: 500-999 employees

G: 1,000-2,499 employees

H: 2,500 - 4,999 employees

I: 5,000 - 9,999 employees

J: 10,000 - 24,999 employees

K: 25,000 - 49,999 employees

L: 50,000 - 99,999 employees

M: 100,000 or more employees

S: Withheld because estimate did not meet publication standards

D: Withheld to avoid disclosing data for individual company's data are included in higher level totals

Table 3-7

La Crosse County Critical Facilities: Government and Military Facilities

Facility	Community	Address	Telephone
Courthouse and Law Enforcement Center	La Crosse	333 Vine Street	(608) 785-9590
La Crosse County Administrative Center	La Crosse	212 6th Street N	(608) 785-9700
La Crosse County Health & Human Service Bldg.	La Crosse	300 4th Street N	(608) 785-5875
La Crosse Municipal Airport	La Crosse	2850 Airport Road	(608) 789-7464
La Crosse Center	La Crosse	300 Harborview Plaza	(608) 789-7400
Downtown La Crosse Transit Center	La Crosse	3rd and Jay Streets	
La Crosse City Hall	La Crosse	400 La Crosse Street	(608) 789-7500
Onalaska City Hall	Onalaska	415 Main Street	(608) 781-9530
Omni Center	Onalaska	255 Riders Club Road	(608) 781-9566
Bangor Village Hall	Bangor	106 15th Ave. North	(608) 486-4084
Holmen Village Hall	Holmen	421 S Main Street	(608) 526-4336
Rockland Village Hall	Rockland	105 W Center Street	(608) 486-4037
West Salem Village Hall	West Salem	175 Leonard Street S	(608) 786-1858
Bangor Town Hall	Bangor	N4400 State Road 162	(608) 769-1185
Barre Town Hall	La Crosse	W3541 County Road M	
Burns Town Hall	Bangor	W1313 Jewett Road	(608) 486-4272
Campbell Town Hall	La Crosse	2219 Bainbridge Street	(608) 783-0050
Farmington Town Hall	Mindoro	N8309 State Road 108	(608) 857-3913
Greenfield Town Hall	La Crosse	N1800 Town Hall Rd	(608) 787-0400
Hamilton Town Hall	West Salem	N5105 N. Leonard Street	(608) 786-0989
Holland Town Hall	Holmen	W7937 County Road MH	(608) 526-3354
Medary Town Hall	La Crosse	N3393 Smith Valley Road	(608) 781-2275
Onalaska Town Hall	Onalaska	W7052 Second Street	(608) 783-4958
Shelby Town Hall	La Crosse	2800 Ward Avenue	(608) 788-1032
Town of Washington- Town Halle	Coon Valley	W561 Muenzenberger Rd	(608)-486-2297
Onalaska National Guard Amory	Onalaska	910 Oak Forest Drive	(608) 789-4600
DNR La Crosse Area Headquarters	La Crosse	3550 Mormon Coulee Road	(608) 785-9000
DOT La Crosse Area Headquarters	La Crosse	3550 Mormon Coulee Road	(608) 785-9022
US Fish & Wildlife Service Resource Center	Onalaska	555 Lester Ave	(608) 783-4104

See Map 3-1 for the location of these government and military facilities.

Table 3-8

La Crosse County Critical Facilities: Hospitals, Clinics and Residential Care Facilities

Facility	City	Address Line 1	Telephone
Mayo Clinic Health System	La Crosse	800 West Avenue So	(608) 785-0940
Mayo Clinic Holmen Clinic	Holmen	1303 Main Street South	(608) 526-3351
Mayo Clinic Onalaska Clinic	Onalaska	191 Theatre Road	(608) 392-5000
Mayo Clinic Family Health Clinic	La Crosse	815 10th Street South	(608) 392-7390
Gundersen Health System	La Crosse	1910 South Avenue	(608) 782-7300
Gundersen Health System - Onalaska Clinic	Onalaska	3111 Gundersen Drive	(608) 775-8100
Bethany Riverside	La Crosse	2575 S 7th Street	(608) 406-3900
Benedictine Manor of La Crosse	La Crosse	2902 East Ave S	(608) 788-9870
Mulder Health Care Facility	West Salem	713 N Leonard Street	(608) 786-1600
Onalaska Care Center	Onalaska	1600 Main Street	(608) 783-4681
Bethany St. Joseph Care Center	La Crosse	2501 Shelby Road	(608) 788-5700
Hillview Health Care Center	La Crosse	3501 Park Lane Drive	(608) 789-4800
Lakeview Health Center	West Salem	902 E Garland Street	(608) 786-1400

See Map 3-2 for the location of these hospitals, clinics, and residential care facilities

Table 3-9

La Crosse County Critical Facilities: Police and Fire Facilities

Facility Name	City	Address	Telephone
Fire Facilities			
City of La Crosse Fire Station # 1	La Crosse	726 5th Ave S	(608) 789-7260
City of La Crosse Fire Station # 2	La Crosse	626 Monitor Street	(608) 789-7260
City of La Crosse Fire Station # 3	La Crosse	1710 Losey Blvd S	(608) 789-7260
City of La Crosse Fire Station # 4	La Crosse	906 Gillette Street	(608) 789-7260
Bangor-Burns Volunteer Fire Dept	Bangor	1310 Commercial St	(608) 486-2964
Campbell Township Fire Dept	T. Campbell	2219 N Bainbridge St	(608) 783-0050
Farmington Volunteer Fire Dept	Mindoro	W3210 County RD D	(608) 857-3913
Holmen Area Fire Dept	Holmen	710 S Main Street	(608) 526-9363
Onalaska Fire Dept	Onalaska	415 Main Street	(608) 781-9546
Shelby Fire Dept	T. Shelby	2800 Ward Avenue	(608) 788-1032
West Salem Volunteer Fire Dept	West Salem	100 Mill Street S	(608) 786-0111
Police Facilities			
La Crosse County Sheriff's Office	La Crosse	333 Vine St	(608) 785-9629
Bangor Police Department	Bangor	100 17th Ave N	(608) 486-4276
Campbell Police Department	La Crosse	2219 Bainbridge St	(608) 783-1050
Holmen Police Department	Holmen	119 Wall Street W	(608) 526-4212
La Crosse Police Department	La Crosse	400 La Crosse Street	(608) 785-5962
Onalaska Police Department	Onalaska	415 Main Street	(608) 781-9550
Shelby Police Department	La Crosse	2801 Ward Avenue	(608) 788-1032
West Salem Police Department	West Salem	175 S Leonard St	(608) 786-0407
UW-La Crosse Police Department	La Crosse	605 17th Street N	(608) 789-9000

See map 3-3 for location of these police and fire departments.

Table 3-10
La Crosse County Critical Facilities: School Facilities

Facility	Community	Address	Telephone
Bangor Elementary School	Bangor	701 14th Ave S	(608) 486-5206
Bangor Middle/High School	Bangor	700 10th Ave S	(608) 486-5201
St Paul's Evangelical Lutheran School	Bangor	1301 Pearl Street	(608) 486-2641
Evergreen Elementary School	Holmen	510 Long Coulee Rd	(608) 526-9080
Holmen Middle School	Holmen	502 Main St	(608) 526-3391
Holmen High School	Holmen	1001 McHugh Rd	(608) 526-3372
Prairie View Elementary	Holmen	1201 Newport Lane	(608) 526-1600
Sand Lake Elementary School	Holmen	3600 Sand Lake Rd	(608) 781-0974
Viking Elementary School	Holmen	500 E Wall St	(608) 526-3316
Aquinas High School	La Crosse	315 South 11th Street	(608) 784-0287
Aquinas Middle School	La Crosse	315 South 11th Street	(608) 784-0156
Blessed Sacrament Elementary School	La Crosse	2404 King St.	(608) 782-5564
Cathedral School	La Crosse	1319 Ferry Street	(608) 782-5998
Central High School	La Crosse	1801 Losey Blvd S	(608) 789-7900
Chileda Institute	La Crosse	1825 Victory Street	(608) 782-6480
Coulee Montessori Charter School	La Crosse	1611 Kane Street	(608) 789-7760
Emerson Elementary School	La Crosse	2101 Campbell Rd	(608) 789-7990
First Evangelical Lutheran School	La Crosse	520 West Avenue S.	(608) 784-1050
Faith Baptist School	La Crosse	3615 S. 28th St.	(608) 788-1165
Hamilton Early Learning Center	La Crosse	1111 7th St S	(608) 789-7695
Hintgen Elementary School	La Crosse	3505 28th St S	(608) 789-7767
Immanuel Lutheran School	La Crosse	806 St. Paul St.	(608) 784-5712
La Crosse Offsite Preschool	La Crosse	Hogan Admin Ctr, 807 East Ave South.	(608) 789-8942
La Crossroads Charter	La Crosse	1801 Losey Blvd. S	(608) 789-7900
La Crosse Polytechnic Charter School	La Crosse	228 5th Ave S, La Crosse, WI	(608) 789-8940
Leadership	La Crosse	Grandview Center 1707 Main St	(608) 791-6240
Lincoln Middle School	La Crosse	510 9th St S	(608) 789-7780
Logan High School	La Crosse	1500 Ranger Dr.	(608) 789-7700
Logan Middle School	La Crosse	1450 Avon St	(608) 789-7740
Longfellow Middle School	La Crosse	1900 Denton St	(608) 789-7670
North Woods International School	La Crosse	2541 Sablewood Rd	(608) 789-7000
Northside Elementary	La Crosse	1611 Kane Street	(608) 789-7970
Mount Calvary-Grace Lutheran School	La Crosse	1614 Park Ave.	(608) 784-8223
Providence Academy	La Crosse	716 Windsor	(608) 784-6167
School of Technology and Arts	La Crosse	1111 S. 7th St.	(608) 789-7695
School of Technology and Arts II	La Crosse	510 9th St S	(608) 789-7780
Southern Bluffs Elementary School	La Crosse	4010 Sunnyside Dr.	(608) 789-7020
Spence Elementary School	La Crosse	2150 Bennett St.	(608) 789-7773
State Road Elementary School	La Crosse	3900 Pammel Creek Rd.	(608) 789-7690
Summit Environmental Elementary School	La Crosse	1800 Lakeshore Dr.	(608) 789-7980
Mindoro Elementary School	Mindoro	N8254 State Road 108	(608) 857-3410
Eagle Bluff Elementary School	Onalaska	200 Eagle Bluff Court	(608) 783-2453
Luther High School	Onalaska	1501 Wilson St	(608) 783-5435
Northern Hills Elementary School	Onalaska	910 East Ave. N	(608) 783-4542
Onalaska High School	Onalaska	700 Hilltopper Place	(608) 783-4561
Onalaska Middle School	Onalaska	711 Quincy St.	(608) 783-5366
Pertzsch Elementary School	Onalaska	524 Main St.	(608) 783-5644
St Patrick's Elementary School	Onalaska	127 11th Ave. N.	(608) 783-5483
St Paul's Lutheran School	Onalaska	1201 Main St.	(608) 783-4822
Sandy Oak Amish School	Rockland	N4760 CTH J	NA
Christ St John's Lutheran School	West Salem	500 Park St	(608) 786-1250
Coulee Region Christian School	West Salem	230 W. Garland	(608) 786-3004
West Salem Elementary	West Salem	475 N. Mark St.	(608) 786-1662
West Salem High School	West Salem	490 N. Mark St.	(608) 786-1220
West Salem Middle School	West Salem	450 N. Mark St.	(608) 786-2090
UW-La Crosse	La Crosse		

Facility	Community	Address	Telephone
Angell Hall	UWL	422 N 14th Street	(608) 785-8075
Coate Hall	UWL	1405 Farwell Street	(608) 785-8075
Drake Hall	UWL	1510 Badger Street	(608) 785-8075
Eagle Hall	UWL	1500 La Crosse Street	(608) 785-8075
Hutchison Hall	UWL	1425 Pine Street	(608) 785-8075
Laux Hall	UWL	622 East Ave N.	(608) 785-8075
Reuter Hall	UWL	1824 La Crosse Street	(608) 785-8075
Sanford Hall	UWL	1815 Farwell Street	(608) 785-8075
Wentz Hall	UWL	1515 Pine Street	(608) 785-8075
White Hall	UWL	1806 Farwell Street	(608) 785-8075
Cartwright Center	UWL	1741 State Street	(608) 785-8888
Archaeology Center	UWL	1631 Pine Street	(608) 785-8463
Centennial Hall	UWL	Center UW-LAX Campus	(608) 785-8000
Recreational Eagle Center	UWL	1601 Badger Street	(608) 785-8888
Whitney Center	UWL	515 N 15th Street	(608) 785-8888
Center for the Arts	UWL	336 N 16th Street	(608) 785-8000
Cowley Hall of Science	UWL	1707 Pine Street	(608) 785-8000
Graff Main Hall	UWL	1725 State Street	(608) 785-8000
Health Science Center	UWL	1300 Badger Street	(608) 785-5100
Mitchell Hall	UWL	1820 Pine Street	(608) 785-8000
Morris Hall	UWL	1615 State Street	(608) 785-8000
Murphy Library	UWL	1631 Pine Street	(608) 785-8505
W. Carl Wimberly Hall	UWL	1701 Badger Street	(608) 785-8000
Wing Technology Center	UWL	1705 State Street	(608) 785-8000
Wittich Hall	UWL	1710 Pine Street	(608) 785-8000
Cleary Alumni & Friends Center	UWL	615 East Ave N	(608) 785-8489
Veteran's Memorial Field Sports Complex	UWL	410 East Ave N	(608) 785-8000
Viterbo University	La Crosse		
Murphy Center	Viterbo	815 Viterbo Court	(608) 796-3000
Amie L. Mathy Center	Viterbo	811 8th Street South	(608) 796-3000
D.B. & Marge Reinhart Center	Viterbo	900 Viterbo Drive	(608) 796-3000
Fine Arts Center	Viterbo	929 Jackson Street	(608) 796-3737
Dahl School of Business	Viterbo	10th Street	(608) 796-3000
San Damiano Chapel	Viterbo	940 Franciscan Way	(608) 796-3000
Student Development Center	Viterbo	936 Franciscan Way	(608) 796-3000
Dining Hall & Student Union	Viterbo	Franciscan Way	(608) 796-3000
Canticle House	Viterbo		(608) 796-3000
Marian Hall	Viterbo	704 Franciscan Way	(608) 796-3000
Bonaventure Hall	Viterbo	700 Franciscan Way	(608) 796-3000
Treacy House	Viterbo	825 Market Street	(608) 796-3000
McDonald Terrace	Viterbo	715 8th Street South	(608) 796-3000
Rose Terrace	Viterbo	801 V-Hawk Court	(608) 796-3000
Varsity Athletics Center	Viterbo	Viterbo Campus	(608) 796-3000
School of Nursing	Viterbo	Viterbo Campus, 10th Street	(608) 796-3000
FSPA Maria Angelorum Chapel	Viterbo	Franciscan Way	(608) 796-3000
Western Technical College	La Crosse		
Administrative and Wellness Center	Western	111 Seventh Street North	(608) 785-9200
Roy E. Kumm Center	Western	400 Sixth Street North	(608) 785-9200
Academic Resource Center	Western	400 Seventh Street North	(608) 785-9200
John B. Coleman Center	Western	304 Sixth Street North	(608) 785-9200
Applied Technology Center	Western	325 Eighth Street North	(608) 785-9200
Business Education Center	Western	405 Eighth Street North	(608) 785-9200
Western Residence Hall	Western	820 La Crosse Street	(608) 785-9200
Center for Childhood Education	Western	419 Ninth Street North	(608) 785-9200
Western Wisconsin Job Center	Western	402 Eighth Street North	(608) 785-9200
Diesel Shop & Auto Tech Training Fac.	Western	2719 & 2721 Larson Street	(608) 785-9200
Lunda Center	Western	319 7th Street North	(608) 785-9200

See Map 3-4 for locations of these schools

Table 3-11
La Crosse County Critical Facilities: Wells

Community	Utility ID	Well ID No	ID #	Well Depth (ft)	Design Yield (GPD)	Act'l Cap (GPM)	Currently in Service
Bangor	350	Bangor 1	1	143	432,000	380	Yes
Bangor	350	Bangor 2	2	172	532,000	370	Yes
Holmen	2590	Holmen 1	4	150	39,531	1,270	Yes
Holmen	2590	Holmen 2	5	130	243,581	1,100	Yes
Holmen	2590	Holmen 3	6	178	292,762	1,200	Yes
Holmen	2590	Holmen 4	7	175	210,277	1,000	Yes
La Crosse	2920	La Crosse 3	13H	151	2,952,000	2,050	Yes
La Crosse	2920	La Crosse 4	14H	144	3,413,000	2,370	Yes
La Crosse	2920	La Crosse 5	15H	147	3,087,000	2,144	Yes
La Crosse	2920	La Crosse 6	16H	160	4,032,000	2,800	Yes
La Crosse	2920	La Crosse 7	17H	160	3,564,000	2,585	Yes
La Crosse	2920	La Crosse 8	19H	162	4,752,000	3,300	Yes
La Crosse	2920	La Crosse 9	20H	160	3,538,000	2,457	Yes
La Crosse	2920	La Crosse 10	21H	160	3,413,000	2,370	Yes
La Crosse	2920	La Crosse 11	22H	149	4,032,000	2,800	Yes
La Crosse	2920	La Crosse 12	23H	98	2,592,000	1,800	Yes
La Crosse	2920	La Crosse 13	24H	108	2,687,000	1,866	Yes
La Crosse	2920	La Crosse 14	25H	99	2,962,000	2,057	Yes
La Crosse	2920	La Crosse 15	26H	94	2,664,000	1,850	Yes
La Crosse	2920		# 1 Booster Station			300	
La Crosse	2920		# 2 Booster Station			300	
La Crosse	2920		# 3 Booster Station			1,040	
Mindoro	3730	Mindoro 1	BG168 PWSID 632	255	209	170	Yes
Mindoro	3730	Mindoro 2	WP 527	360	210	250	Yes
Onalaska	4410	Onalaska 1	10	160	3,600,000	2,500	Yes
Onalaska	4410	Onalaska 2	7	160	3,441,600	2,390	Yes
Onalaska	4410	Onalaska 3	8	170	2,980,800	2,070	Yes
Onalaska	4410	Onalaska 4	9	160	3,960,000	2,750	Yes
Onalaska	4410		1 (Pump)			900	
Onalaska	4410		2 (Pump)			1,000	
Onalaska	4410		3 (Pump)			1,500	
Rockland	5130	Rockland 1	1	220	26,400	175	Yes
Rockland	5130	Rockland 2	2	220	240,000	250	Yes
T. Shelby	5390	Shelby 1	1	457	20,000	250	Yes
T. Shelby	5390	Shelby 2	1	440	22,000	150	Yes
T. Shelby	5390	Shelby 3	1	375	25,000	165	Yes
T. Shelby	5390	Shelby 4	1	800	18,000	200	Yes
T. Shelby	5390		Arbor Hills Booster 1			250	
T. Shelby	5390		Arbor Hills Booster 2			350	
St. Joseph	5240	St. Joseph 1	3	320	50,000	25	Yes
St. Joseph	5240	St. Joseph 2	4	803	360,000	250	Yes
West Salem	6430	West Salem	2	525	712,800	450	Yes
West Salem	6430	West Salem	3	450	763,200	495	Yes
West Salem	6430	West Salem	4	390	864,000	600	Yes

Source: Wisconsin Public Service Commission - 2018 PSCW Annual Reports

Table 3-12

La Crosse County Critical Facilities: Wastewater Treatment Plants

Wastewater Treatment Plant	Community	Telephone
A1 Advanced Pumping Service Inc.	T. Hamilton	(608) 784-1888
Bangor Wastewater Treatment Facility	Bangor	(608) 486-2151
Bills Pumping LLC	T. Onalaska	(608) 782-7633
Bostwick Valley Mobile Home Park Wastewater Treatment Facility	T. Barre	(608) 784-1888
Holmen Wastewater Treatment Facility	Holmen	(608) 784-1888
La Crosse, City of	La Crosse	(608) 784-1888
Maple Grove Estates Sanitary District	T. Hamilton	(608) 784-1888
Mindoro Sanitary District 1 Wastewater Treatment Facility	Mindoro	(608) 784-1888
Pinewood Properties	T. Barre	(608) 792-3954
Rockland Water Sewer Utilities Wastewater Treatment Facility	Rockland	(608) 784-1888
St. Joseph Sanitary District	T. Greenfield	(608) 784-1888
West Salem Wastewater Treatment Facility	West Salem	(608) 784-1888

Source: Department of Natural Resources

Table 3-13

La Crosse County Critical Facilities: Hazardous Waste Generators

Facility Name	Address	Community
1st Class Auto Body	103 N Leonard St	West Salem
A B Dick Products Of La Crosse & Eau Claire	3440 Losey Blvd S	La Crosse
A&A Chemical Laboratory Inc.	2400 Diagonal Rd	La Crosse
A-1 Advanced Pumping Service Inc.	N4314 CTH M	West Salem
ABC Autobody Inc.	W5305 Hwy F	La Crosse
AC Collision	562 Commerce St	West Salem
Ace Hardware	4242 Mormon Coulee Rd	La Crosse
Ace Hardware Distribution	500 Fanta Reed Pl	La Crosse
Affordable Repair Service	1308 8th St S	La Crosse
Air Freight Express Inc.	916 Commercial Ct	Onalaska
All State Painters & Decorators	5504 Penny Ln	Onalaska
Allied Van Lines - Peoples Moving & Storage	1300 Oak Forest Dr.	Onalaska
Al's Auto Body of Lacrosse Inc.	823 Rose St	La Crosse
Alter Metal Co	2410 Hauser St	La Crosse
American Asphalt Division Plant #41	Portable	Onalaska
American Asphalt Plant 83 Div. Of Mathy Const.	920 10th Ave N Plant 83	Onalaska
American Materials	Rt. 4	La Crosse
Amoco Station #15557	1420 Losey Blvd S	La Crosse
Aquinas High School	315 S 11th St	La Crosse
Aspen Dental	3132 Market Place	Onalaska
Auto Color Supply	55 Copeland Ave	La Crosse
Auto Color Supply Inc	2919 East Ave S	La Crosse
Auto Value-La Crosse Paint	625 S Third St	La Crosse
Automotive & Industrial Services	710 3rd St	La Crosse
AutoZone #1988	3820 Mormon Coulee Rd	La Crosse
AutoZone #4363	100 Theater Rd	Onalaska
B & K Auto Body	425 North Star Rd	Holmen
Bangor School District	401 14th Ave S	Bangor
Bangor TN	TN Shop	Bangor
Barre TN	Town Shop	West Salem
Barre TN	Swamp Rd	Barre TN
Becker Residence	1540 Prospect Ave	La Crosse
Benedictine Manor of La Crosse	2902 E Ave S	La Crosse
Bergstrom Buick & Toyota	40 Copeland Ave	La Crosse
Best Buy Mobile Store 2916	3800 STH 16 SPC 161	La Crosse
Best Buy Store #18	9420 STH 16	Onalaska
Bethany Lutheran Homes Riverside	2575 S 7th St	La Crosse
Bethany St Joseph Care Center	2501 Shelby Rd	La Crosse
Betsinger Thomas Property	W8328 CTH Z	Onalaska
Big Hook Trucking & Disposal	N3074 CNTY Rd M	La Crosse
Big Lots #5304	3960 Mormon Coulee Rd	La Crosse
Bimbo Bakeries USA Inc	334 5th Ave S	La Crosse
BioLife Plasmas Services LP	1278 Rudy St	Onalaska
Bix Furniture Stripping	W2245 Hwy B	West Salem
Blacks Photography 828	3800 USH 16	La Crosse
Blood Center of Wisconsin	1800 Jackson St- Suite C	La Crosse
Blue Ribbon Cleaners Inc.	1911 George St	La Crosse
BNSF Railyard La Crosse WI	1645 Oak St	La Crosse
Bob Johnson Lubricants - Onalaska	915 Commercial Ct	Onalaska

Bob Johnson Oil Co	816 Bainbridge St	La Crosse
Bobs Auto Techno	1003 West Ave S Site B	La Crosse
Body Shop Supply	209 Mason St	Onalaska
Body Shop Supply Inc.	1240 Clinton St	La Crosse
Bonsack Earl Trucking Inc.	402 Sky Harbor Dr.	La Crosse
Brenengen Chev Geo Inc.	990 W County Hwy 16	West Salem
Brickl Brothers	400 Brickl Rd	West Salem
Briggs Substration	N6405 Briggs Rd	Holmen
Brown Wilbert Inc.	2920 Airport Rd	La Crosse
Burlington Northern RR Co	Harvey & Rublee St.	La Crosse
Byerson Auto & Marine Refinishing	67 Kraft St	La Crosse
Cargill Ag Horizons	416 S Front St	La Crosse
Carquest Auto Parts #2130	901 Monitor St	La Crosse
Carroll Park Historic Fill Site	1741 Marco Drive	La Crosse
Cass Street Pharmacy	528 Cass St	La Crosse
Central High School	1801 Losey Bl S	La Crosse
Central States Warehouse Inc	1629 Caledonia St	La Crosse
Central Transport	830 Monitor St	La Crosse
Century Telephone Enterprises	2615 East Ave S	La Crosse
Cesa #4	923 E Garland St	West Salem
Chart Energy & Chemical Inc	2191 Ward Ave	La Crosse
Charter Communications	1228 12th Ave S	Onalaska
Chek It Products Inc	W7385 CTH Zn	Onalaska
Chucks Auto Body	115 W Wall St	Holmen
Citgo Quik Stop	426 Second St	Onalaska
City Brewing Co Inc	27 Market St	La Crosse
City Brewing Co Inc	1028 S 3rd St	La Crosse
City Brewing Co Inc	925 3rd St S	La Crosse
City Of La Crosse	2000 Marco Dr	La Crosse
Clason Pontiac GMC Inc	2915 East Ave S	La Crosse
Clements Automotive LLC	1701 Commercial St	Bangor
Complete Salvage Service - Dan Marini	W3697 CTH Q	Mindoro
Computer Doctor	607 N Holmen Dr	Holmen
Concrete Solutions Inc	115 Buol Rd	West Salem
CosmoProf 86018	2430 Rose St Unit 5	La Crosse
Coulee Region Diesel Repair	1723 Commerce St	Bangor
Coulee Region Diesel Repair LLC	W1710 STH 16 Site A	Bangor
County Materials	120 Union St	Holmen
Cremer Trucking Inc (Former)	149 Causeway Blvd	La Crosse
Crescent Printing Co Inc	1001 Commercial Ct	Onalaska
Crown Cork and Seal	1501 St James St	La Crosse
CVS Pharmacy #16164	9400 State Rd 16	Onalaska
D & M Recycling	841 Second Ave SW	Onalaska
D-Lux Screen Printing Inc	301 N Star Rd	Holmen
Dahl Ford La Crosse Inc	711 S 3rd St	La Crosse
Dahl Superior Auto Body	One Copeland Ave	La Crosse
Dairyland Power Coop	2010 Onalaska Ave	La Crosse
Dairyland Power Coop	3200 East Ave S	La Crosse
Dairyland Power Coop Service Center	3251 East Ave S	La Crosse
Dales Drywall & Painting	N4986 Hurricane Ct	Onalaska
DeBauche Truck & Diesel	535 Fanta Reed Place	La Crosse
Dees Gasoline Alley Inc	419 N 4th St	La Crosse
Del's Auto Repair	221 Main St	Onalaska
Design Cabinetry Inc	3905 Circle Dr	Holmen

Dicks Sporting Goods #1187	4400 State Hwy 16	La Crosse
Dollar General Store #15049	1520 Heritage Blvd	West Salem
DPW Trucking	1641 St James St	La Crosse
Dura Tech Inc	3216 Commerce St	La Crosse
Duratech Industries Inc Bangor Division	100 Hattan St	Bangor
Dynamic Concrete	212 Hood St	La Crosse
Dynamic Lifestyle Innovations	N5549 CNTY Rd Z	Onalaska
Dynamic Recycling	1501 St Andrew St Bldg W	La Crosse
E K Schmitz Oil Co Inc	1130 Commercial	Bangor
Eds Svc Ctr Inc	3607 Mormon Coulee Rd	La Crosse
Emmons-Napp	117 N 6th	La Crosse
Empire Screen Printing Inc	N5206 Marco Rd	Onalaska
Everbrite LLC	3145 Airport Rd	La Crosse
Fabco Equipment	2400 Cunningham St	La Crosse
Fabco Equipment	926 Commercial Ct	Onalaska
Fairway Painting & Sandblast Inc	115 Union St	Holmen
Faith Baptist School	3615 S 28th St	La Crosse
Farm and Fleet of La Crosse	9438 USH 16	Onalaska
Features Sports Bar and Grill	1425 STH 16	West Salem
Federal Express Corp	2974 Airport Rd	La Crosse
Ferguson #0279	2135 Enterprise Ave	La Crosse
Fiberpro Inc Dba Advanced Fiber Products	2970 Luoyang Ave	La Crosse
Finches Lincoln Mercury Inc	3400 Losey Blvd S	La Crosse
Firestone	500 S 3rd St	La Crosse
Five Star Telecom	5154 Mormon Coulee Rd	La Crosse
Fleet Paint & Body Repair LLC	N5565 Commerce Rd	Onalaska
Fleet Transportation LLC	920 10th Ave N	Onalaska
G & K Services Inc - La Crosse	5545 Commerce Rd	Onalaska
G & O Altec Industries	2191 Ward Ave B	La Crosse
Gage Corp Int	2424 Commerce St	La Crosse
Gander Outdoors #651	1200 Crossing Meadows Dr	Onalaska
Globe University - La Crosse	2651 Midwest Dr	Onalaska
Goodyear	9352 USH 16	Onalaska
Goodyear Auto Service Center	612 Cass St	La Crosse
Goose Island Park WBS	W6488 CTH GI	Stoddard
Great Lakes Cheese of WI	2200 Enterprise Ave	La Crosse
Green Circle Recycling LLC	2850 Larson St	La Crosse
Green Earth Compost Products	N6595 Hwy Xx	Holmen
Greenwood Motor Lines Dba R&L Carriers	W 3084 County Rd B	West Salem
Gross Trucking	131 Milwaukee St	La Crosse
GTE North Inc. Wisconsin Operations	Johnson & Grove St	Bangor
Gundersen Health Sys Renal Dialysis Onalaska	3075 S Kinney Coulee Rd	Onalaska
Gundersen Health System Onalaska Clinic	3111 Gundersen Dr	Onalaska
Gundersen Lutheran Administrative Services	1900 South Ave	La Crosse
Gundersen Lutheran Clinic Ltd (Duplicate Id)	1836 South Ave	La Crosse
Gundersen Lutheran Medical Center East	724 Denton St	La Crosse
Gundersen Lutheran Onalaska	3111 Gundersen Drive	Onalaska
Hanke Terminal Inc	1700 Marco Dr	La Crosse
Harter's Quick Clean-Up Service Inc	2850 Larson St (Site B)	La Crosse
Harter's Trash & Recycling Inc	Larson St & Hauser St	La Crosse
Health Direct #119	2840 South 21st Place	La Crosse
Health Direct Pharmacy #119	1721 Miller St	La Crosse
Heeter's Amoco	2402 La Crosse St	La Crosse
Heirloom Restorations	1604 Caledonia St	La Crosse

Herlitzke Enterprises LLC	W8288 CTY Rd Z	Onalaska
Hilltopper Refuse & Recycling Service Inc	W6833 Industrial Blvd	Onalaska
Ho Chunk Nations-Masonic Temp Bldg.	724 Main St	La Crosse
Hogan Administrative Center	807 East Ave S	La Crosse
Holiday Station Stores	146 Rose St	La Crosse
Holiday Station Stores #121	3334 Mormon Coulee Rd	La Crosse
Hollister	3800 STH 16 Ste 131	La Crosse
Holmen Custom & Collision	307 Ryan St	Holmen
Holmen Laundry Center	433 N Star Dr	Holmen
Holmen School District	502 Main St	Holmen
Holmen Truck Auto Body (Former)	640 Commerce St	Holmen
Holy Cross Diocesan Center	3710 East Ave S	La Crosse
Home Depot #Hd4905	2927 Market Place	Onalaska
Hot Line Freight System Inc	N5542 Abbey Rd	Onalaska
Houvies Inc Boulevard Cleaners	1537 Losey Blvd	La Crosse
Hutson Ray Chevrolet Nissan	3232 Mormon Coulee Rd	La Crosse
Hydrite Chemical Co	701 Sumner St	La Crosse
Hylandale Steel Supply	N3192 CTH J	Bangor
Immediate Response Abatement Inc	2017 Prospect St	La Crosse
Immediate Response Abatement Inc	N3135 Vista Court S	La Crosse
Indus International Inc	340 S Oak St	West Salem
Inland Label & Marketing LLC	2009 West Ave S	La Crosse
Inland Label & Marketing Services LLC	3030 Airport Rd	La Crosse
Inov8 International Inc	430 Nelson Place	La Crosse
Inov8 International Inc	224 Causeway Blvd	La Crosse
Insulation Plus	2326 Commerce St	La Crosse
Interstate Roofing & Waterproofing Inc	N5544 Commerce Rd	Onalaska
Isola Laminate Systems (Former)	1300 Norplex Dr	La Crosse
J & H Auto Body Shop Inc	2520 Ward Ave	La Crosse
J C Penney Corp Inc Store #1210	3700 STH 16	La Crosse
J F Brennan Co Inc	820 Bainbridge St	La Crosse
Jahn Transfer Inc	2414 Hemstock Dr	La Crosse
Jeff Baker Repair	W7124 CTH T	Holmen
Jeffs Tri-State Radiator	3207 South Ave	La Crosse
Jerald Ming Property	650 W STH 16	West Salem
Johns Auto Body & Sales	1800 Rose St	La Crosse
Jolivette Cleaners	1622 Caroline	La Crosse
Jolivette Modern Cleaners	1645 Caroline St	La Crosse
Jos J Leinfelder & Sons Inc	2015 Ward Ave	La Crosse
K Mart Store 3567-Onalaska	3131 USH 16	Onalaska
Kammel Excavating Inc	4000 Kammel Rd	La Crosse
Kevin’s Auto Body	625 Copeland Ave	La Crosse
Kmart #4089	2415 State Rd	La Crosse
Konkel Custom Woodworks	504 E Rock St	Rockland
Korish Auto Body	723 Commerce St	Holmen
Krause Konstruction - St Johns Church	630 West Ave	La Crosse
Kriete Truck Center	W2197 CTH B	West Salem
Kwik Trip #1048	341 Jefferson St E	West Salem
Kwik Trip #311	1550 S Holmen Dr	Holmen
Kwik Trip #391	1333 Rose St	La Crosse
Kwik Trip #812	722 Rose St	La Crosse
Kwik Trip #816	3130 State Rd	La Crosse
Kwik Trip #821	2216 STH 16	La Crosse
Kwik Trip Corp	N3567 Shiftar Rd	La Crosse

Kwik Trip Inc	1626 Oak St	La Crosse
Kwik Trip Inc	530 West Ave N	La Crosse
Kwik Trip Store #761	500 Cass St	La Crosse
L B White Co Inc	W6636 L B White Rd	Onalaska
La Crosse Products Inc	1648 Liberty St	La Crosse
La Crosse #1a Tbs	3100 Hawkins Rd	La Crosse
La Crosse City Property N of Freight Hs Beap	400 N Front St	La Crosse
La Crosse County Household Haz Materials Fac	3200 Berlin Rd	La Crosse
La Crosse County Hwy Dept	N4922 Carlson Rd	West Salem
La Crosse County Lf Msw & Ash Monofill	3200 Berlin Rd	La Crosse
La Crosse Fire Dept	Isle La Plume Drill Site	La Crosse
La Crosse Fire Dept Western WI Tech	Fire Dept Drill Site	La Crosse
La Crosse Footwear Inc Dba Tarkman Assoc Inc	1407 St Andrew St	La Crosse
La Crosse Graphics Inc	3025 East Ave S	La Crosse
La Crosse Industrial Park Corp	1305 St Andrew St	La Crosse
La Crosse Medical Health Science Consortium	1300 Badger St	La Crosse
La Crosse Municipal Airport	2840 Fanta Reed Rd	La Crosse
La Crosse Plumbing	106 Cameron Ave	La Crosse
La Crosse School District Warehouse Shop	Isle La Plume	La Crosse
La Crosse Sign Group	1450 Oak Forest Dr	Onalaska
La Crosse Transport Refrigeration	410 Sky Harbor Dr	La Crosse
La Crosse Tribune	401 N 3rd St	La Crosse
La Crosse Truck Center Inc	119 King St	La Crosse
La Crosse Truck Center Inc	205 Causeway Blvd	La Crosse
La Crosse Truck Center Inc	215 Milwaukee St	La Crosse
La Crosse Veterinary Clinic	2128 STH 16	La Crosse
La Crosse Wastewater Treatment Fac	905 Joseph Houska Park Dr	La Crosse
Lacrosse Fish Health Center--Us Fish& Wildlife	555 Lester Ave	Onalaska
Lad Arts	611 Gillette St	La Crosse
Lamers Bus Lines (Former Ruan Leasing)	326 Sky Harbour Dr	La Crosse
Larson Auto Body	515 Brickl Rd	West Salem
Ledegar Roofing Company Inc	1701 Miller	La Crosse
Leon Tn	Rt 1	Rockland
Les Manske & Sons Excavating & Landscaping	W4845 N Chipmunk Rd	Stoddard
Liberty Supply	1107 Liberty St	La Crosse
Lincoln Middle School	510 9th St S	La Crosse
Line-X	610 Hwy 16	West Salem
Lithia Chrysler-Jeep Dodge Of La Crosse	434 S 4th St	La Crosse
Litho Graphics Printing Co	2401 Hemstock Dr	La Crosse
Logan High School	1500 Ranger Dr	La Crosse
Logan Middle School	1450 Avon St	La Crosse
Longfellow Middle School	1900 Denton St	La Crosse
Lunde Foundry Inc	430 North Star Rd	Holmen
Luther High School	1501 Wilson St	Onalaska
Macys North - La Crosse	3900 USH 16	La Crosse
Magic Coin Laundry	334 West Ave N	La Crosse
Main Street Renaissance	100 S 3rd St	La Crosse
Mannstedt Ted & Sons Inc	1722 Miller St	La Crosse
Marathon Station	1914 State Rd	La Crosse
Mathy Const Co	915 Commercial Ct	Onalaska
Mathy Const Co Cedar Rapids	920 10th Ave N Cedar Rapids	Onalaska
Mathy Const Co Plt 1	915 Commercial Ct Plt 1	Onalaska
Mathy Const Co Plt 15 Portable	915 Commercial Ct Plt 15	Onalaska
Mathy Const Co Plt 20 Portable	915 Commercial Ct Plt 20	Onalaska

Mathy Const Co Plt 23 Portable	915 Commercial Ct Plt 23	Onalaska
Mathy Const Co Plt 4	920 10th Ave N Plt 4	Onalaska
Mathy Const Co Plt 46 Portable	920 10th Ave N Plt 46	Onalaska
Mathy Const Co Plt 49 Portable	920 10th Ave N Plt 49	Onalaska
Mathy Const Co Plt 5 Portable	915 Commercial Ct Plt 5	Onalaska
Mathy Const Co Plt 52 Portable	920 10th Ave N Plt 52	Onalaska
Mathy Const Co Plt 53 Portable	920 10th Ave N Plt 53	Onalaska
Mathy Const Co Plt 54	915 Commercial Ct Plt 54	Onalaska
Mathy Const Co Plt 55	915 Commercial Ct Plt 55	Onalaska
Mathy Const Co Plt 55 Portable	920 10th Ave N Plt 55	Onalaska
Mathy Const Co Plt 57	915 Commercial Ct Plt 57	Onalaska
Mathy Const Co Plt 60	915 Commercial Ct Plt 60	Onalaska
Mathy Const Co Plt 66	920 10th Ave N Plt 66	Onalaska
Mathy Const Co Plt 86	2707 Conoco Rd	La Crosse
Mayo Clinic Health System Franciscan Healthcare	212 S 11th St	La Crosse
Mayo Clinic Health System Franciscan Healthcare	191 Theater Road	Onalaska
Mayo Clinic Health System Franciscan Healthcare	700 West Ave S	La Crosse
Mayo Clinic Health System Franciscan Healthcare	1303 Main Street	Holmen
McHugh Excavating & Plumbing Inc	W7010 Evergreen Way	Onalaska
McLoone Metal Graphics Inc	75 Sumner St	La Crosse
Means Services Inc	1920 N Oak St	La Crosse
Medicine Shoppe	510 Cass St	La Crosse
Memory Lane Furniture	2401 S 16th St	La Crosse
Menards	223 Lang Dr	La Crosse
Menards Onalaska	1301 Sand Lake Rd	Onalaska
Metallics Inc	W7274 CTH Z	Onalaska
Michaels Store #5150	9348 State Rd 16, Ste 100	Onalaska
Michaels Store #9514	9386 State Rd 16	Onalaska
Mid-City Steel Fabricating Inc	115 Buchner Place	La Crosse
Midas	520 State St	La Crosse
Midtown Collision Center LLC	530 Lang Drive	La Crosse
Midwest Auto Sales & Body Shop	N7735 Amsterdam Prairie Rd	Holmen
Midwest Fuels	310 St Andrew St	La Crosse
Midwest Garment Inc	2338 Commerce St	La Crosse
Midwest Industrial Asphalt Inc	615 Sumner St	La Crosse
Midwest Products	720 Empire St	Holmen
Midwest Rolloff Inc	N5059 Green Coulee Rd	Onalaska
Mobil Oil Corp	35 Copeland Ave	La Crosse
Modern Business Products	714 La Crosse St	La Crosse
Modern Cleanup Service	3019 Commerce St	La Crosse
Monarch Paving Plant 14 (Division of Mathy Const)	915 Commercial Ct	Onalaska
MTE Services	915 Commercial Ct	Onalaska
MTI Manufacturing Inc	3235 George St	La Crosse
Mulder Health Care Facility	713 N Leonard St	West Salem
Mustang Classics Restorations	W4895 CTH Q	Holmen
Mustang Classics Restorations	W6098 CTH T	Holmen
Napa Auto Parts (Former)	47 Copeland Ave	La Crosse
Naval Reserve Ctr La Crosse	2226 Green Bay St	La Crosse
Neader Motors	145 Rose St	La Crosse
Netwal Dental Lab Inc	115 S 5th St	La Crosse
Noffke Body Shop Inc	1612 Lauderdale Pl	La Crosse
Northern Automotive Systems LLC	2540 Commerce St	La Crosse
Northern Automotive Systems LLC	2500 Commerce St	La Crosse
Northern Engraving Corp	1400 Sandlake Rd	Holmen

Northern Engraving Corp	2266 Enterprise Ave	La Crosse
Northern Engraving La Crosse North	2325 Enterprise Ave	La Crosse
Northern Engraving West Salem	600 Brickl Rd	West Salem
Northwest Hardwoods Inc	718 2nd Ave SW	Onalaska
Northwestern Supply Co	1010 Green Bay St	La Crosse
Norwest Bank La Crosse Na	305 5th Ave S	La Crosse
Novak (Mark) Property	W1784 CTH A	Farmington
NSPC French Island	End of Bainbridge St	La Crosse
NSPC French Island Power Plant	200 S Bainbridge St	La Crosse
NSPC La Crosse Serv Area	1500 Green Bay St	La Crosse
NSPC Propane Air Plt	2nd And Grove	La Crosse
NSPC West Salem Office	Jefferson St	West Salem
O T Omaha Track	515 Bainbridge St	La Crosse
Office Depot Store #405	3131 Us Hwy 16	La Crosse
Omnicare Of Lacrosse 235	3235 Airport Rd	La Crosse
Onalaska Care Center	1600 Main St	Onalaska
Onalaska High School	700 Hilltopper Place	Onalaska
Onalaska Tn	N7024 Josie St	Onalaska
Onalaska Army Reserve Center	W6821 Industrial Rd	Onalaska
One Hour Cleaners	224 Sand Lake Coulee Rd	Onalaska
One Hour Cleaners	1817 Jackson St	La Crosse
Oral Surgery Clinic Of La Crosse	2819 National Dr	Onalaska
Orc Industries Inc	2700 Commerce St	La Crosse
O'Reilly Auto Parts Store 2214	4029 Mormon Coulee Rd	La Crosse
O'Reilly Auto Parts Store 4764	712 George St	La Crosse
O'Reilly Auto Parts Store 5012	1110 Linden Dr	Holmen
Osco Drugs 18-820	112 S 5th Ave	La Crosse
Pacal Industries LLC	400 Car St	La Crosse
Paint by Lee Anderson	539 Brickl Rd Unit C	West Salem
Painters Plus	644 Commerce St	Holmen
Patro's Steel Supply Co LLC Former	104 Causeway Blvd	La Crosse
Paul's Towing	620 Amy Dr	Holmen
Penske Auto Center La Crosse	2415 State Rd Site B	La Crosse
Pepsi Cola Of La Crosse	1900 West Ave S	La Crosse
Petco Store #622	1231 Crossing Meadows	Onalaska
Peter Pan Cleaners	111 Second Ave N	Onalaska
Peterslie Property	118 S 3rd St	La Crosse
PetSmart #1506	9342 Hwy 16	Onalaska
Platinum Press Inc	2946 Airport Rd	La Crosse
Powerhouse Marine	518 Logan St	La Crosse
Precision Technologies Inc	525 2nd St N	La Crosse
Professional Maintenance Applications	2809 Larson St Shop	La Crosse
Pump-N-Munch Kato Inc	1405 W STH 16	West Salem
Quad City Sealers	1638 Caroline St	La Crosse
Quillin's Pharmacy	401 Lang Dr	La Crosse
Rays Heating & Air Conditioning	605 2nd Ave S	Onalaska
Recycall	841 2nd Ave SW Site B	Onalaska
River City Furniture Stripping	108 E Clinton St	La Crosse
River States Truck & Trailer Inc	3959 N Kinney Coulee Rd	La Crosse
River States Truck & Trailer Inc	508 Monitor St	La Crosse
River Steel Inc	817 Bainbridge St	La Crosse
Riverside Corporate Wellness Center	102 Jay St	La Crosse
Riverside Redevelopment Project	333-592 N Front St	La Crosse
RIS Transports	W5499 CTH F	Campbell

Roadway Express	2615 Hemstock St	La Crosse
Rochester Sand & Gravel Plt 2	Portable	Portable
Royal Engraving Co	214 Copeland Ave	La Crosse
Runde Metal Recycling LLC	643 Commerce St	Holmen
Ryder Transportation Services Loc 2099	1900 West Ave South Site B	La Crosse
Ryder Truck Rental Inc	912 Commercial Ct	Onalaska
S & S Cycle Distribution Center	322 Causeway Blvd	La Crosse
Salem Auto Body	N5089 CTH M	West Salem
Sally Beauty 652	9348 Us Hwy 16 Ste 206	Onalaska
Sam's Club #6436	1211 Crossing Meadows Dr	Onalaska
Sara Lee Baking Group	215 Pine St	La Crosse
Schaefer's Transmission & Motor Service	1300 Hwy 16	La Crosse
Schaller Jacobson	4115 Mormon Coulee Ct	La Crosse
Schaller Jacobson	1621 Chase St	La Crosse
Schneider Heating & Cooling	413 S 3rd St	La Crosse
Scientific Recyclers Inc	659 Commerce St	Holmen
Sears Roebuck and Co 2432	4200 USH 16	La Crosse
Seidel Property	N3247 Hanks Peak Rd	La Crosse
Serigraphic Silk Screen Inc	2505 Larson St	La Crosse
Service Drugs	111 Sand Lake Rd	Onalaska
Shelby Tn of	2800 Ward Ave	La Crosse
Shelby Tn WBS	Skyline Rd	Shelby Tn
Sherwin Williams Co the	1020 S 19th St	La Crosse
Sherwin Williams Store #3232	3902 Circle Dr	Holmen
Sherwin Williams Store 3826	818 Palace St	La Crosse
Sherwin-Williams #3506	9394 USH 16	Onalaska
Shiftar Bros Inc	N3568 Shiftar Rd	La Crosse
Sir Speedy Printing	2330 Rose St	La Crosse
Skipper Liner Industries	3222 Commerce St	La Crosse
Skipper Manufacturing LLC	127 Marina Dr	La Crosse
Smith Auto Body	215 S Oak St	West Salem
Soco Bernie Buchner Inc	20 Copeland Ave	La Crosse
Soo Line Rr Co La Crosse	St Andrew & Caledonia St.	La Crosse
Spectragraphics Printing	1750 Rose St	La Crosse
Speedway 4206 (Former)	2308 Rose St	La Crosse
Sprain Painting	CTH D	Holmen
St Joseph Equipment Inc	W2795 Sherry Ln	La Crosse
Stella Jones Corp	W1038 CTH U Ste 101	Bangor
Strupp Trucking Inc	N6200 CTH Xx	Onalaska
Strupp Trucking Quarry	6200 County Rd Xx	Holmen
Super Valu (Former)	1637 St James St	La Crosse
Swanson's Heavy Moving Co	2400 Hauser St	La Crosse
Swiss Valley Farms Co	1415 James St	Bangor
T & C Automotive Machine	2109 Ward Ave	La Crosse
Target Store #0620	9400 STH 16	Onalaska
The Marble Shop	2310 Cunningham St	La Crosse
The Marble Shop	102 S 2nd Ave	Onalaska
The Sandbox Express Inc	N5455 Eagle Circle Ln	Onalaska
Thompson Laboratory	510 Copeland Ave	La Crosse
Tire Towne	832 Rose St	La Crosse
Tires Plus	1247 Crossing Meadows Dr	Onalaska
Titan Machinery	N1626 Wuensch Rd	La Crosse
Todd Servais	W3450 State Hwy 33	La Crosse
Tomlins I90 Amoco	2610 Rose St	La Crosse

Toms Shell Service	234 N Leonard St	West Salem
Torrance Casting Inc	3131 Commerce St	La Crosse
Trane	2727 South Ave	La Crosse
Trane Co Main Complex	2213 S 20th St	La Crosse
Trane Commercial Systems	2527 East Ave	La Crosse
Trane Plt 7 Manufacturing	2600 Losey Blvd S	La Crosse
Tri State Carpets Unlimited Inc	Rt 1 Wolter Rd	West Salem
TSA at La Crosse Municipal Airport (LSE)	2850 Airport Rd	La Crosse
TSS Fabricating	1625 Miller Po Box 2771	La Crosse
Turnmire Auto Repair	W1710 STH 16 Site B	Bangor
Twin City Testing Corp	2710 Commerce St	La Crosse
Two Guys and A Dumpster	W6019 CTH S	Onalaska
U Haul #75073	2134 Rose St	La Crosse
U S Fish & Wildlife	575 Lester Ave	Onalaska
Ultra-Beauty Store #1094	3800 State Rd 16 Suite 1057	La Crosse
United Parcel Service	2550 Commerce St	La Crosse
Upper Midwest Environmental Sciences Center	2630 Fanta Reed Rd	La Crosse
Ups Freight	111 Causeway Site B	La Crosse
Us Army Reserve Onalaska	910 Oak Forest Dr	Onalaska
UW La Crosse	855 East Ave N	La Crosse
VA River Valley Outpatient Clinic	2600 State Rd	La Crosse
Vacuum Technologies Inc	520 N Starr Rd	Holmen
Venture Machine & Tool Inc	1109 Venture Place	Onalaska
Viking Aviation Inc	Address Unknown	Medary
Viking Field	Between Main St And Hwy 35	Holmen
Viterbo College	815 S 9th St	La Crosse
Walgreen Co #12455	3909 Mormon Coulee Rd	La Crosse
Walgreen Co #12456	4415 STH 16	La Crosse
Walgreen Co #3498	900 West Ave S	La Crosse
Walgreens Co #9214	2626 Rose St	La Crosse
Walmart Supercenter #1679	3107 Market Place	Onalaska
Walmart Supercenter #5127	4622 Mormon Coulee Rd	La Crosse
Walzcraft Industries Inc	2600 Hemstock St	La Crosse
Waste Management-La Crosse Transfer Station	415 Island St	La Crosse
WDOT Bridge B32-29 & B32-30	190 & STH 162 Interchange	Bangor
Weber’s Auto Body Inc	102 Clinton St	La Crosse
Wehr’s Chevrolet Body Shop	1710 Pearl St	Bangor
Wehr’s Chevrolet Inc	I90 & STH 162	Bangor
Weiss-Bush Auto Body	1102 Island St	La Crosse
West Salem Coop Pesticide M	136 E Elm St	West Salem
West Salem Pharmacy	126 S Leonard St	West Salem
West Salem School District	405 E Hamlin St	West Salem
West Salem Village Yard Waste Facility	W3779 CTH C	West Salem
West Salem Wastewater Treatment Plt	988 West Ave N	West Salem
Western Technical College	402 N 8th St Rm 105	La Crosse
Western Technical College	505 N 9th	La Crosse
Western Technical College Transportation	2719 Larsen St	La Crosse
Western Technical College-Kumm Center	400 6th Street North	La Crosse
White Glove Auto	2002 Ward Ave	La Crosse
White Glove Collections	2145 Ward Ave	La Crosse
WI Army Natl Guard Onalaska	910 Oak Forest Dr	Onalaska
WI DOT La Crosse Area Shop	3550 Mormon Coulee Rd	La Crosse
WI DOT Bridge B-32-0016 & 0018	Over E&W Channels of Black River	Onalaska
WI DOT Bridge B-32-0057	CTH C Over Ih90	West Salem

WI DOT Bridge B-32-0067	STH 35 N Over the Burr Tracks	Onalaska
WI DOT Bridge B-32-0300	Cass St Over Mississippi R	La Crosse
WI DOT Bridge B-32-288	STH 162	Bangor
WI DOT Bridge B-32-46 & 47	I90 Over Round Lake	La Crosse
WI DOT Bridge B-32-60 & 61	Wolf Rd And CTH B Over I90	Bangor
WI DOT Bridge B-32-65	CTH J Over I90	Bangor
WI DOT Bridge B32 53&54	I90 STH 16 Interchange	La Crosse
WI DOT Bridge B32 55&56	I90 STH 157 Interchange	La Crosse
WI DOT Bridge B32-0012	STH 162 Over Dutch Creek 1.5 Mi	Bangor
WI DOT Bridge B32-0082	USH 14 35 61 & STH 35	La Crosse
WI DOT Bridge B32-0300	USH 14/61 & STH 16 Over Mississippi	La Crosse
WI DOT Bridge B32-0555	STH 16 East of Junction CTH J	Bangor
WI DOT Bridge B32-36&37	I 90 At USH 53 Interchange	La Crosse
WI DOT Bridge B32-39 And B32-40	I 90/Ush53 And Oak St	La Crosse
WI DOT Bridge B32-52	I 90 At CTH B Interchange	La Crosse
WI DOT Bridge Pair B32-0025 & 0026	I 90 Over CP Rr, 4.0m E Junction St	West Salem
WI DOT Bridge Pair B32-0027 & 0028	I 90 Over CTH M, 6.2m E Junction St	West Salem
WI DOT Bridge Pair B32-0023 & 0024	I 90 EB & WB Over La Crosse River	Onalaska
WI DOT D 5	3550 Mormon Coulee Rd	La Crosse
WI Vitae Bd-Western WI Technical College	400 N 6th St	La Crosse

Source: Department of Natural Resources 2020

Table 3-14

La Crosse County Critical Facilities: Dams

Map Code	Dam ID	Dam Official Name	Estimated Hazard Rating
1	148	Neshonoc	High
2	265	Burns	Low
3	356	Coon Creek 35	Low
4	355	Coon Creek 33	High
5	3746	La Crosse No. 7	
6	3745	La Crosse No. 8	
7	1100	Lock & Dam No 7	Significant
8	1279	Barre	Low
9	1280	Dutch Creek	Low
10	1281	Veteran Park	Low
11	1920	Antony, Al	
12	1921	Arentz, Robert	
13	1922	Arntsen, Sarah Jane	
14	1923	Bosshard, John	
15	1924	Bosshard, John	
16	1926	Elsen, Gerald	
17	1927	Gabrielson, Harland	
18	1928	Gabrielson, Harland	
19	1929	Goarder, Gene	
20	1930	Gunderson, Dean	
21	1931	Hanson, Conrad	
22	1932	Hauser, Kenneth #1	
23	1933	Hauser, Kenneth	
24	1934	Hauser, Kenneth #2	
25	1936	Hundt, Arnold	
26	1937	Hundt, Stanley	
27	1938	Kammel, Reinald	
28	1939	Kroener, Kenneth	

29	1940	Lawson, David
30	1941	Lawson, David
31	1942	Mikshowsky, Joseph
32	1943	Miller, Bernie
33	1944	Mueller, Terry
34	1945	Niccum, Verlie
35	1946	Northern Engraving Company
36	1947	Pfaff, Gordon
37	1948	Rhyme, Robert
38	1949	Sarazin, Richard
39	1950	Schams, Eugene No.1
40	1951	Schams, Eugene No.2
41	1952	Schams, Paul
42	1953	Schmeckpeper, Ed
43	1954	Skemp, Samuel J
44	1956	Stach, Francis
45	1957	Temp, Don
46	1958	Timm, Gale No.1
47	1959	Timm, Gale No.2
48	1960	Welsh Coulee Group #1
49	2383	Thoftne, William
50	2557	Albers, Harry
51	2559	Buckner, Gary
52	2560	Campbell, Cloyce
53	2562	Goodenough, Stanley
54	2563	Halvorsen, Robert
55	2564	Hauser, Wendell
56	2566	Hoth, Gerarld
57	2567	Jaekel, Arvid
58	2568	Johnson, Arnold
59	2569	Kick, Leonard
60	2570	Klos, Jerome
61	2571	Knudson, Ernest
62	2572	Koss, Robert
63	2573	Latham, Theodore
64	2574	Mashak, Lyle T.
65	2575	Mazur, Richard No.2
66	2576	Mazur, Richard No.1
67	2577	Miller, Wilbert
68	2578	Pfaff, Lawrence
69	2579	Schaller, Eldred
70	2580	Schaller, Robert
71	2581	Schams, Donald
72	2583	Schams, Eugene
73	2584	Schams, John
74	2585	Schams, William Jr.
75	2586	Schams, Vince And Paul
76	2587	Shealy, Norman
77	2588	Stover, Clayton
78	2589	Timm, Charles
79	2590	Timm, William H
80	2591	Tyler, Stanley G.
81	2592	Welch, James

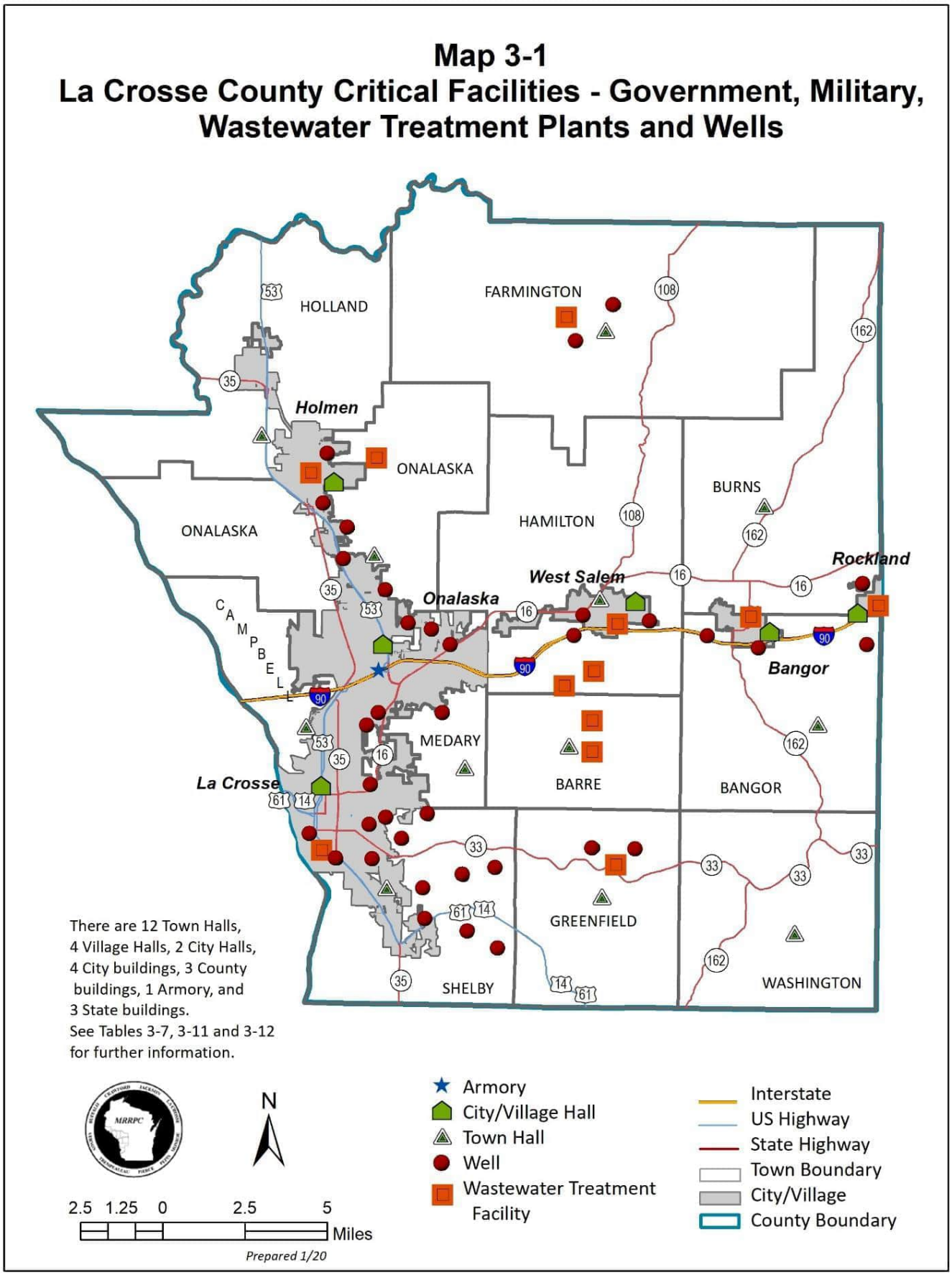
82	2593	Werner, Ray	
83	2595	Willinger, Donald	
84	2596	Witte, Sherman	
85	2854	Welsh Coulee Group #2	
86	2933	Oertel, Edward No 2	
87	2934	Oertel, Edward No 1	
88	2935	Oertel, Edward No 3	
89	2936	Koss, Wendell	
90	3522	Moen, Mr. Kellen R.	
91	3616	Lacrosse Country Club	Low
92	3701	Campbell No. 1 -Up	
93	3702	Campbell No. 1 -Dn	
94	3703	Campbell No. 2	
95	3747	La Crosse No. 6 -Up	
96	3748	La Crosse No. 6 -Dn	
97	3749	La Crosse No. 5 -Up	
98	3750	La Crosse No. 5 -Dn	
99	3751	La Crosse No. 4 -Up	
100	3752	La Crosse No. 4 -Dn	
101	3753	La Crosse No. 3 -Up	
102	3754	La Crosse No. 3 -Dn	
103	3755	La Crosse No. 2 -Up	
104	3756	La Crosse No. 2 -Dn	
105	3757	La Crosse No. 1 -Up	
106	3758	La Crosse No. 1 -Dn	
107	3761	Clements Family	Low
108	4105	Slyer	
109	4107	Caspergs	
110	4108	Stevenstown	
111	4109	Oehlers	
112	4110	Big Creek	
113	4111	Steensen	
114	4112	Harry Krause	
115	4719	McDowell	Low
116	3397	Bosshard, John D	
117	1925	Dobrunz, Willard J.	
118	1935	Hilby, David	
119	2582	Schams, Donald	
120	2594	West Salem Rod and Gun Club	
121	4106	Badger Mill	
122	1955	Smith, Orville	
123	2558	Brye, Emil	
124	2652	Simdars, William E.	

Hazard Rating Code - Dams are classified as Low, Significant or High Hazard. A dam is assigned a rating of High Hazard when its failure would put lives at risk. The "hazard" rating is not based on the physical attributes, quality or strength of the dam itself, but rather the potential for loss of life or property damage should the dam fail.
Source: WI DNR Dam Inspection

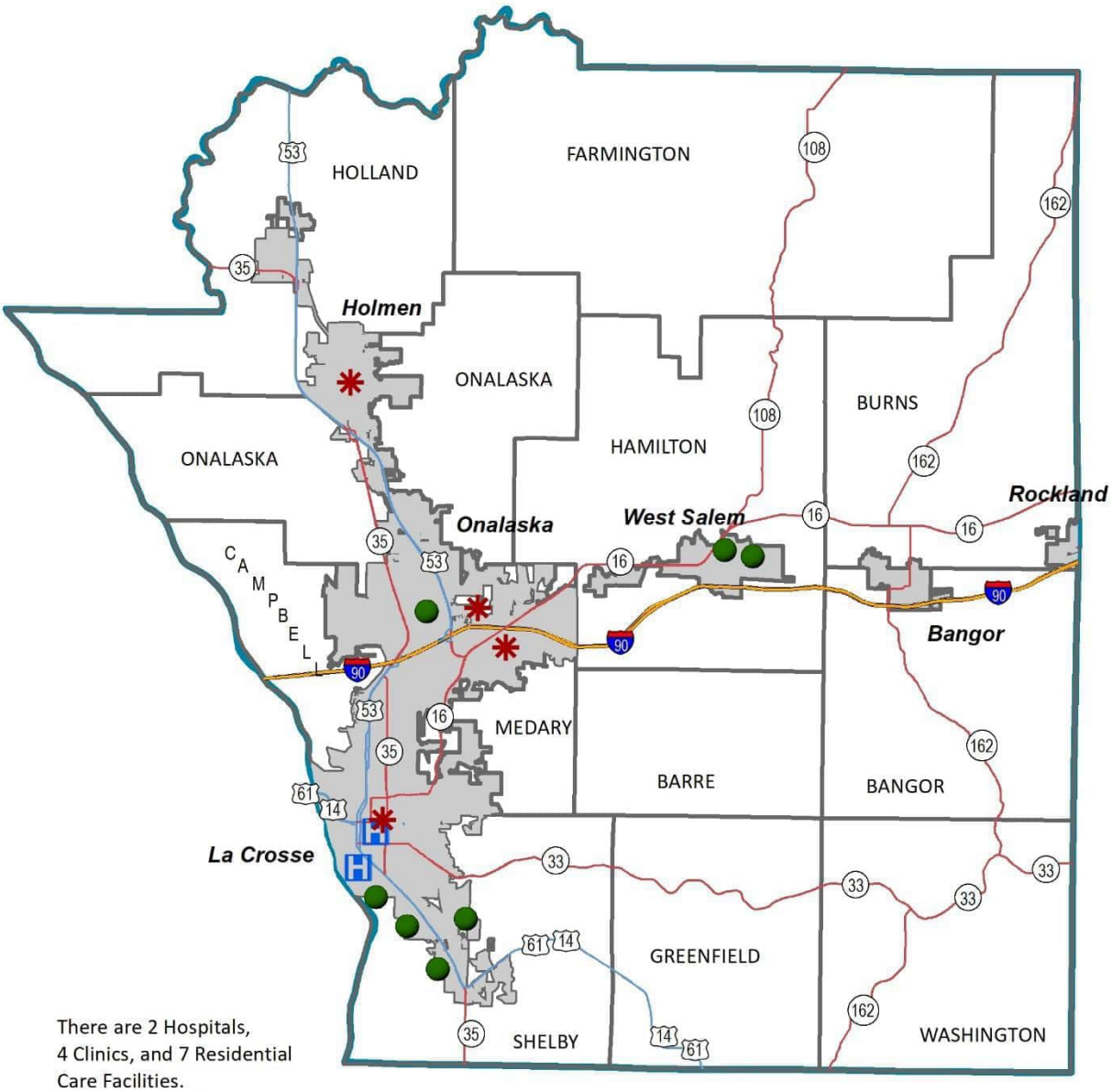
Table 3-15
La Crosse County High Hazard Dam Residents/Businesses/Highways at Risk

Resident/Business	Address	Phone #	Distance Downstream from Dam (ft)	Travel Time* (hr)	Max Water Depth Above Lowest Adjacent Grade
William and Shirlee Schams Maple Valley LLC	N1620 Korn Coulee Rd. Rockland, WI 54653	608-780-6878 c 608-786-7800	2,300	.2	
Loren and Heidi Brueggeman	N1408 Korn Coulee Rd. Rockland, WI 54653	608-654-7942 608-799-5119 c	5,300	.3	
Craig Pederson	W308 Muenzenberger Rd. Rockland, Wi 54653	608-787-5263	6,800	.4	5.5
Randal and Barbara Muenzenberger	W561 Muenzenberger Rd. Rockland, Wi 54653	608-486-2297 608-780-8760 c	11,200	.5	
Jim and Patricia Schermerhorn	W624 Muenzenberger Rd. Rockland, Wi 54653	608-486-2654	13,300	.6	
Bears Den of WI LLC (c/o Justin Pretasky)	W709 Muenzenberger Rd. Rockland, Wi 54653	608-304-1371	13,500	.6	
Nicole Vanert	N1250 Co.Rd G Coon Valley, WI 54623	715-857-9345	15,800	.8	.9
Jerome Deflorian	N1175 County Rd. G Coon Valley, WI 54623	608-452-3471 608-317-6619 c	17,400	.9	
Ryan Deflorian	W1010 Co. Rd. H Coon Valley, WI 54623	608-452-3250 608-317-6619	20,500	1.6	10.03
Tom Brindley Meadow Brook Cottage	N1170 Co. Rd. G Coon Valley 54623	608-857-3358 (home #-not cabin)	17,400	.9	1.77

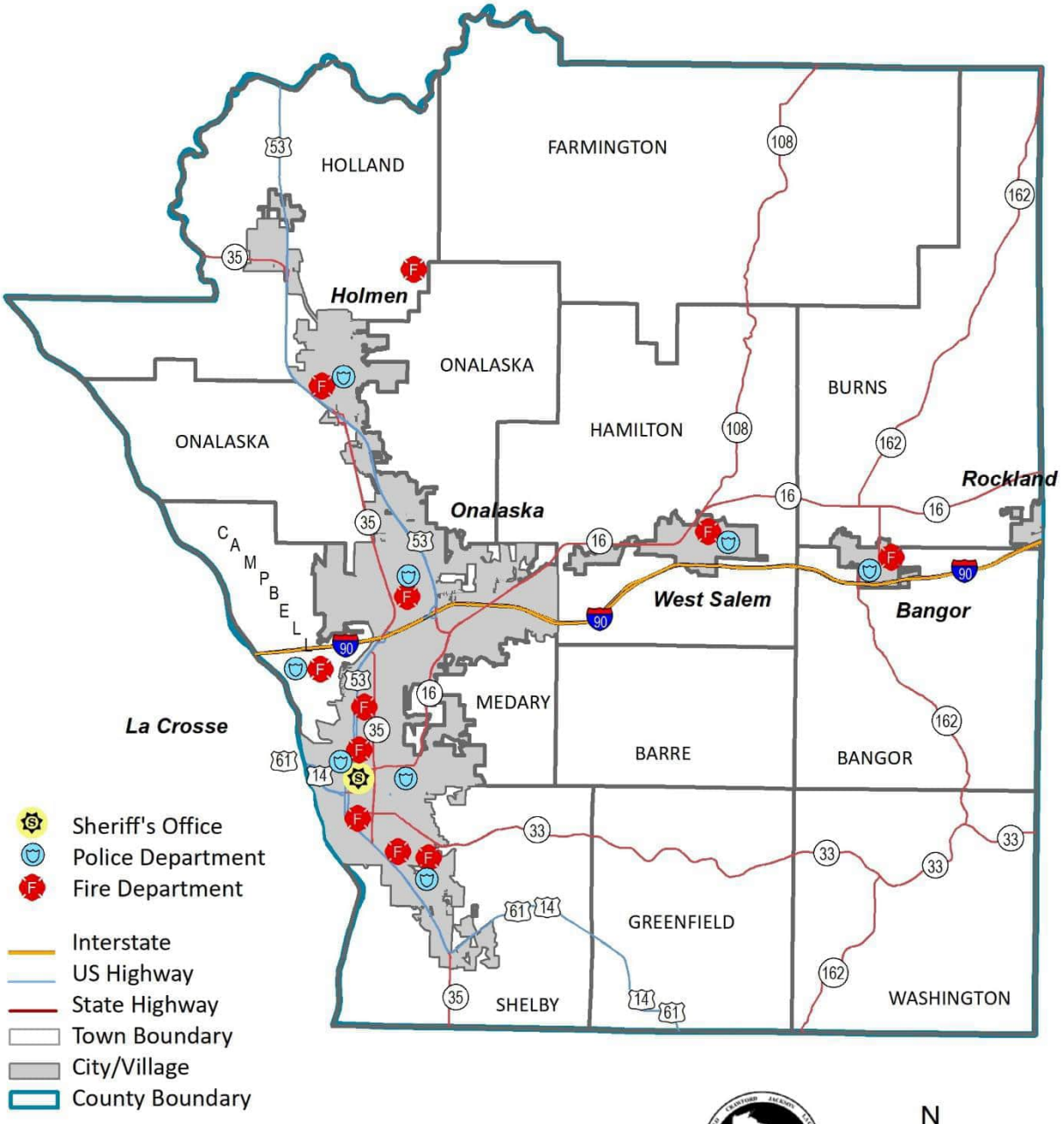
Map 3-1
La Crosse County Critical Facilities - Government, Military, Wastewater Treatment Plants and Wells



Map 3-2
La Crosse County Critical Facilities - Hospitals, Clinics, and Residential Care

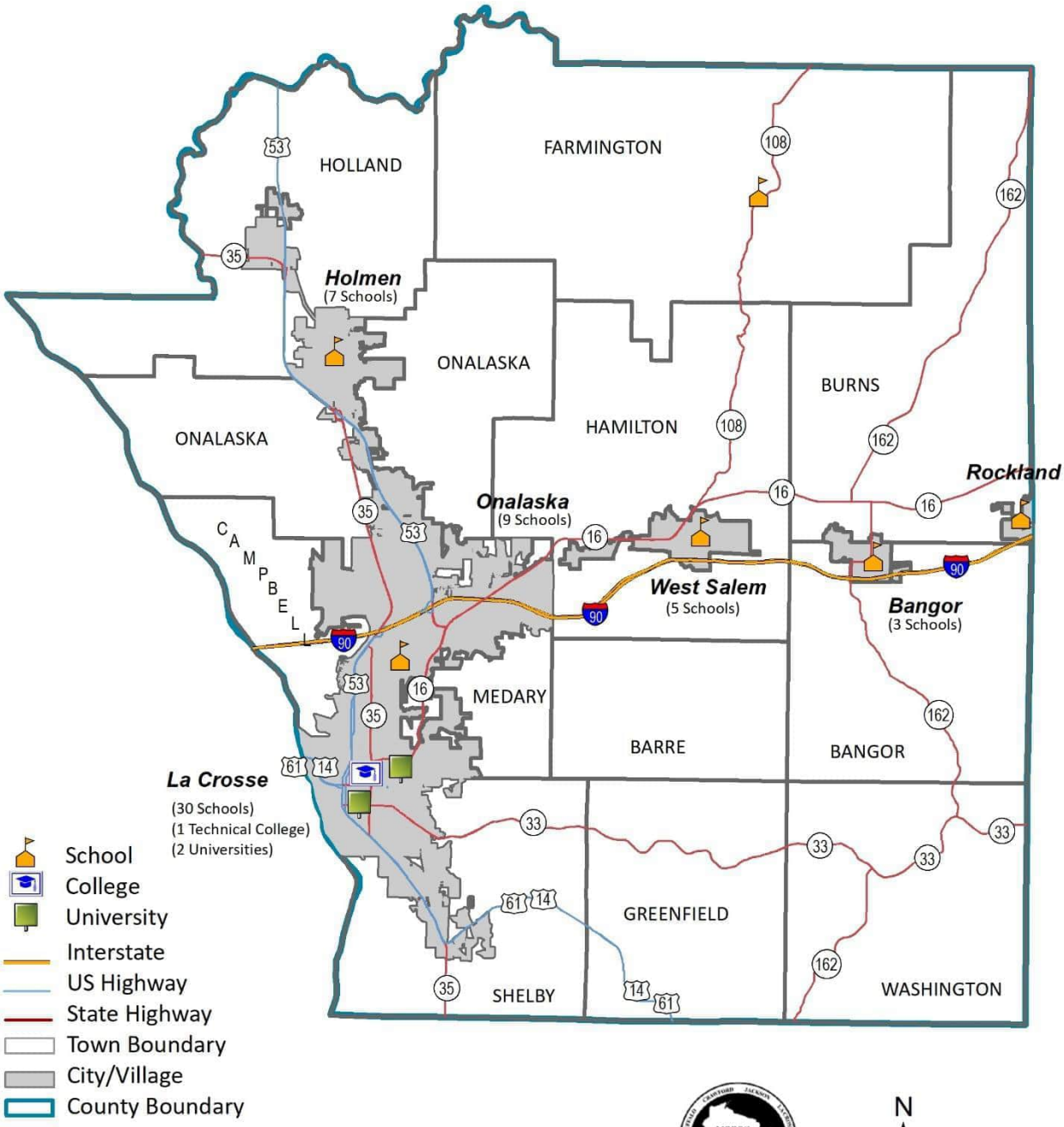


Map 3-3
La Crosse County Critical Facilities - Police, Fire Departments, and Hazardous Material Sites



There are over 500 different Hazardous Material Sites/Generators within the County. See Table 3-13 for information on these sites/generators. There are 11 Fire Departments, 8 Police Departments, and 1 Sheriff's Office that serve the County. See Table 3-9 for contact information.

Map 3-4
La Crosse County Critical Facilities - Schools, Colleges, and Universities



School
College
University
Interstate
US Highway
State Highway
Town Boundary
City/Village
County Boundary

There are 56 schools: 7 High Schools, 8 Middle Schools, 19 Elementary Schools, and 22 Other Schools in the County. See Table 3-10 for specific contact information. In addition there is Western Technical College with 11 buildings, the University of Wisconsin-La Crosse with 27 buildings, and Viterbo University with 17 buildings on its campus.

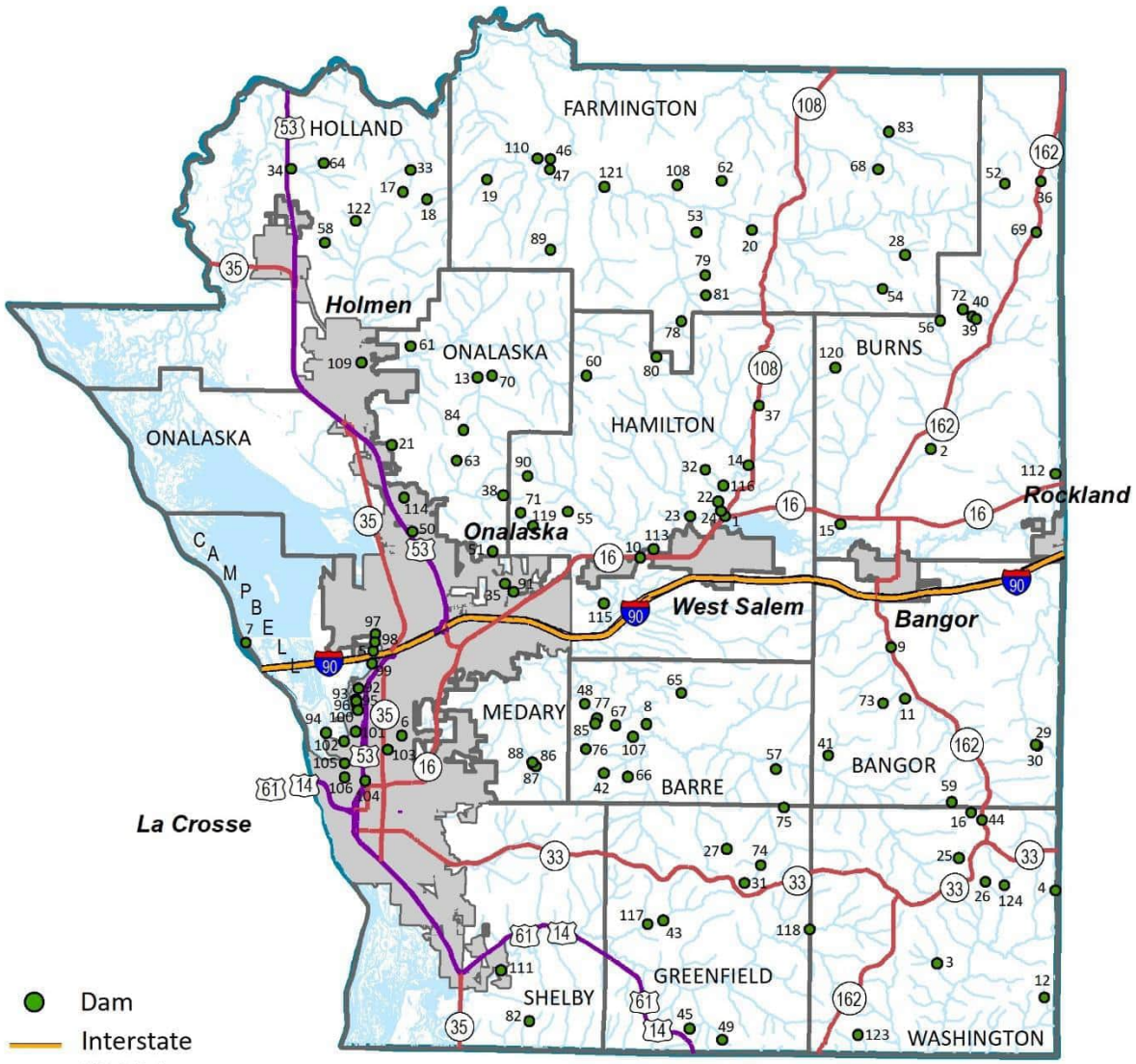
MRRPC

N

2.5 1.25 0 2.5 5 Miles

Prepared 1/20

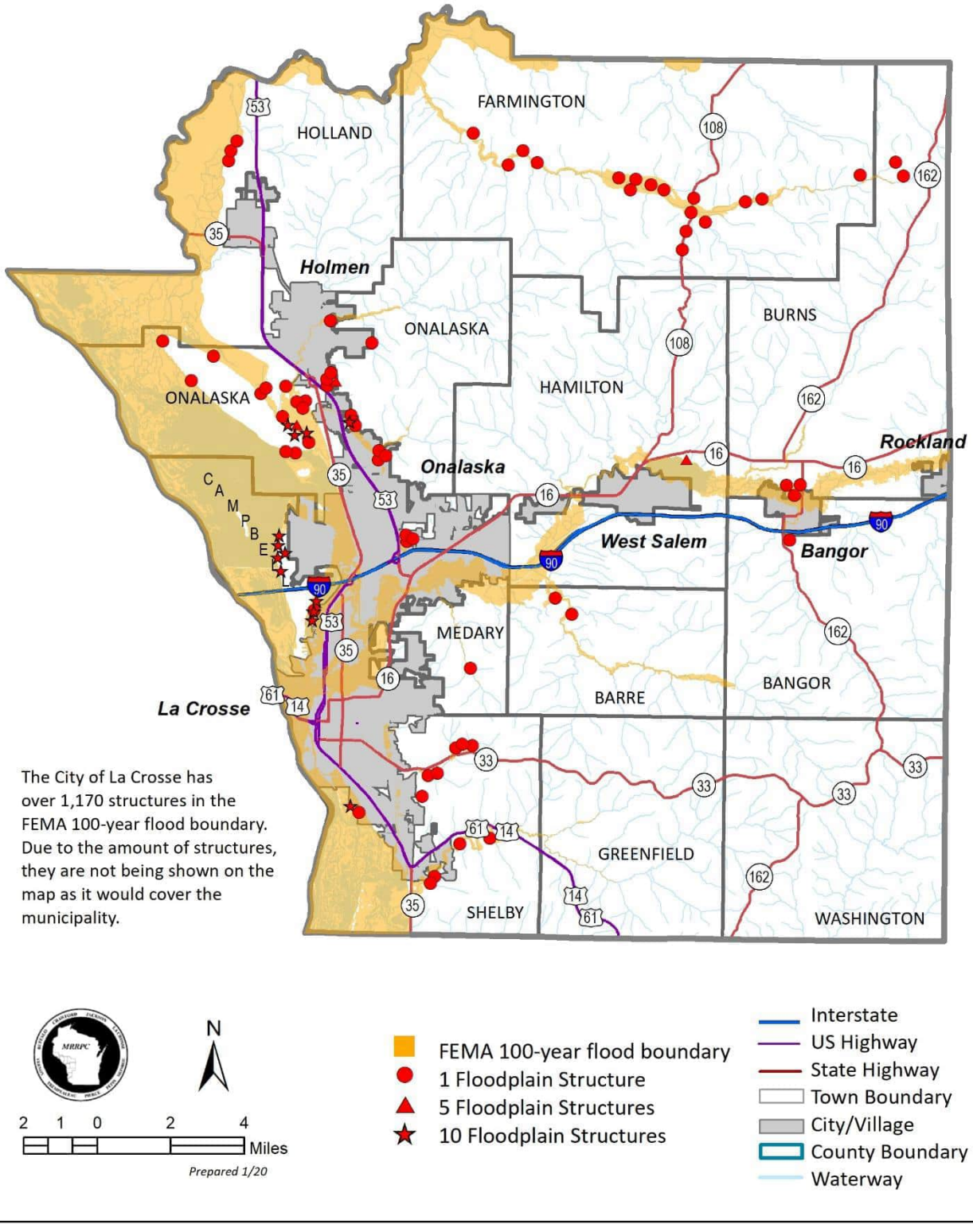
Map 3-5
La Crosse County Critical Facilities - Dams



Prepared 1/20

There are 124 dams in the County identified by the Wisconsin DNR. See Table 3-14 for further information on these dams.

Map 3-6
La Crosse County
Structures within the FEMA 100-year Flood Boundary



4.0 LA CROSSE COUNTY MULTI-HAZARDS MITIGATION PLAN STRATEGIES

The County's villages, city and towns overall multi-hazards mitigation goal is to identify economical and environmentally sound ways to protect life, health and property from future hazards.

The following is a list of projects and actions by local governments or organizations that are designed to achieve this goal that collectively serve as an overall strategy for hazard mitigation. These goals, actions and projects are the result of the public participation process outlined in Chapter One and the hazard risk assessment conducted in Chapter 3. Cost effectiveness is not used to prioritize projects due to costs being unknown until the time that the project study is launched. A cost effectiveness study will be completed when costs for the project are known and sources of funds have been committed to undertake them. The project timetable on the following pages is how the County and municipalities will prioritize these goals, actions and projects. The project timetable listed for each of the municipalities was obtained from the respective municipality officials. Municipal officials did stress that due to financial considerations if funding for a specific project becomes available then that specific project would become its priority. Once funding becomes available a cost benefit review would be completed to prioritize which projects would be completed. Due to reductions in budgets and loss of State Aids most projects listed the La Crosse County Multi-Hazards Mitigation Plan 2015 - 2019 have been carried over or deferred to this plan.

The La Crosse County Emergency Coordinator will be the lead person for all jurisdictions regarding hazard mitigation projects as no other jurisdiction has a dedicated Emergency Management department. The County along with all Villages and the Cities have the authority to enact and enforce zoning ordinances, are their own taxing authority, have their own comprehensive plan and maintain their own annual budget. The County along with all jurisdictions within the county are members in the Mississippi River Regional Planning Commission and are eligible for planning assistance from that organization.

LA CROSSE COUNTY SPECIFIC HAZARD GOALS, ACTIONS AND PROJECTS

The following is a list of goals La Crosse County has developed for the various hazards

Table 4-1 La Crosse County
Hazard Mitigation Goals

Hazard	Goal
Flooding, Stormwater Drainage, and Dams	*Protect the health and safety of residents and property in high water events by improving infrastructure and warning and communication systems.*
Hail, Lightning, Thunderstorm and Fog	*Inform residents on the dangers of hail, lightning, thunderstorm and fog hazards and take actions to improve warning and communications and reduce loses from these hazards.*
Tornadoes and High Winds	*Protect the health safety and welfare of residents and property by improving emergency communication systems and shelters.*
Extreme Cold and Heat Event Hazards	*Provide educational information to the public on the dangers of extreme heat and cold to reduce future loss of life.*
Forest and Wildland Fire Hazards	*Protect residents and property from forest and wild land fires.*
Heavy Snow and Ice Storms and Blizzard Hazards	*Inform the public about the threat of heavy snow and Ice storms and blizzards and take actions to improve warning and communications and reduce future losses from these hazards.*
Earthquake, Landslide and Subsidence Hazards	*Lessen the impact of earthquakes, landslides, and subsidence on persons and property.*
Agricultural and Drought Hazards	*Inform the public on the hazards associated with drought and provide information on methods to reduce water usage and minimize agricultural losses.*

Pandemic Flu Hazards	*Inform the public on the hazards associated with pandemic flu and provide information on methods to reduce future losses.*

The following is a list of Multi-Hazard Mitigation Actions and Projects to be implemented by La Crosse County.

Table 4-2
La Crosse County
Hazard Mitigation Actions or Projects

Mitigation Action or Project	Funding Source(s)	Responsible Official or Organization	Project Timetable	Comments
Flooding, Storm water Drainage, and Dam Hazards Actions and Projects				
Investigate the concept of a voluntary floodplain property buyout program through a survey of property owners in the floodplain. This survey could also inquire about interest in flood proofing and/or elevating their properties to protect health, public safety and welfare.	Existing County staff resources	Emergency Management Committee	Continual	Carried over, this project will be on-going until all floodplain structures are mitigated
Continue to monitor and enforce N.R. 116 Floodplain, Shore Land - Wetland Regulations and any changes to it.	County Zoning Administrator	County Zoning Administrator	Annually	Carried over from previous plan
~~Investigate the idea of promoting the National Flood Insurance Program through a community seminar where federal and state officials would be able to present the program and answer questions.~~	~~Existing County staff resources~~	~~Local Emergency Planning Committee~~	~~2015-2016~~	Completed
Identify and upgrade/improve or replace existing culverts and bridges within the County that are causing flooding issues or concerns as funding becomes available.		Emergency Management Director and County Highway Department	Continual	
Update bridge and culvert layers in GIS	Existing County Resources	County Land Conservation, County GIS	2017-2021	In progress
To maintain the County's compliance with the National Flood Insurance Program the County will undertake the following actions: 1) The County Zoning Administrator shall annually attend floodplain zoning seminars and workshops to keep informed on floodplain issues and regulations 2) The County Zoning Administrator shall report quarterly on floodplain permit activity to the Local Emergency Planning Committee 3) The County Zoning Administrator shall administer, enforce and update the County's floodplain ordinances as prescribed by law.	Existing County staff resources	County Zoning Administrator	Continual	
In coordination with affected Villages and the City of La Crosse develop evacuation plans for those areas lying within the floodplain	Existing County staff resources	Emergency Management Director	2020-2024	Deferred
Annually review and upgrade the County's communications capability specifically the wireless capability	Existing County staff resources	County Local Emergency Planning Committee, County Emergency Management Director	Continual Program	
Study frequent flood areas to determine possible flood hazard level changes along with possible man-made causes (claims by landowners in this area) for flooding	As funding becomes available	County GIS		New
Develop an equitable procedure for prioritizing voluntary buyouts	Grants	County Zoning Department	When funding available	New

Mitigation Action or Project	Funding Source(s)	Responsible Official or Organization	Project Timetable	Comments
Modeling of the areas east of Goose Island (Old Hwy 35 neighborhood) to determine the cause of flooding.	Grants	County Zoning Department	When funding available	
Dam maintenance, repair/upgrades, and debris removal	Grants	County Land Conservation Department	Continual	
Utilize modeling, including EVAAL to identify priority areas for conservation and mitigation practices and projects	Grants	County Land Conservation Department	When funding available	New
Develop a road/culvert inventory and documenting of "digital dams" that interfere with watershed modeling	Grants	County Land Conservation Department	When funding available	New
Develop a strategy for changed practices (sizing, lowering roads, etc.) for roads and culverts	Grants	County Land Conservation Department	When funding available	New
Develop a landowner/farmer outreach program which will increase the number of practices that will retain water	Grants	County Land Conservation Department	When funding available	New
Culvert repairs and maintenance		County Highway Department	When funding available	Ongoing
Drainage basin updates and assessments based on past flood events		County Highway Department	When funding available	Ongoing
Update the County's floodplain maps using current County LIDAR	Grants	County GIS/Zoning	When funding available	New
Dredge at La Crosse River where flood impacts commercial traffic and tourism river usage along Mississippi River		UW-Extension Karl Green	When funding available	Est. $1,000,000-$5,000,000
Review flood disaster impacts and revise and update this plan as needed after a flood disaster. New flood hazard mitigation projects and strategies are likely to arise after a flood disaster. To deal with this situation the County Emergency Management Director and Zoning Administrator shall meet and report in a timely manner to the County Local Emergency Planning Committee on potential changes to the County's All Hazard Mitigation Plan. The Local Emergency Planning Committee shall recommend reaffirmation, amendment or update (rewrite) of this plan to the County Board for action. This disaster assessment may be included in the annual review process discussed in the Plan Maintenance and Adoption section of this plan if doing so will not impair the response to the recent flood disaster.	Existing County staff resources	County Zoning Administrator, County Local Emergency Planning Committee, County Emergency Management Director	After each flood disaster	
Hail, Lightning, Thunderstorm and Fog Hazard				
Encourage the burying of electrical lines	Existing County staff resources	Local Emergency Planning Committee	Continual Program	
Upgrade lightning protection at all public safety and Skywarn (Amateur Radio) radio tower sites located in La Crosse County		County Emergency Management Director	2020-2024	Deferred
Install security and operation monitoring systems at all public safety radio tower sites		County Emergency Management Director	As funding becomes available	Deferred
Utilize the Severe Awareness Week to alert residents of the need for concern about hail, lightning, thunderstorm and fog hazards and actions they can take to minimize losses from these hazards.	Existing County staff resources	County Emergency Management Director	Annual Program	
Tornadoes and High Winds				

Mitigation Action or Project	Funding Source(s)	Responsible Official or Organization	Project Timetable	Comments
Require anchoring on new mobile home residences, carports and porches.	Existing County staff resources	County Local Emergency Planning Committee	Continual Program	
Encourage the burying of underground power, cable and telephone lines.	Existing County staff resources	County Local Emergency Planning Committee	Continual Program	
Encourage the use of interlocked roofing shingles.	Existing County staff resources	County Local Emergency Planning Committee	Continual Program	
Encourage the construction of concrete safe rooms in mobile home parks and other residential structures subject to high winds.	Existing County staff resources	County Local Emergency Planning Committee	Continual Program	
Identify buildings that will provide protection to the public in the event of a tornado or high winds.	Existing County staff resources	County Local Emergency Planning Committee	Continual Program	
~~Place NOAA All-Hazards warning radios in all special needs facilities and campgrounds. (Approximately 200 locations @ $45 each)~~	~~$9,000~~	~~County Local Emergency Planning Committee~~	~~2008-2009~~	Completed
Purchase Mobile and portable amateur radios for Skywarn storm spotter. 20 portable radios @ $200 = $4,000. 10 mobile radios plus antennas @ $350 = $3,500	$7,500	County Local Emergency Planning Committee	2020-2024	Deferred
Purchase NOAA All Hazards radios for county residents		County Local Emergency Planning Committee	Continual Program	
Extreme Cold and Heat Event				
~~Identify buildings that could be used as shelters with appropriate heating, ventilation and air conditioning for housing that segment of population that are more vulnerable to extreme temperature events, such as the low income, elderly, and sick.~~	~~Existing County staff resources~~	~~County Emergency Management Director and the County Local Emergency Planning Committee~~	~~2007-2008~~	Completed
Extend or enhance the existing AmeriCorps/Citizens Corps partnership with La Crosse County Health Dept. and Emergency Management to provide education to vulnerable and special needs person for disaster preparedness and for training for organizations or agencies that provide guidance, support or services to these individuals with a focus on natural (weather) hazards.	Existing County staff resources	County Emergency Management Director and the County Local Emergency Planning Committee	Continual Program	
~~Install natural gas heater in the Communications & Command Vehicle garage~~	~~$10,000~~	~~County Emergency Management Director~~	~~2010~~	Not interested in project anymore
Investigate developing a program that provides fans to the elderly in times of extreme heat	Existing County staff resources	County Emergency Management Director and the County Local Emergency Planning Committee	Continual Program	Changed timetable to continuous from specific year
Forest and Wildland Fire				
Develop/maintain cooperative fire agreements with area fire departments and the Department of Natural Resources as necessary.	Existing County staff resources	County Emergency Management Director	Continual Program	
Encourage periodic cutting of Conservation Reserve Program (CRP) land per program requirements	Existing County staff resources	County Emergency Management Director and NRCS	Continual Program	
Heavy Snow and Ice Storms and Blizzard				
Prepare timely releases that inform the public on actions and precautions they can take to minimize disruptions and losses	Existing County staff resources	County Emergency Management Director	Annually	
~~Purchase four programmable highway message boards for placement along major routes for evacuation and road closure warnings during blizzards, ice storms or other winter weather emergencies~~		~~County Emergency Management Director and County Highway Department~~		Completed
Investigate the concept of identifying locations in the County where snow fences could be constructed or trees and bushes (living snow fence) could be planted to increase motor vehicle safety.	Existing County staff resources	Emergency Management Director in cooperation with the	2020-2024	Deferred

Mitigation Action or Project	Funding Source(s)	Responsible Official or Organization	Project Timetable	Comments
		County Highway Commissioner and Village Officials		
~~Construct a regional salt storage building to increase capacity for availability of salt for winter maintenance for county and surrounding municipalities and to aid in cost controls of seasonal salt orders.~~		~~County Highway Commissioner~~		Completed
Earthquake, Landslide and Subsidence				
Investigate developing an inventory/prioritization of roads/road segments that have shoulders with slopes conducive to erosion and land/mud slides. The roads/road segments identified can be stabilized as funding becomes available.	Existing Village staff resources	County Emergency Management Director in cooperation with the County Highway Commissioner and Village Officials	2020-2024	Deferred due to prioritization of projects within Highway department
Agricultural and Drought				
Develop an education/information program that informs agricultural producers and residents about water conserving measures and crop insurance.	Existing County staff resources	County Emergency Management Director and UW-Extension	2020-2024	Deferred
Pandemic Flu				
~~Develop a pandemic flu plan listing specific actions and identifies emergency powers and who has the authority to use them.~~	~~Existing County staff resources~~	~~County Emergency Management Director in cooperation with City Officials, Village Officials, Emergency response personnel and local hospitals and clinics~~	~~2008-2009~~	Completed
Training for declared event		County Public Health	2020	
Disinfection of public facilities		County Public Health	2020	
Temporary medical facilities		County Public Health	2020	
Personal protective equipment		County Public Health	2020	
Communication of health and safety to the public		County Public Health	2020	
Reimbursement of overtime costs		County Public Health	2020	
Review current pandemic and PHEP capability to identify gaps and prioritize development of missing elements		County Public Health	2020	
Engage partners needed to complete the development of missing elements		County Public Health	2020	
Develop pre-written pandemic risk communication messaging		County Public Health	2020	
Train Derailment				
Develop evacuation plans for the incorporated communities which have rail lines running through them	Existing County staff resources	County Emergency Management Coordinator in cooperation with city and village officials	2020-2024	New Project
All Hazards				

Mitigation Action or Project	Funding Source(s)	Responsible Official or Organization	Project Timetable	Comments
Update and develop funding resources for updating NG 911	As funding becomes available	County GIS	2020-2024	New Project
Ongoing staff training for hazard mitigation	As funding becomes available	County Emergency Management Coordinator, County GIS	Ongoing	Continual

Mitigation Projects for Municipalities

The following is a list of Multi-Hazard Mitigation Actions and Projects to be implemented by each City, Village and Town within La Crosse County.

Table 4-3
La Crosse County Municipal
Hazard Mitigation Actions or Projects

Mitigation Action or Project	Funding Source(s)	Responsible Official or Organization	Project Timetable	Comments
Flooding, Storm water Drainage, and Dam Hazards Actions and Projects				
In conjunction with the County investigate the concept of a voluntary floodplain property buyout program through a survey of property owners in the floodplain. This survey could also inquire about interest in flood proofing and/or elevating their properties to protect health, public safety and welfare.	Existing Village and County staff resources to investigate	County Emergency Management Director to serve as coordinator	Continual	Continual program, determine interest on an area by area basis
Continue to monitor and enforce N.R. 116 Floodplain, Shore Land - Wetland Regulations and any changes to it.	Existing Village and City resources	Village or City Board or designee	Annually	Continual Program
Work to reduce or eliminate repetitive loss or substantially damaged structures by undertaking the following: 1) The Village or City Clerk or designee biannually shall provide a list of owners of repetitive loss structures or substantially damaged structures within the Village or City to the County Emergency Management Director. The County Emergency Management Director will then biannually write a letter to owners of repetitive loss structures or substantially damaged structures to inform them of techniques and potential state and federal resources available to reduce further flood losses. Specific emphasis will be placed on contacting them if the County, City or a Village proceeds with a voluntary buyout program as described above. 2) Inform property owners through the annual Survey to act as a resource for information and answer questions on how to reduce future flood losses.	Existing Village, City and County staff resources	Village or City Board or designee and the County Emergency Management Director	Biannually	Carried over from previous plan
In conjunction with the County investigate the idea of promoting the National Flood Insurance Program through a community seminar where federal and state officials would be able to present the program and answer questions.	Existing Village, City and County staff resources	Village or City Board or designee and the County Emergency Management Director	2020-2024	Deferred

Mitigation Action or Project	Funding Source(s)	Responsible Official or Organization	Project Timetable	Comments
To maintain compliance with the National Flood Insurance Program the Village/City will undertake the following actions: 1) The Village/City Clerk or designee shall annually attend floodplain zoning seminars and workshops to keep informed on floodplain issues and regulations. 2) The Village/City Clerk or designee shall report monthly on floodplain permit activity to the Village Board. 3) The Village/City Clerk or designee shall administer, enforce and update the municipality's floodplain ordinance as prescribed by law.	Existing Village/City staff and resources	Village/City Clerk or designee	Annually	Carried over from previous plan, relates to NFIP compliance
Work in conjunction with the County to review flood disaster impacts and revise and update this plan as needed after a flood disaster. New flood hazard mitigation projects and strategies are likely to arise after a flood disaster. To deal with this situation the Village/City Clerk or designee shall meet and report in a timely manner to the Village/City Board on potential changes to the Village's portion of the La Crosse County Multi-Hazard Mitigation Plan. The Village Board shall recommend to reaffirm, amend or update (rewrite) this plan to the County Emergency Management Coordinator and the Emergency Management Committee. This disaster assessment may be included in the annual review process discussed in the Plan Maintenance and Adoption section of this plan if the response to the recent flood disaster will not be impaired by doing so.	Existing Village and County staff resources	Village Clerk or designee, Village Board, Emergency Management Coordinator, Emergency Management Committee	After each flood disaster	Carried over from previous plan
Identify and upgrade/improve or replace existing culverts and bridges that are causing flooding issues or concerns as funding becomes available		Individual municipal boards in conjunction with Emergency Management Director and County Highway Department	Continual Program	
Hail, Lightning, Thunderstorm and Fog Hazard				
Encourage the burying of electrical lines	Existing City, Village, Town and County staff resources	Individual municipal Boards in conjunction with the County Emergency Management Committee	Continual Program	Carried over from previous plan
Encourage the burying of telecommunication lines	Existing City, Village, Town and County staff resources	Individual municipal Boards in conjunction with the County Emergency Management Committee	Continual Program	Carried over from previous plan
Assist the County in utilizing the Severe Awareness Week to alert residents of the need for concern about hail, lightning, thunderstorm and fog hazards and actions they can take to minimize losses from these hazards.	Existing City, Village, Town and County staff resources	County Emergency Management Director coordinating with City, Town and Village Clerks	Annual Program	Carried over from previous plan
Tornadoes and High Winds				
Require anchoring on new mobile home residences, carports and porches.	Existing City, Village, Town and County staff resources	Individual municipal Boards in conjunction with the County Emergency Management Committee	Continual Program	Carried over from previous plan
Encourage the burying of underground power, cable and telephone lines.	Existing City, Village, Town and County staff resources	Individual municipal Boards in conjunction with the County Emergency Management Committee	Continual Program	Carried over from previous plan

Mitigation Action or Project	Funding Source(s)	Responsible Official or Organization	Project Timetable	Comments
Encourage the use of interlocked roofing shingles.	Existing City, Village, Town and County staff resources	Individual municipal Boards in conjunction with the County Emergency Management Committee	Continual Program	Carried over from previous plan
Encourage the construction of concrete safe rooms in mobile home parks and other residential structures subject to high winds.	Existing City, Village, Town and County staff resources	Individual municipal Boards in conjunction with the County Emergency Management Committee	Continual Program	Carried over from previous plan
Identify buildings that will provide protection to the public in the event of a tornado or high winds.	Existing City, Village, Town and County staff resources	Individual municipal Boards in conjunction with the County Emergency Management Committee	Continual Program	Carried over from previous plan
Purchase NOAA All Hazards radios		Individual municipal Boards in conjunction with the County Local Emergency Planning Committee	Continual Program	
Extreme Cold and Heat Event				
~~In conjunction with the County and adjacent municipalities identify buildings within or adjacent to their respective municipality that could be used as shelters with appropriate heating, ventilation and air conditioning for housing that segment of population that are more vulnerable to extreme temperature events, such as the low income, elderly, and sick.~~	~~Existing City, Town, Village and County staff resources~~	~~County Emergency Management Director will coordinate with each municipal board or their designee~~	~~2007-2008~~	Completed
Forest and Wildland Fire				
Develop/maintain cooperative fire agreements with area fire departments and the Department of Natural Resources as necessary.	Existing City, Town and Village staff resources	City, Town and Village Boards will be responsible for their municipality	Continual Program	Carried over from previous plan
Heavy Snow and Ice Storms and Blizzard				
Cooperate with the County in preparing timely releases that inform the public on actions and precautions they can take to minimize disruptions and losses.	Existing County staff resources along with City, Town and Village staff and resources	County Emergency Management Director coordinating with City, Town and Village Clerks	Annually	Carried over from previous plan
Identify locations where snow fences could be constructed or trees/brushes (living snow fences) could be erected or planted to increase motor vehicle safety by reducing or eliminating blowing/drifting snow	Existing County staff resources along with City, Town and Village staff and resources	County Emergency Management Director and County Highway Commissioner coordinating with City, Town and Village Clerks	2020-2024	Deferred from previous plan, project was not budgeted for in either Highway or Emergency Management Department
Earthquake, Landslide and Subsidence				

Mitigation Action or Project	Funding Source(s)	Responsible Official or Organization	Project Timetable	Comments
Investigate developing an inventory/prioritization of roads/road segments that have shoulders with slopes conducive to erosion or land /mud slides. The roads/road segments identified can be stabilized as funding becomes available.	Existing City, Village/ and Town staff resources	City, Town or Village Board or designee	2020-2024	Deferred due to prioritization of projects within Highway department
Agricultural and Drought				
In conjunction with the County consider developing an education/information program that informs agricultural producers and residents about water conserving measures and crop insurance.	Existing County staff resources	County Emergency Management Coordinator in cooperation with City, Village and Town Officials	2020-2024	Deferred
Train Derailment				
Develop evacuation plans for the incorporated communities which have rail lines running through them	Existing County staff resources	County Emergency Management Coordinator in cooperation with city and village officials	2020-2024	New Project
Pandemic Flu				
Develop a pandemic flu plan listing specific actions and identifies emergency powers and who has the authority to use them.	Existing County staff resources	Public Health officer in cooperation with City Officials, Emergency Management Coordinator, Village Officials, Emergency response personnel and local hospitals and clinics	2020-2024	New Project

Individual Municipal Projects

The following is a list of Multi-Hazard Mitigation Actions and Projects which individual municipalities have identified.

Table 4-4
Municipal Specific Hazard Mitigation Actions or Projects

Village of Bangor			
Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments
Relocate / Update warning siren	Village Board	When funding available	Current siren does not reach entire community
Purchase generator for Police Dept.	Village Board	When funding available	Deferred
~~Construct walk bridges over Dutch Creek~~	~~Village Board~~		Completed
Storm sewer cleanup	Village Board	When funding available	Deferred
Construct heated storage building for village owned equipment and vehicles with sand/salt storage	Village Board	When funding available	
Purchase multi-purpose vehicles for emergency responses on local State Trail and nearby marsh areas	Village Board	When funding available	Deferred
Construct backup water reservoir	Village Board	When funding available	Deferred

New curb & gutter along with storm water system	Village Board	When funding available	Deferred
Purchase new communications equipment	Village Board	When funding available	Deferred
Create education material, i.e. develop call list, outreach	Village Board	When funding available	Deferred
Additional training for village personnel and community residents	Village Board	When funding available	Deferred
Purchase approx. 650 weather alert radios	Village Board	When funding available	Deferred
Change roofs on municipal buildings to more weatherproof types	Village Board	When funding available	Deferred
Purchase portable emergency signs	Village Board	When funding available	Deferred
Purchase snow fencing	Village Board	When funding available	Deferred
Purchase cots and other needed supplies for emergency shelter	Village Board	When funding available	Deferred
Move electric distribution line from along State Highway 162	Village Board	When funding available	
Upsize storm sewer and add storm sewer to help clean up with major storm events in Village park	Village Board	When funding available	
Raise road and bank stabilizing of Dutch Creek in park	Village Board	When funding available	
Repair sewer and ditching from15th Ave S. going west to Dutch Creek along railroad tracks	Village Board	When funding available	

Village of Holmen

Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments
~~Replace and relocate 2 civil defense sirens~~	~~Village Board~~		Completed
Purchase backup generator	Village Board	ASAP	Est. $69,000 Deferred

Village of Rockland

Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments
Investigate and improve storm water and snow melt drainage from Sarah Circle	Village of Rockland Board	As soon as funding becomes available	Deferred
Establish the Rockland Fire Station as a cooling station for village residents	Village of Rockland Board		Deferred
Construct a shed to house sand and salt mixture for use during snow and ice events.	Village of Rockland Board		Deferred
~~Purchase a backup generator to replace existing aging generator~~	~~Village of Rockland Board~~	~~As soon as funding becomes available~~	Completed
Develop an emergency alert system for notifications during emergencies (purchase of a storm siren and maintenance)	Village of Rockland Board	As soon as funding becomes available	New Project
Purchase NOAA All-Hazards radios	Village of Rockland Board	As soon as funding becomes available	New Project

Village of West Salem

Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments

~~Develop a Stormwater Utility~~	~~Village Administrator/ Village Engineer~~		Completed
~~Develop a text messaging / social notification program~~	~~Police Chief~~		Completed
~~Develop policy regarding requirement of a retention/detention pond on develops over 1 acre in size~~	~~Village Administrator~~		Completed
~~Complete an engineering study and replace entire storm water drainage ditch along West Elm St. and all receiving ditches from that line~~	~~Village Administrator~~		Completed
~~Purchase portable pumps for use during flooding~~	~~Village Administrator~~		Completed
Upgrade/replace the sanitary sewer mains beginning at West Hamilton St and continuing northwest through the Village	Village Administrator	2020 - 2024	New Project
Construct a new EOC that will also double as a storm shelter. New EOC would then double as a backup EOC for La Crosse County away from Railroad tracks and Allied chemical hazards	Village Administrator and County Emergency Management Director	2021 or when funding becomes available	New Project – Existing EOC lacks telephone lines, electrical outlets and communication equipment- Deferred - $3,000,000
Create a functional EOC	Village Administrator/ Police Chief/County Emergency Management Director	When funding available	New Project
Purchase NOAA All Hazards radios	Village Administrator/ Police Chief	Continual	
Repair/replace existing weather warning sirens	Village Administrator	As Needed	New Project
Install lightning protection measures for the delicate water and sewer utility's telemetry system	Public Works Director	2020-2024	New Project
Develop an emergency call list in the event of extreme temperatures	Village Administrator	2020-2024	New Project
Establish a cooling/heating center with a backup generator	Village Administrator	When funding available	New Project
Purchase water rescue equipment	Police Chief	2020 - 2024	New Project
Purchase ATV for emergency response on State Trail	Police Chief	When funding available	New Project
Update storm water infrastructure from South Mill St. to Oak St.	Village Administrator	When funding available	New Project
Rhyme St. detention pond revisions to increase storm water management	Village Administrator		Completed
Install stormwater piping from Industrial Drive East to bowl	Village Administrator	When funding available/In Progress	Est. $1,000,000
Upsize pumping equipment to rapidly pump water from flooded areas	Village Administrator	When funding available	Est. $10,000
Get RAVE/Smart 911 emergency notification system	Police Chief	In progress	Est. $2,000
Emergency communications enhancements	Police Chief and County Emergency Management	When funding available	Continual
~~Create compost and storage area for tree limbs and brush~~	~~Public Works Director~~		Completed
Upgrade snow plowing accessories on trucks to increase snow removal speed	Public Works Director	When funding available	
Increase salt supplies	Public Works Director	When funding available	Continual
Create emergency shelters, especially for mobile home park residents	Village Administrator	When funding available	New Project
Obtain backup power generators	Village Administrator	When funding available	
Create a larger food pantry location	Village Administrator	When funding available	

City of La Crosse

Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments
Northside flooding improvements, storm gates, dikes	City planner, engineering department, public works		Deferred
Ebner Coulee area flood control study	City planner, engineering department, public works	In progress	Est. $4,900,000
Fill the former Mobil Oil/Patros Steel property to above base flood elevation	City planner, engineering department, public works	Ongoing	Deferred
~~Raise USH 53 from Interstate 90 south to Livingston St. when reconstructed. This will provide additional flood protection~~	~~City planner, engineering department, public works~~		~~Completed~~
Bury power lines on Ward Ave., Rose St., and Copeland St.	City planner		Deferred

Develop a snow/ice control and public information plan	City planner		Annual updates
~~Stabilize slopes along Bliss Road~~	~~City Planner along with City Engineering Department~~		Completed
Inspect Bliss Road annually and take inclinometer readings	City Engineering Department and public works	Annually	
Conduct a feasibility study on green infrastructure and implementation	City Planner	2020-2024	New Project
Create a neighborhood scale redevelopment initiative with potential elevation changes of structures	City Planner	2020-2024	New Project
Create educational material for community on groundwater flooding and surface water flooding	City Planner	2020-2024	New Project
Create a flood plan	City Planner	2020-2024	New Project
Conduct a feasibility study on structure removal from the floodplain and potential to fill these areas	City Planner	2020-2024	New Project
Remove or relocate structures from the floodplain	City Planner		Ongoing
Create educational programs and material on stormwater	City Planner		New Project
Conduct a feasibility study on ideal locations for biofilters and rain gardens	City planner	2020-2024	New Project
Encourage the planting of trees in the City	City Planner		Ongoing
Plan and implement constructed wetlands	City Planner		New Project

City of Onalaska

Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments
Continue with compliance of N.R. 116 Floodplain, Shore Land – Wetland Regulations and actions towards it.	Engineering Department	Ongoing	
Update Floodplain Ordinance	Planning Department	2020	
Encourage burying of electrical lines	Engineering, Planning, and Inspection Departments	Ongoing	
Create Severe Awareness Week to alert residents to take action to minimize losses/Promote RAVE Alert System	Fire and Police Departments	Ongoing	
Require anchoring on new mobile home residences, carports, and porches	Planning and Inspection Departments	Ongoing	
Encourage burying of underground power, cable, and telephone lines	Engineering, Planning, and Inspection Departments	Ongoing	
Trim trees near power lines	Public Works Department, Xcel Energy, Riverland Energy	Ongoing	
Identify public buildings to protect public	Fire and Police Department	2021	
Identify shelter buildings-heat ventilation, areas where needed most	Parks and Recreation, Police and Fire Departments	2021	
Promote and maintain cooperative fire agreements among area fire departments and the DNR	Fire Department	Ongoing	
Install new water tower	Engineering Department	2021	
Develop a plan of action to deal with snow and ice	Public Works and Parks and Recreation Departments	Ongoing	
Purchase snowplow	Public Works Department	As needed	
Utilize Winter Weather Awareness Week to alert residents of the need for concern about heavy snow, ice storms, and blizzards, and the actions to minimize losses	Fire and Police Departments	Ongoing	

Town of Campbell

Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments
Drainage Channel Improvements	Town Board		Deferred
Develop a plan for emergency vehicles cut off/rerouted due to flooding	Town Board	2020	New
Create severe weather awareness PSAs	Town Board	2020	New
Support and collaborate with Salvation Army and other programs in projects	Town Board	Ongoing	
Update and maintain public awareness through education and outreach	Town Board	Ongoing	
Develop evacuation/emergency plan NIMS	Town Board	2020	New

Stormwater mitigation plan and improvements	Town Board		Deferred
Levee repair	Town Board		Completed
Develop a flood warning plan	Town Board		Deferred
Purchase backup generators for use in heating cooling centers	Town Board		Deferred
~~Purchase backup generators for use by police and fire~~	~~Town Fire & Police Chiefs~~		Completed
~~Develop an educational brochure to distribute to Town residents~~	~~Town Board~~		Completed
Develop safe rooms/storm shelters for mobile home parks	Town Board		Deferred
Develop and implement a tree management plan	Town Board		Deferred
Construct or retrofit an existing building for use as a heating & cooling center	Town Board		Deferred
Develop an outreach/public awareness brochure to educate residents regarding dangers and locations of assistance during extreme heat and cold periods	Town Board		Deferred
~~Develop a plan for temporary debris removal/storage after a disaster event~~	~~Town Board~~		Completed

Town of Farmington

Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments
Drainage improvements on Mickelson and H. Mickelson Roads	Town Chair		Est $20,000 - Deferred
Purchase severe weather sirens	Town Board	2025	Est. $35,000 - Deferred
Develop water sources in high risk areas	Town Board		Est. $35,000 - Deferred
Draft and implement policies for managing severe weather events for Parks & Recreation Department events and programs	Parks & Recreation Department	2020-2024	
~~Purchase and install weather radios at town parks~~	~~Parks & Recreation Department~~		Completed
Develop a community Wildfire protection plan	Town Board		Deferred
~~Create educational material for community about wildfires~~	~~Town Board~~		Completed
~~Purchase snow removal equipment for the Mindoro Sanitary District~~	~~Mindoro Sanitary district~~	~~2015-2017~~	Est. $15,000 – Completed
~~Add second well to Mindoro public water system~~	~~Barry Schimke~~		Est. $150,000 - Completed
Improve Wanless Road from damage of 2017 disaster	Town Board	2020-2023	Est. $550,000
Raise lower end of Herman Coulee Road	Town Board	When funding available	Est. $500,000
Replace undersized culvert on Staff Road	Town Board	Wen funding available	Est. $150,000
Replace lift station at North Street	Sanitary District	When funding available	Est. $400,000

Town of Greenfield

Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments
Purchase weather radios for residences	Town Board in conjunction with the County LEP C	Continual Program	

Town of Holland

Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments
Stormwater improvements	Town Chairman	2020-2024	Est. $10,000-$25,000 - Deferred
Purchase backup generator for Town Hall	Town Chairman		Est. $18,000 - Deferred
~~Develop emergency response plan and purchase necessary response equipment for CapX2020 & ATC box~~	~~Town Chairman~~	~~2015-2017~~	Completed
Purchase portable sump pump	Town Chairman	2020-2024	Deferred
Purchase Skidstir with claw or excavator with claw	Town Chairman	2020-2024	Deferred
Purchase all-terrain vehicle for off road response	Town Chairman		Deferred
Purchase weather radios for residences	Town Chairman	Continual Program	
Upgrade kitchen in Town Hall so it can be used as a severe weather center	Town Chairman		Deferred
Add addition to Town Hall to be a severe weather shelter	Town Chairman		Deferred
Ditch, infiltration basin, stormwater runoff, and direction improvement	Town Chairman	2020-2022	Est. $50,000

Water pump and 500' hose for stormwater removal	Town Chairman	2020-2024	

Town of Medary			
Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments
Install emergency generator in Town Hall	Terry Houlihan 781-3344		Est. $15,000

Town of Onalaska			
Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments
Sand Creek Sediment Trap and Wetland rehabilitation in Midway	Joe Dorova/Tim Dienger 788-4958	2015-2017	Est. $300,000 - Deferred
Halfway Creek Sediment Trap – near CTH XX	Joe Dorova/Tim Dienger 788-4958	2018	Est. $500,000 - Deferred

Town of Shelby			
Mitigation Action or Project	Responsible Official or Organization	Project Timetable	Comments
Elevate Hanifl Road to provide dry land access during high water events	Town Administrator	2016	Deferred
Purchase a boat to provide emergency services to areas not accessible by dry land during high water events.	Town Administrator	2017	Deferred
Purchase a truck to haul water in the event a lightning strikes a water well	Town Administrator	2017	Deferred
Purchase communication equipment to coordinate water and sewer departments during storm events	Town Administrator	2016	Deferred
Purchase backup power generators for municipal water wells	Town Administrator	2016	Est. $70,000 – Deferred
Purchase communication system for sewer lift stations and water wells	Town Administrator		Est. $30,000 – Deferred
Purchase brush chipper to manage dead and excessively overgrown areas	Town Administrator		Est. $35,000 - Deferred
Install Dry well (water points) locations on ponds and creeks for firefighting purposes	Town Administrator	Town Board in conjunction with the County LEPC	2015-2017 - Deferred

La Crosse County Plan Maintenance and Adoption Action Plan

The following table is the La Crosse County Multi-Hazards Mitigation Plan Maintenance and Adoption Action Plan. The plan maintenance and adoption projects are detailed in Chapter 5. La Crosse County's Plan Maintenance and Adoption goal is: *To provide a continual opportunity for local officials to update, maintain and implement the La Crosse County Multi-Hazard Mitigation Plan*.

TABLE 4-5

La Crosse County Multi-Hazards Mitigation Plan Maintenance and Adoption Action Plan

Plan Maintenance and Adoption Projects	Funding Source(s)	Responsible Official or Organization	Project Timetable	Comments
Continual monitoring of progress made toward achieving plan goals, projects and action items by the Emergency Management Coordinator	Existing County resources	County Emergency Management Director	Annually	See Chapter 5
Post disaster Multi-Hazard Mitigation Plan review and comment period for plan stakeholders	Existing County staff resources	County Emergency Management Director in cooperation with County, City, Village and Town Officials	Post disaster	See Chapter 5

Annual Multi-Hazard Mitigation Plan review and comment period for plan stakeholders	Existing County staff resources	County Emergency Management Director in cooperation with County, City, Village and Town Officials	Annually	See Chapter 5
County, City, Village, and Town plan approval by adopting resolutions	Existing County, City, Village, and Town resources	County Emergency Management Director in cooperation with County, City, Village and Town Officials	After plan modification	See Chapter 5

5.0 LA CROSSE COUNTY MULTI-HAZARDS MITIGATION PLAN MAINTENANCE AND ADOPTION

Plan Maintenance

Since changes across the County's landscape will always be occurring this Multi-Hazards Mitigation Plan should be monitored and amended as needed to meet these changing conditions. To accomplish this it has been determined that the County Emergency Management Coordinator should review the contents of the plan for its applicability each year during the 3rd quarter and report to the Local Emergency Planning Committee on the progress made pertaining to goals, projects and actions contained in the plan. Prior to the end of each calendar year, the County Local Emergency Planning Committee shall recommend either reaffirmation, amendment or update (rewrite) of the plan to the County Board for their action based on recommendations provided by county staff, public input and other pertinent information provided to the committee. The Disaster Mitigation Act of 2000 requires that this plan be evaluated and updated at least every five years to remain eligible for assistance.

It has also been determined that the County Local Emergency Planning Committee evaluate the plan after disasters to determine if the information, goals and actions are still appropriate considering the given disaster. In addition, the committee shall evaluate the plan bi-annually to assess the following: are the goals and objectives addressing current or expected conditions; are the nature, magnitude, and/or type of risks changed; are current resources appropriate for implementing the plan; are there implementation problems, such as technical, political, legal, or coordination issues with other agencies; have agencies and other partners participated as proposed; and have outcomes happened as expected. When this plan is being considered for evaluation due to the annual evaluation policy or because of the post disaster evaluation policy it will be the County Emergency Management Director's responsibility to let stakeholders know through meeting notices and public announcements about the plan evaluation process and provide them with an adequate comment period if they cannot attend a plan evaluation meeting. The Disaster Mitigation Act of 2000 requires that this plan be evaluated and updated at least every five years to remain eligible for hazard mitigation grant assistance.

Plan Coordination

Upon adoption of the plan by the County and other participating local units of government the County Emergency Management Director will distribute copies to key stakeholders including any additional copies needed by local governments that participated in and adopted the plan. The initial Hazard Mitigation Plan was not incorporated as well as it could have been into other planning activities. The plan was used during land use planning by some but not all municipalities. To ensure that this updated plan will be incorporated into planning activities within the county, the County Emergency Management Coordinator and the County Planner will monitor other planning activities being undertaken and see to it that any related topics, goals or projects in this plan are presented to those involved in planning activities and especially those involved in preparing county, city, village or town comprehensive plans. In addition, the annual plan evaluation policy should serve as another method to ensure the information, findings, goals, actions and projects in this plan are incorporated into other planning projects and initiatives across the County. Lastly the County Emergency Management Director will annually send out letters to all participating local units of government, county department directors and all new county board supervisors reminding them of the existing plan and that the plan should be incorporated into any new or revised comprehensive plan, ordinance or code.

Plan Approval Process

The adoption of this plan by the County and any participating local government certifies to program and grant administrators from FEMA and Wisconsin Emergency Management that the Plan's findings, goals and projects have been thoroughly considered and they have a desire to take planned actions to reduce losses from future hazard events. In exchange for this local commitment to plan to reduce future losses the Federal Emergency Management Agency and Wisconsin Emergency Management Agency will designate the County and other participating local governments that adopted the plan eligible for their Hazard Mitigation Grant Programs. The County and other participating local units of government are to adopt this plan by appropriate public meeting notice and by resolution.

Adoption Resolutions

The following is a list of the local units of government in the County. Those local units of government that have adopted this plan are indicated with a check mark. The adoption resolutions from each local government follow this list.

Municipality	Adopted 2015-2019 Plan	Adopted 2020-2024 Plan
La Crosse County	☒	☐
Town of Bangor	☒	☐
Town of Barre	☐	☐
Town of Burns	☒	☐
Town of Campbell	☐	☐
Town of Farmington	☐	☐
Town of Greenfield	☒	☐
Town of Hamilton	☒	☐
Town of Holland	☒	☐
Town of Medary	☒	☐

Municipality	Adopted 2015-2019 Plan	Adopted 2020-2024 Plan
Town of Onalaska	☐	☐
Town of Shelby	☒	☐
Town of Washington	☒	☐
Village of Bangor	☒	☐
Village of Holmen	☒	☐
Village of Rockland	☒	☐
Village of West Salem	☒	☐
City of La Crosse	☒	☐
City of Onalaska	☒	☐

La Crosse County resolution goes here

Town of Bangor resolution goes here

Town of Barre resolution goes here

Town of Burns resolution goes here

Town of Campbell resolution goes here

Town of Farmington resolution goes here

Town of Greenfield resolution goes here

Town of Hamilton resolution goes here

Town of Holland resolution goes here

Town of Medary resolution goes here

Town of Onalaska resolution goes here

Town of Shelby resolution goes here

Town of Washington resolution goes here

Village of Bangor resolution goes here

Village of Holmen resolution goes here

Village of Rockland resolution goes here

Village of West Salem resolution goes here

City of La Crosse resolution goes here

City of Onalaska resolution goes here

LA CROSSE COUNTY MULTI-HAZARD RISK ASSESSMENT SURVEY

From your experience living in your community and the current societal and environmental conditions please check one of the three columns titled Low, Medium or High Risk Rating to the right of each natural hazard listed in the far left column. Your check mark should be based on your opinion of that natural hazard's probable threat to your community's health and public safety over the coming five years. Each of the Hazards listed is to receive only one check mark. For example if you check a medium risk rating for Lightning Storms this would be interpreted to mean that you think that over the next five years Lighting Storms will probably have a medium harmful affect on your community in comparison to the other hazards listed. The five year period was chosen because that is how often La Crosse County must update their Multi-Hazards Mitigation Plan. This survey is one of the methods La Crosse County is using to receive public input into the plan. The survey information you and others provide is advisory and will not by itself set future public policy on how to deal with natural hazards.

NATURAL HAZARDS - Each natural hazard should receive either a low, medium, or high risk rating check mark.	**Low Risk Rating √** A hazard risk rating of low means that in your opinion this hazard probably will have the least harmful effect on health and public safety in your community over the next five years in comparison to the other hazards listed in column one.	**Medium Risk Rating √** A hazard risk rating of medium means that in your opinion this hazard will probably have a medium or average harmful effect on health and public safety in your community over the next five years in comparison to the other hazards listed in column one.	**High Risk Rating √** A hazard risk rating of high means that in your opinion this hazard will probably have the highest or greatest harmful effect on health and public safety in your community over the next five years in comparison to the other hazards listed in column one.
Hailstorms			
Lightning Storms			
Thunderstorms			
Tornado/High Winds			
Flooding			
Stormwater Flooding			
Dam Failure Flooding			
Forest Fires			
Wildland Fires			
Coastal Hazards			
Heavy Snowstorm			
Ice Storm			
Blizzard			
Extreme Cold			
Earthquake			
Extreme Heat			
Agricultural			
Drought			
Fog			
Landslide			
Subsidence			
Pandemic Flu			
Railroads			
River Traffic / Cargo			

Do you have any suggestions on projects or programs that may be undertaken by your local unit of government, the County or others that would reduce future losses and the threat to health and public safety from any of the above natural hazards? Please describe your suggestion(s) here or on a separate sheet of paper.

_____

_____

_____

_____

_____

I am a resident of the (circle one) Town / Village / City of _____

Please return this survey to Keith Butler La Crosse County Emergency Management Director, La Crosse County Emergency Management, 333 Vine Street, La Crosse, Wisconsin 54601 By October 31, 2019.

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LA CROSSE COUNTY MULTI-HAZARDS MITIGATION PROJECT NEED SURVEY

The La Crosse County Emergency Management Department along with the Mississippi River Regional Planning Commission are updating the existing La Crosse County Multi-Hazards Mitigation Plan. A key part of this plan is the identification of policies, programs and projects from throughout the county that will reduce losses from future hazards. We are asking for your input in preparing this portion of the plan. Please be inclusive and generous in your ideas for policies, programs, or projects that you think are needed for your local government or organization. Listing a project in this survey will be interpreted as something needed to meet a local need and not as a commitment to undertake it. Projects you list may possibly become eligible for funding from Federal and State grant programs.

1. Does your local unit of government or organization you represent have any flooding, storm water drainage or dam hazard mitigation projects? If so, please describe below: (Examples of this these types of projects could include: road raising (dry land access) and/or repair, bridge improvements, culvert improvements, drainage channel improvements, elevation of buildings, flood proofing of buildings, floodplain mapping, dam hydraulic shadow mapping, new river gages, flood warning plans, evacuation plans, storm water, water line and sewer line improvements, and dam inspection or maintenance projects.)

Proposed flooding, storm water drainage, or dam hazard mitigation projects your local government or organization would like to seriously consider.	**Estimated Project Cost if Known?**	**Proposed Project Beginning & Ending Date if Known**	**Key Project Contact Person & Telephone Number**
a.			
b.			
c.			
d.			

2. Does your local unit of government or organization you represent have any hail, thunderstorm, lightning and fog hazard mitigation projects? If so, describe below. (Examples of these types of projects could include: Improving protection of warning and communication equipment, burying of power and communication lines, improvements to public early warning systems and plans, improvements to roadways and waterways that provide aid to visibility.)

Proposed hail, thunderstorm, lightning and fog hazard mitigation projects your local government or organization would like to seriously consider.	**Estimated Project Cost if Known?**	**Proposed Project Beginning & Ending Date if Known**	**Key Project Contact Person & Telephone Number**
a.			
b.			
c.			
d.			

3. Does your local unit of government or organization you represent have any tornado, and high wind mitigation projects you would like to undertake? If so, describe below. (Examples of these types of projects could include: public warning communication systems and networks i.e. sirens, telecommunications, radios, weather radios, weather spotters etc.; storm shelters-particularly for mobile home courts and campgrounds; projects that strengthen public and private structures i.e. structural bracing, straps, anchor bolts, using laminated or impact resistant glass; concrete safe rooms for mobile home parks, fairgrounds and shopping areas; protection of permanent and temporary debris disposal sites by fencing or relocation; burying power and telecommunication lines; purchase power supply backup power resources-generators.)

Proposed tornado and high wind hazard mitigation projects your local government or organization would like to seriously consider.	**Estimated Project Cost if Known?**	**Proposed Project Beginning & Ending Date if Known**	**Key Project Contact Person & Telephone Number**
a.			
b.			
c.			

4. Does your local unit of government or organization you represent have any extreme cold and heat mitigation projects you would like to undertake? If so, describe below. (Examples of these types of projects could include: local governments, civic and social service organizations can organize outreach activities to vulnerable residents during periods of extreme temperature; local governments, civic and social service organizations can work together to offer special arrangements for paying utility bills of vulnerable residents during times of extreme temperatures; local governments and civic and social service organizations can establish heating and cooling centers for vulnerable residents.)

Proposed extreme cold and heat event mitigation projects your local government or organization would like to seriously consider.	**Estimated Project Cost if Known?**	**Proposed Project Beginning & Ending Date if Known**	**Key Project Contact Person & Telephone Number**
a.			
b.			
c.			

5. Does your local unit of government or organization you represent have any forest and wildfire hazard mitigation projects you would like to undertake? If so, describe below. (Examples of these types of projects could include: promote use of non-combustible roof covering, fire safe construction materials and techniques; public education of smoking hazards and risks of recreational fires; use of zoning and subdivision regulations that create defensible space or buffer zones between structures and woodlands or grasslands; select logging, pruning and clearing of vegetation; create fire breaks; planting fire resistant vegetation; having adequate water supply locations, tanker trucks and pumping equipment.)

Proposed forest and wildfire mitigation projects your local government or organization would like to seriously consider.	**Estimated Project Cost if Known?**	**Proposed Project Beginning & Ending Date if Known**	**Key Project Contact Person & Telephone Number**
a.			
b.			

6. Does your local unit of government or organization you represent have any heavy snow, ice or blizzard hazard mitigation projects you would like to undertake? If so, describe below. (Examples of these types of projects could include: promote traveler emergency preparedness in education programs on severe weather hazards; burying electric and telecommunication lines underground; joint acquisition of vehicles and equipment among local governments to respond to severe winter storms; use of snow fences, including planting of trees to limit blowing and drifting of snow over roadways and to protect critical facilities.)

Proposed heavy snow, ice or blizzard mitigation projects your local government or organization would like to seriously consider.	**Estimated Project Cost if Known?**	**Proposed Project Beginning & Ending Date if Known**	**Key Project Contact Person & Telephone Number**
a.			
b.			
c.			
d.			

7. Does your local unit of government or organization you represent have any earthquake, landslide or subsidence hazard mitigation projects you would like to undertake? If so, describe below. (Examples of these types of projects could include: mapping and educating the public about areas in the county vulnerable to landslides and subsidence; identify and warn public about areas where falling rock from hillsides or cliffs can cause damage or harm; prepare zoning, subdivision, and site construction ordinances that set land use, development density, setback and slope construction standards.)

Proposed earthquake, landslide and subsidence mitigation projects your local government or organization would like to seriously consider.	**Estimated Project Cost if Known?**	**Proposed Project Beginning & Ending Date if Known**	**Key Project Contact Person & Telephone Number**
a.			
b.			

8. Does your local unit of government or organization you represent have any agricultural or drought hazard mitigation projects you would like to undertake? If so, describe below. (Examples of these types of projects could include: encouraging the purchase of crop insurance to preserve economic stability for farmers during drought; maintaining adequate municipal water storage supplies to provide water for human consumption over an extended period during times of drought; pass local government water emergency control ordinances to limit water use; construction of reservoirs for use during times of drought for agricultural use; purchasing tank trucks and pumping equipment for conveyance of water to special impact areas.)

Proposed agricultural or drought hazard mitigation projects your local government or organization would like to seriously consider.	**Estimated Project Cost if Known?**	**Proposed Project Beginning & Ending Date if Known**	**Key Project Contact Person & Telephone Number**
a.			
b.			

9. Does your local unit of government or organization you represent have any pandemic flu mitigation projects you would like to undertake? If so, describe below. (Identify nutrition program adaptations needed to respond to social distancing, voluntary quarantines, and possible disruption of the normal food supply, Develop clear and consistent guidance for planning for home care of ill individuals, such as when and where to seek medical care, how to safely care for an ill individual at home, and how to minimize disease transmission in the household. Develop guidance for appropriate use of community resources, such as home healthcare services, telephone care, the 9-1-1 emergency telephone system, emergency medical services, and triage services (nurse-advice lines, self-care guidance, and at-home monitoring systems) that could be deployed to provide resources for home care. Develop a plan to use media and trusted sources in communities to 1) explain the concepts of pandemic preparedness, 2) explain what individuals and families can do to be better prepared, and 3) disseminate clear information about what the public may be asked to do in the case of a pandemic.)

Proposed pandemic flu mitigation projects your local government or organization would like to seriously consider.	**Estimated Project Cost if Known?**	**Proposed Project Beginning & Ending Date if Known**	**Key Project Contact Person & Telephone Number**
a.			
b.			

10. Does your local unit of government or organization you represent have any railroad hazard mitigation projects you would like to undertake? If so, describe below. (Examples of these types of projects could include: additional emergency response training; purchase of new or additional emergency response equipment; relocate critical emergency response structures away from rail lines; develop evacuation plans; upgrade rail crossings.)

Proposed railroad hazard mitigation projects your local government or organization would like to seriously consider.	**Estimated Project Cost if Known?**	**Proposed Project Beginning & Ending Date if Known**	**Key Project Contact Person & Telephone Number**
a.			
b.			
c.			

11. Does your local unit of government or organization you represent have any river traffic/cargo hazard mitigation projects you would like to undertake? If so, describe below. (Examples of these types of projects could include: (Examples are: additional emergency response training specific to river traffic accidents; purchase of new or additional emergency response equipment; relocate critical emergency response structures away from hazardous locations; develop evacuation plans; promote community awareness of river traffic issues.)

Proposed river traffic / cargo hazard mitigation projects your local government or organization would like to seriously consider.	**Estimated Project Cost if Known?**	**Proposed Project Beginning & Ending Date if Known**	**Key Project Contact Person & Telephone Number**
a.			
b.			
c.			

Thank you for completing the survey. <u>Please return it by October 31, 2019</u> to Keith Butler, Coordinator La Crosse County Emergency Management, 333 Vine Street, La Crosse, WI 54601. Telephone: 608-789-4811.

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APPENDIX C

PUBLIC HEARING NOTICE,

LOCAL EMERGENCY PLANNING COMMITTEE AGENDA

&

MISSISSIPPI RIVER REGIONAL PLANNING COMMISSION AGENDA

*** Proof of Publication ***

STATE OF WISCONSIN
County of La Crosse) SS.

Tracy Gratton being duly sworn, says that he/she is the principal clerk of the LA CROSSE TRIBUNE, a public daily newspaper of general circulation, published in the City of La Crosse, in the county and state aforesaid, and that the notice of which the annexed is printed copy taken from the paper in which the same was published, was inserted and published in the said newspaper on the dates listed below,

being at least once in each week for 1 successive week(s).

Tracy D. Gratton

LA CROSSE CO EMERGENCY SERVICE

333 VINE ST
LA CROSSE, WI 54601

ORDER NUMBER 65971

Sworn to and subscribed before me this 15th day of October 2020

Holly Hutschenreuter
Notary Public, La Crosse County, Wisconsin

My Commission as Notary Public will expire on the 8th day of December 2023

HOLLY HUTSCHENREUTER
Notary Public
State of Wisconsin

Section: Legals
Category: 0001 Wisconsin Legals
PUBLIC ON: 10/14/2020

TOTAL AD COST:	50.70
FILED ON:	10/14/2020

PUBLIC NOTICE

La Crosse Local Emergency Planning Committee will hold a public hearing on Wednesday, October 28, 2020 at 10:00 am. The meeting will be held virtually at this link:

Join ZOOM Meeting:
https://us02web.zoom.us/j/86722157361?pwd=NXVyakpwUkQvK2NSWjRic0lHdXJoQT09
Meeting ID: 867 2215 7361
Passcode: 232476
One tap mobile +13017158592,,86722157361#,,,,,,0#,,232476# US (Germantown)
+13126266799,,86722157361#,,,,,,0#,,232476# US (Chicago)
Dial by your location
+1 301 715 8592 US (Germantown)
+1 312 626 6799 US (Chicago)
+1 929 205 6099 US (New York)
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 669 900 6833 US (San Jose)
Meeting ID: 867 2215 7361
Passcode: 232476
Find your local number: https://us02web.zoom.us/u/kU9PCPq0K

The purpose of this public hearing is to receive public input on the County's All Hazard Mitigation Plan that is being updated, in accordance with the Federal Disaster Mitigation Act of 2000. By developing this plan, La Crosse County, towns, villages, and city can become eligible for FEMA's Hazard Mitigation Grant programs. Prior to the public comments a brief presentation will be made on the process used to develop the plan, hazard risk assessment research that was conducted and on some projects that have been identified to reduce future damages and losses from hazards. For those individuals who cannot attend this meeting and want to provide written comments, please submit them by Tuesday, October 27, 2020 (one day prior to meeting) to: Kevin Rindy, La Crosse County Emergency Management Coordinator, 333 Vine St., La Crosse, WI 54601, or krindy@lacrossecounty.org.

10/14 LAC65971 WNAXLP

LA CROSSE COUNTY NOTICE OF MEETING

COMMITTEE OR BOARD: **LA CROSSE COUNTY LOCAL EMERGENCY PLANNING COMMITTEE**

DATE OF MEETING: **Wednesday, September 16, 2020**

MEETING PLACE: **MS TEAMS VIRTUAL MEETING**

TIME OF MEETING: **9:00 am**

PURPOSE OF MEETING:

1. Call to Order/Roll Call
2. Approve Meeting Minutes for January 15, 2020
3. Abbey Nicewander, Mississippi River Regional Planning Commission for update of Multi-Hazards Mitigation Plan. Draft Mitigation Plan is attached.
4. Vote on the Compliance Inspector
5. Review Bylaws
6. Hazmat Team Report
7. Public Comments
8. Communications from Committee Members
9. Future Agenda Items

NOTICES FAXED/MAILED/EMAILED TO:

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WKBT-TV 8
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COUNTY DEPARTMENTS
County Board Chair

County Administrator

County Clerk
Facilities

COMMITTEE MEMBERS
Brian Hitchcock, Communications.
Marc Schultz, Vice-Chair, Local Environmental Org.
Mike Horstman, Law Enf.
Dan Smith, EPCRA Facility
Bob Ritger, Citizen
Vicki Burke, Elected
Kevin Rindy, EM Coord.
Tom Wright, Hospital
Joshua Olson, Citizen
Jim Krueger, Transportation
Aron Newberry, Health
Ken Gilliam, Chair, Fire Svc.
Pat Smith, Media
Adam Jacobson, EPCRA Facility
Mary Mooney, Hospital

OTHERS
Troy Gudie, Alternate for Bob Ritger
Burlie Williams & Marytha Blanchard, Am Red Cross
Brandon Penzkover, Alt for Mike Horstman
Jeff Murphy, Alt for Chief Ken Gilliam
Sarah Semrad, Legislator
Lisa Olson-McDonald, Regional Director
Eric Bashaw, Alt. for Tom Wright
Carol Drury, Alt. for Aron Newberry
Margaret Larson, Alt for Vicki Burke
John Stevenson, Alt for Pat Smith
Steven Worley, Legislator

MEMBERS: If unable to attend, call the Emergency Management Office at 608-789-4811.
PERSONS WITH DISABILITY: If you need accommodation to attend this meeting, please contact: Emergency Management, 608-789-4811 as soon as possible.

DATE NOTICE FAXED/MAILED/EMAILED AND POSTED: September 11, 2020

MISSISSIPPI RIVER REGIONAL PLANNING COMMISSION

1707 Main Street, Suite 435
La Crosse, WI 54601
Phone: (608) 785-9396
Fax: (608) 785-9394
Email: plan@mrrpc.com
Website: mrrpc.com

James Kuhn, Cashton, WI
Chairman
Margaret Baecker Independence, WI
Vice Chairman
Vicki Burke, Onalaska, WI
Secretary & Treasurer
Greg Flogstad, Onalaska, WI
Director

MISSISSIPPI RIVER REGIONAL PLANNING COMMISSION
BIMONTHLY MEETING NOTICE AND AGENDA
10:00 AM, Wednesday, October 10, 2018
AmericInn,1835 Rose Street, La Crosse, WI 54601

< MRRPC BIMONTHLY MEETING AGENDA >

1. Roll call and guest introductions
2. Decision on August 8, 2018 Bimonthly Meeting Minutes
3. Decision on Treasurer's Report: (a) August 2018 and September 2018 Account Balance, Revenue and Expense Reports. (b) Revolving Loan Fund Reports: (1) Business Capital Fund, (2) Crawford, Monroe Vernon - CMV Growth Development Fund (3) La Crosse County Loan Fund (4) Monroe County Loan Fund. (5) Pierce County Loan Fund. VB/GF
4. Decision on bookkeeping-accounting firm for MRRPC. GF
5. Decision on annual auditing firm for MRRPC. GF
6. Report on heavy rain and flooding disaster event of August 27-28 and local, state, federal, recovery efforts to date. DB
7. Report on US Dept. Of Commerce-EDA economic recovery flood disaster grant assistance projects in the cities of La Crosse, Arcadia and Viroqua. ($3.6 million grant was approved for La Crosse!)
8. Decision on Jackson County Hazard Mitigation Plan Contract. DB
9. Decision on La Crosse County Hazard Mitigation Plan Contract. DB
10. Approval of disaster recovery microloan agreement between WEDC and MRRPC. GF
11. Approval of forming an ad hoc Micro Loan Review Committee. GF
12. Update on the Wisconsin Department of Administration's proposed Community Development Block Grant (CDBG) Close Grant program involving terminating all CDBG Revolving Loan Funds in cities and counties across the state with CDBG RLFs. Then allowing these communities to apply for a guaranteed CDBG grant for the amount of RLF funds returned. GF
13. Commissioners' questions and comments on the following projects listed in the written staff report:
    a. Crawford County Hazard Mitigation Plan. DB
    b. Trempealeau County Hazard Mitigation Plan. DB
    c. Scenic Mississippi Regional Transit (SMRT) bus serving Crawford, Monroe, La Crosse and Vernon counties. PF
    d. Viroqua Recreation Plan. DB
    e. The Upper Mississippi River Manufacturing Alliance – TUMMA. GF
    f. Trempealeau County Towns - Comprehensive Plan update. PF
    g. Monroe County Hazard Mitigation Plan. DB
    h. Vernon County Hazard Mitigation Plan. DB

<AGENDA CONTINUED>

    i. Coulee Region Business Center and Western Wisconsin Workforce Development Board's Joint Application of $45,000 to the U.S. Department of Commerce - Economic Development Administration to fund a feasibility study on development of a fabrication lab, food processing, packaging and distribution center and a transitional jobs program to assist persons with barriers to employment. GF
    j. Comprehensive Plan for the City of Mondovi. PF
    k. Pierce County Community Development Block Grant Revolving Loan Fund. GF
    l. Mississippi River Parkway Commission's corridor management plan. PF
    m. Regionally Coordinated County Human Services Transportation Plans 2018-2023 involving all nine counties to maintain state and federal transportation aids funding eligibility. PF
14. Old Business
15. New Business
16. Adjourn

Commissioners

Buffalo County	**La Crosse County**	**Pierce County**
Mary Anne McMillan Urell	Vicki Burke	Richard Purdy
Del Twidt	James Ehrsam	William Schroeder
John Schlesselman	Shelly Miller	James Ross
Crawford County	**Monroe County**	**Trempealeau County**
Greg Russell	Sharon Folcey	Margaret Baecker
Gerald Krachey	James Kuhn	Ernest Vold
Ron Leys	Cedric Schnitzler	Phillip Borreson
Jackson County	**Pepin County**	**Vernon County**
Ron Carney	Bruce Peterson	Herb Cornell
Brad Chown	Irene Wolf	Jo Ann Nickelatti
Todd Stittleburg	James Kraft	Nancy Jaekel

Staff
Dave Bonifas, Community Development Planner
Peter Fletcher, Transportation Planner
Greg Flogstad, Director
Sarah Ofte, Administrative Assistant

Exhibit 13

La Crosse County Outdoor Recreation Plan

LA CROSSE COUNTY

OUTDOOR

RECREATION PLAN

2019-2024









Prepared by: Mississippi River Regional Planning Commission under the guidance of the La Crosse County Planning Department, the La Crosse County Facilities Department, and the Bluffland Coalition

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APPENDIX A – Map of La Crosse County Major Federal and State Recreational Lands

APPENDIX B – Map of La Crosse County Managed Recreational Facilities and Areas
Description of La Crosse County Managed Parks and/or Campgrounds

APPENDIX C – Map of the Villages and Towns Managed Recreational Facilities and Areas

APPENDIX D – Map of the Bluffland Coalition Proposed Regional Bluffland Trail

I. INTRODUCTION: LA CROSSE COUNTY OUTDOOR RECREATION PLAN

Outdoor recreation is an integral part of the human environment. Therefore, the planning of outdoor recreation facilities and areas is of utmost importance for the development of healthy and viable communities. La Crosse County has a vast amount of open space; however, the majority of the open space is in private ownership. Often times people see these large open areas and the common perception is that the resource will never be exhausted. As time progresses and the privately owned open spaces are developed for other uses, suddenly these open spaces are gone and the community is left with a shortage of recreational resources. It is for this reason that outdoor recreation planning is important.



A view of northern La Crosse County and the Mississippi River Valley from Grand Dad's Bluff in La Crosse

The La Crosse County Outdoor Recreation Plan is being developed and will be utilized to improve, enhance and expand the outdoor recreational opportunities available in La Crosse County. A primary reason that La Crosse County is a great place to live is because of the availability of numerous recreational facilities and areas.

The first recreation plan for La Crosse County was developed in 1970. The plan served as a guide for the recreation programs of the county and participating municipalities. The plan was also developed to insure eligibility to participate in the Land and Water Conservation Fund Program (LWCF). Subsequent outdoor recreation plans were developed in 1972, 1978, 1992, 1998, and 2006.

This plan is intended to serve as a guide to local municipalities and La Crosse County in the maintenance and development of outdoor recreation facilities in order to provide a quality outdoor recreation experience for residents and non-residents. In addition to guidance, this plan when adopted by local municipalities and La Crosse County, makes local units of government eligible for the state's stewardship local assistance grant program known as the Knowles-Nelson Stewardship Program and the federal Land and Water Conservation (LWCF) grant program. Both of these programs have several subcomponents for different types of projects, but eligibility for either requires that the projects for which grants are sought must be listed and supported by a local outdoor recreation plan.

It is intended that this plan be developed consistent with Wisconsin's Comprehensive Planning Law and aid La Crosse County in meeting several of the state requirements in the Agricultural, Natural, and Cultural Resources Element of the County's Comprehensive Plan. The existing La Crosse County Comprehensive Plan has been reviewed and applicable elements have been incorporated to ensure consistency.

The Village of Holmen, Village of West Salem, City of La Crosse, and City of Onalaska have not been included in this plan as those municipalities have completed individual community specific Outdoor Recreation Plans.

Authority

The La Crosse County Facilities Department and the La Crosse County Board of Supervisors requested the Mississippi River Regional Planning Commission to coordinate and prepare this Outdoor Recreation Plan. The County Planner and the Facilities Department Office Manager were the County coordinators for this project and provided invaluable

knowledge of County facilities and contact with local communities. The plan will be adopted by the County Board and each participating municipality before it becomes effective in the individual jurisdictions.

Planning Process

The planning process utilized in the development of this plan update relied on participation and input from the public, County Board Supervisors, Town, and Village officials. Public participation and input was achieved through public meetings and information requests. The following is a list of activities utilized to gain local government involvement and public participation during the planning process:

-Inventory and proposed project questionnaire sent to all Town's and the Village of Rockland and the Village of Bangor in March 2019.
-Draft plan was made available to all participating local units of government for review in March/April 2019.
-Draft plan reviewed by the Bluffland Coalition in March 2019
-Draft plan posted on the La Crosse County website in March 2019 for public review
-Draft plan was reviewed by the Public Works and Facilities Committee in April 2019

The first step in the planning process consisted of data gathering by way of collecting input on park facilities from various governmental units, review of past recreation plans and initiatives, and completing an inventory of park facilities with the assistance of County, Town, and Village officials. The collection of this information and input led to the development of "goals and objectives" and a complete inventory of recreation facilities. The next step in the planning process was to determine if the recreation demands of La Crosse County were being met. In part, this was accomplished by reviewing public input contained in the Wisconsin Statewide Comprehensive Outdoor Recreation Plan (SCORP) which detailed recreational demand statewide. The statewide recreational demands identified in SCORP were then coupled with information gathered from area residents and local units of government regarding future recreational needs. A list of projects was then identified to meet the future recreational needs of La Crosse County. The final step in the planning process was to prioritize the projects, develop an action program to implement the projects and identify funding sources. Another important component of recreational planning is having a good understanding of the physical and social characteristics of the planning area as they undoubtedly affect recreational demands and facilities. The following chapter of the plan provides an overview of La Crosse County.

II. OVERVIEW OF LA CROSSE COUNTY

Physical Characteristics of La Crosse County

La Crosse County is located within the state's Western Upland. This area is in the driftless area that covers southwestern Wisconsin. This area was missed by the most recent glacial advance but was dissected by the glacial melt water created 11,000 years ago by the retreating glacier. What remains are scenic ridges and valleys that make up the area now commonly referred to as the "Coulee Region".

Size and Location

La Crosse County is comprised of 307,274 acres and is 480 square miles is size. The county is 25 miles at its widest point and 25 miles at its longest point. The county is bordered on its north by Trempealeau, Jackson and Monroe counties, on the east by Monroe County, and on the south by Vernon County. The main channel of the Mississippi River and the State of Minnesota border the county to the west. La Crosse County has 6 incorporated communities and 12 towns.



A view of Lake Onalaska and the Mississippi River Bluffs

Surface Waters

The county's surface waters are one of the county's most popular environmental resources from a recreation perspective. Like most counties in the Western Upland, there are few natural inland lakes in the county. The surface waters of the Mississippi River, Black River, Lake Onalaska and Lake Neshonoc are the biggest contributors to surface water recreation. Lake Onalaska has 7,685 surface acres of water and Lake Neshonoc offers 737 surface acres of water for recreational activity. La Crosse County also has all or parts of 16 streams that are classified as trout waters. According to the Wisconsin Department of Natural Resources wetland inventory maps, within La Crosse County there are over 37,000 acres of wetlands of five acres or more in size.

Climate

La Crosse County is in the humid continental climatic zone of the Midwest which is characterized by warm summers, cold winters and moisture throughout the year. January is the coldest month of the year with an average daytime high of 26 degrees Fahrenheit while July is the warmest month of the year with an average daytime high of 84 degrees Fahrenheit. La Crosse County annually receives approximately 33 inches of precipitation and 43 inches of snowfall.

Soils

The soils of county vary by their location and proximity to the rivers in the county. The southern half of the county is primarily made up of limestone soil types and the northern part of the county consists largely of sandstone soil types. The western edge of the county along the Mississippi River is dominated by alluvium and marshland soil types.

Woodlands

The most recent forest statistics of the U.S. Department of Agriculture reported that there are 131,500 acres of forest land in La Crosse County. The native forest of the county is mostly hardwood or deciduous trees. Oak is the predominant hardwood in the area. The softwood resources of the county mainly consist of jack pine and red pine.

Social Characteristics of La Crosse County

Population

Table 1 details the population trends in La Crosse County over the last 30 years and projects the future population of the county. In 2015, La Crosse County had a population of 116,465 which is projected to grow by 5 percent and be 122,764 in 2025. The City of La Crosse is the largest city in the county with a population of 51,818. The projected growth in population will place more demands on outdoor recreation facilities and increases the need for an updated outdoor recreation plan.

Table 1. Population and Population Projections

Municipality	Census 1980	Census 1990	Census 2000	Census 2010	Projection Estimate 2020	Projection Estimate 2030	Projection Estimate 2040
T. Bangor	572	598	583	615	630	640	640
T. Barre	901	909	1,014	1,234	1,340	1,450	1,535
T. Burns	988	977	979	947	955	950	920
T. Campbell	4,118	4,490	4,410	4,314	4,395	4,400	4,315
T. Farmington	1,603	1,577	1,733	2,061	2,235	2,410	2,535
T. Greenfield	1,537	1,617	1,538	2,060	2,290	2,535	2,715
T. Hamilton	1,472	1,633	2,103	2,436	2,655	2,895	3,065
T. Holland	1,776	2,175	3,042	3,701	4,355	4,985	5,500
T. Medary	1,794	1,539	1,463	1,461	1,545	1,605	1,630
T. Onalaska	5,386	5,803	5,210	5,623	5,990	6,305	6,485
T. Shelby	5,620	5,002	4,687	4,715	4,770	4,765	4,665
T. Washington	611	598	738	558	540	515	475
V. Bangor	1,012	1,076	1,400	1,459	1,560	1,650	1,710
V. Holmen	2,411	3,236	6,200	9,005	10,560	12,120	13,400
V. Rockland	383	509	625	594	645	680	700
V. West Salem	3,276	3,611	4,738	4,799	5,225	5,565	5,790
C. La Crosse	48,347	51,140	51,818	51,320	52,550	52,700	51,850
C. Onalaska	9,249	11,414	14,839	17,736	19,860	21,950	23,570
La Crosse County	91,056	97,904	107,120	114,638	122,100	128,120	131,500
Wisconsin	*4,705,642*	*4,891,769*	*5,363,715*	*5,686,986*	*6,005,080*	*6,375,910*	*6,491,635*

Source: Wisconsin Dept. of Admin., 2013

Age and Ethnicity of the Population

The median age of La Crosse County residents is 35.5 years. This is compared to a median age of 39.2 years for the State of Wisconsin. 20.2 percent of the population in La Crosse County is under the age of 18, while 79.8 percent are 18 years or older and 14.9 percent of the population is over the age of 65. The age class with the largest percent of the county population is the 25 to 34 year age class with 12.7 percent of the population.

The majority of the population of the county is Caucasian (90.3%). African American residents make up 1.3 percent of the population, while residents of Asian descent comprise 4.4 percent of the county population. This is compared to the State of Wisconsin which is 81.8 percent Caucasian, 6.2 percent African American and 2.6 percent Asian. This data was gathered from the Wisconsin ACS Demographic and Housing information estimates for 2013-2017.

Local Economy

La Crosse County has a diverse economy with employment opportunities in many different industry sectors. The industry sectors with the largest percentages of employees in the county are Education and Health care sector employing 21,053, the Trade, Transportation, Utilities sector employing 14,766, and the Manufacturing sector employing 7,636. These statistics were according to the Wisconsin Department of Workforce Development, Labor Market Information, QCEW, June 2017. In 2018, the Wisconsin Department of Workforce Development reported that La Crosse County had total civilian workforce of 68,197 people with an unemployment rate of 2.2%. In 2017,

according the U.S. Bureau of Economic Analysis (BEA), the per capita personal income (adjusted for inflation) in La Crosse County was $45,731 compared to $47,850 for the State of Wisconsin and $50,392 for the United States.

III. **GOALS AND OBJECTIVES**

Of vital importance to the planning process is the development of goals and objectives. The goals and objectives are important because they are the tools that direct the plan. Goals, quite simply, are broad statements that the plan identifies and attempts to achieve. Objectives are the means or methods to achieve the goals. An analysis of previous La Crosse County Outdoor Recreation Plans and a review of input from local units of governments and the public the following goals and objectives have been developed to guide outdoor recreational planning in La Crosse County.

Goal 1:

Provide an orderly framework for guiding future actions (programs and facility improvement) for La Crosse County's recreation properties and programs.

Objectives:

-Develop a source document (Outdoor Recreation Plan) in which participating individual community plans can be brought together to provide a county-wide inventory of existing outdoor recreation facilities and opportunities to be utilized for future planning purposes.

Goal 2:

Maintain an outdoor recreation program that protects the natural environment and responds to the outdoor recreational needs of the residents and visitors of the county.

Objectives:

-Formulate an action plan to meet the needs and public demands for recreation facilities in the county and municipalities.
-Establish a plan review process to reevaluate goals and objectives and project plans when necessary.
-Utilize the Bluffland Coalition's Bluffland Plan to guide property acquisition for land preservation and nature-based recreation enhancement in the County.

Goal 3:

Maintain a program that enables the county and municipalities to continually maintain and improve their recreation programs in a way that is economically feasible.

Objectives:

-Encourage the private sector to provide certain quality services and facilities for outdoor recreation purposes. Evaluate the viability of recreation impact fees.
-Consider the impact on the local economy of the many visitors and tourists that utilize the county and municipal outdoor recreation facilities. Enhance recognition of recreational opportunities by developing marketing strategies.
-Receive maximum benefits from the various cost-sharing programs offered by the State and Federal government to provide funding for outdoor recreation facilities and services.

Goal 4:

Ensure the development of the La Crosse County outdoor recreation plan is consistent with La Crosse County's Comprehensive Plan.

Objectives:

-Review and incorporate the existing La Crosse County Comprehensive Plan outdoor recreation elements.
-Develop the county Outdoor Recreation Plan so it aids the county in meeting several of the state planning requirements with regard to the Agricultural, Natural, and Cultural Resources Element of the revised La Crosse County Comprehensive Plan.

Goal 5:
Encourage future developments /redevelopments to incorporate greenways and recreational linkages (open space corridors, trails, etc.) into their future projects.

Objectives:
-When reviewing development plans promote a connected recreational environment through planned hiking/biking trails and open spaces.
-Require that the expenses incurred for development of recreational resources shall be the responsibility of the developer.

IV. DEFINITIONS, STANDARDS AND RECREATIONAL DEMAND FOR OUTDOOR ACTIVITIES

Definitions

To assist in the interpretation and implementation of the La Crosse County Outdoor Recreation Plan the following selected terms have been defined utilizing standards from the "Park and Recreational Designs, and Recreation Supply Levels (by Urban Peer Groups)" information included in the Appendix E of the Wisconsin Statewide Comprehensive Outdoor Recreation Plan (SCORP) 2019-2023.

Mini Park – A play lot or playground (0.5 to 1.5 acres) providing space for parental supervised recreation of toddlers and young children within a neighborhood, or as part of a larger neighborhood or community park.

Community Park – A park usually more than 25 acres in size designed to serve several municipalities or neighborhoods and to provide many recreational opportunities for people of all ages. They may include areas suited for intense recreational facilities such as athletic complexes and large swimming pools. Community parks may be an area of natural quality for outdoor recreation, such as walking, viewing, sitting, and picnicking. They may be a combination of the above, depending on the site and community need.

Neighborhood Park – A park usually 5 to 25 acres in size, designed to serve the needs of the surrounding neighborhood.

Neighborhood Playground – A facility often provided in conjunction with a community school. It is designed to serve the needs of the surrounding neighborhood and can accommodate a variety of informal or active athletic activities.

Specialized Recreation Area – Areas restricted by design to certain uses and may not always be available for use by the public. In some cases, they may serve a very small segment of the community's population. Golf courses, historic sites and conservancy areas are examples of specialized recreation areas.

Open Space – Primarily land or water that is owned or managed by federal, state, or local governments, or a conservancy organization that is preserved for public use. Examples include: wetlands, woodlands, wildlife refuges, prairies/meadows, rock outcroppings, etc.

Recreation Trail – A travel way established through construction or use and is passable by the following, including but not limited to: foot traffic, bicycles, cross-country skis, off road recreation vehicles, snowmobiles, etc.

Waterway Access – An area of public access to a navigable body of water so as to provide the public the opportunity to canoe, fish, wade, ice skate, snowmobile, etc.

Wayside – Locations adjacent to a public highway that provide motorists with a convenient opportunity to stop and rest. Historical markers, restrooms, drinking water, picnic area, waste disposal are commonly found at waysides.

Recreation Standards

One accepted way to measure the adequacy of a county's park system is to determine the number of people the system serves or has the capability to serve. This is accomplished by assigning an acreage requirement for each type of recreational facility for every 1,000 people in the service area. The National Recreation and Park Association (NRPA) recommends that for every 1,000 residents, a community should provide 1 to 2 acres of neighborhood parks.

Standards obviously are dependent on the physical and cultural features of a given county. In this Outdoor Recreation Plan, one of the guidelines to be used to determine the adequacy of recreational facilities and areas is the standard of 12 acres per 1,000 people. Historically, it has been determined through the planning process that this standard is acceptable to apply in the La Crosse County Recreation Planning Process.

Recreational Demand

For guidance on the demand for recreational outdoor activities a review of the ***Wisconsin Statewide Comprehensive Outdoor Recreation Plan (SCORP) 2019-2023*** was conducted. SCORP is the most recent State Wide

Comprehensive Outdoor Recreation Plan 2019-2023. The SCORP plan primarily focuses on nature-based activities and trends in nature-based outdoor recreation activities. During the development of the SCORP plan numerous Wisconsin residents were questioned as to how often they participate in various recreational activities (See Tables 1 and 2). Table 1 illustrates participation rates of Wisconsin residents in nature-based recreation by activity group. The number one outdoor recreation activity by "activity group" was **Hiking** at 68% of Wisconsin residents participating in the activity at least once in the last 12 months. **Nature observation** was second at 66%, followed by **Boating related activities** (61%), and **Bicycling** (50%).

Table 1: Wisconsin resident participation rates of grouped nature-based recreation activities – 2016 WIDNR SCORP Survey

Activity Group	% of WI residents that participated at least once in last 12 months
Hiking Hiking/walking/running on trails	**68%**
Nature observation Bird/wildlife watching Nature photography Gathering berries, mushrooms, etc.	**66%**
Boating-related Motor boating Canoeing/kayaking Personal water craft (jet-ski) Sailing Stand-up paddle boarding Waterskiing	**61%**
Bicycling Bicycling on roads Biking on rail-trails or other developed trails Mountain biking Fat-tire biking/snow biking	**50%**
Fishing Lake fishing Stream/river fishing Ice fishing	**49%**
Camping Tent camping RV/pop-up camping	**41%**
Dog-related activities Walking/running dog on trails Visiting dog park	**38%**
Hunting Big game hunting Turkey hunting Small game hunting Migratory bird hunting	**27%**
Motorized trail-based activities ATVs/UTVs on trails-routes Snowmobiling 4-WD vehicles on trails-routes Motorcycles on trails-roads	**25%**

Table 2 illustrates Wisconsin resident participation rates for specific (non-grouped) nature-based recreation activities. The table shows the Top 20 nature-based activities by participation rate. Hiking/walking/running on trails is the number one nature-based activity at a 68% participation rate. It is followed by Visiting a beach/beach walking (65%), Bird/wildlife watching at home (55%), Swimming in lakes/ponds/rivers (54%), and Motor boating (45%). Different methods of fishing, boating, hunting, and camping make up the majority of specific nature-based activities in the Top 20 listing of participation rates.

These state outdoor recreation survey results will assist La Crosse County in planning for nature-based activities at county public recreation facilities.

Table 2: Top 20 Wisconsin resident participation rates of specific nature-based recreation activities – 2016 WIDNR SCORP Survey

Activity	Participation Rate
Hiking/walking/running on trails	**68%**
Visiting a beach/beach walking	**65%**
Bird/wildlife watching at home	**55%**
Swimming in lakes/ponds/rivers	**54%**
Motor boating	**45%**
Lake fishing from shore or a pier	**40%**
Bird/wildlife watching away from home	**39%**
Lake fishing from a boat/canoe/kayak	**37%**
Nature photography	**37%**
Bicycling on rail-trails/developed trails	**34%**
Canoeing or kayaking	**34%**
Tent camping	**32%**
Dog walking on trails	**32%**
Gathering berries, mushrooms, etc.	**31%**
Target firearm shooting	**29%**
Ice fishing	**23%**
Hunting big game on private land	**21%**
RV/pop-up camping	**21%**
Stream/river fishing from shore/wading	**21%**
Water skiing/tubing/wakeboarding	**21%**

The next chapter of the plan includes the inventory of outdoor recreation facilities and areas available for outdoor recreation in La Crosse County. The inventory includes an analysis of the "Top 20 SCORP Activities" available at each recreational site. This analysis will assist in determining if recreational demands and standards are being met in La Crosse County.

V. INVENTORY OF OUTDOOR RECREATION FACILITIES AND AREAS

As part of the planning process, an inventory of recreational facilities and areas was conducted with the assistance of local municipalities and La Crosse County staff. The various facilities and areas in La Crosse County are detailed on the following tables

Federal and State Recreation Facilities and Areas

La Crosse County is home to numerous federal and state recreational areas that provide a variety of recreational activities. Over 22,000 acres of The Upper Mississippi River Fish and Wildlife Refuge is located in La Crosse County. The refuge includes portions of the Mississippi River shoreline, the Black River Delta, and Mississippi River islands. Contained in La Crosse County are 3,201 acres of the Van Loon State Wildlife Area. Most of the state wildlife area is a wooded bottom land and an intertwining of oxbows and streams. A unique feature in the Van Loon is the Seven Bridges historical site.

La Crosse County also has many miles of biking and snowmobiling trails along with three state designated Rustic Roads for pleasure driving. The La Crosse River State Trail and Great River State Trail are the most popular biking trails and have over 27 miles of trails in La Crosse County.

In the winter months, 136.9 miles of state funded snow mobile trails are located throughout the county and numerous more miles of privately (club) maintained trails.

Table 3 lists the federal and state recreation facilities and areas located in La Crosse County. The top 20 SCORP activities available at each location have been included in the inventory. The inventory details areas ranging from waysides to wildlife refuges. A map showing the location of the various facilities and areas is contained in Appendix A.

Table 3. Federal and State Recreation Facilities and Areas

Federal & State Recreation Areas	Type	Acres	Miles	Top 20 SCORP Activities Available at Recreation Site	Facilities
Upper Mississippi River Fish and Wildlife Refuge	Open Space	22,790		Camping, fishing, hunting, hiking, walking, swimming, motor boating, canoeing/kayaking, nature photography, bird/wildlife watching, waterskiing/tubing/wakeboarding	Most of refuge land and water is "undeveloped" and intended to provide a "natural" riverine habitat - accepting the changes caused by navigation dams.
Coulee Experimental Forest	Open Space	3,109		Hiking, walking, bird/wildlife watching, nature photography, hunting	Hiking trails
La Crosse River State Trail	Trail	212.0	15.40	Hiking, biking, walking, bird/wildlife watching, nature photography	Crushed limestone fines biking and hiking trail. ADA accessible
Wis. Tourist Info. Center, Town of Campbell	Wayside	9.0		Walking, bird/wildlife watching	Restroom, tourist information, walking path, picnic tables, benches
Historical Marker – Mindoro Cut, Town of Farmington	Historical Marker	NA		None at this time	Historical Marker
La Crosse River Fishing Area, Town of Hamilton	Open Space	17.0		Fishing	Native cover, public access to river, no facilities

Federal & State Recreation Areas	Type	Acres	Miles	Top 20 SCORP Activities Available at Recreation Site	Facilities
St. Hwy. 16 Hist. Marker, Wayside, Town of Hamilton	Wayside	0.4		Bird/wildlife watching, nature photography	"Hamlin Garland " historical marker, view of Lake Neshonoc
St. Hwy. 35 Hist. Marker, Wayside, Town of Holland	Wayside	2.2		Motor boating, canoeing/kayaking	Boat landing access to Black River
Van Loon Wildlife Area	Open Space	3,570		Fishing, hunting, hiking, walking, motor boating, canoeing/kayaking, bird wildlife watching, nature photography, camping, dog walking on trails	A few walk-in canoe or small boat sites and canoe campground scattered along the waters of this refuge.
McGilvary Road	Trail	NA	2.50	Hiking, walking for pleasure, bird/wildlife watching, nature photography	Hiking trail
St. Hwy. 16 Side Path, Town of Medary	Trail	NA	3.75	Hiking, walking	A concrete walkway on the east side of STH 16. The walkway is approx. 3 mi. in length connecting the Valley View Mall area with La Crosse Street.
Black River	River	NA		Canoeing/kayaking, fishing, hunting, motor boating, nature photography, bird wildlife watching, swimming.	Canoeing, fishing. Boat access at the bridge head of STH 35 over the Black River
Lake Onalaska	Lake	7,688		Canoeing/kayaking, fishing, hunting, motor boating, swimming, nature photography, bird/wildlife watching, swimming, waterskiing/tubing/wakeboarding	Lake created in 1937 by the completion of Corps of Engineers Lock and Dam 7 on Mississippi River.
Clearwater Landing, Town of Onalaska	Waterway Access	NA		Canoeing/kayaking	Canoe and small boat landing. 4 car gravel parking lot with 300 foot long foot trail on 66 foot Town Road right-of-way to shoreline- hand carried craft-no ramp
Mosey Boat Landing, Town of Onalaska	Waterway Access	NA		Canoeing/kayaking, motor boating	Two lane paved boat ramp. Parking for 11 cars. Provides "drive-on" ice fishing access - on Rosebud fish habitat improvement area.
Adams Valley Creek, Town of Burns	Creek	NA	2.5	Fishing	Class II and III Trout Stream
Bergen Coulee Creek, Town of Washington	Creek	NA	1.4	Fishing	Class I Trout Stream
Big Creek, Town of Burns	Creek	NA	1.7	Fishing	Class III Trout Stream
Bostwick Creek, Town of Bangor	Creek	NA	12.4	Fishing	Class I, II, III Trout Stream
Bunker Hill Creek, Town of Washington	Creek	NA	0.6	Fishing	Class III Trout Stream
Burns Creek, Town of Burns	Creek	NA	10.3	Fishing	Class I and II Trout Stream
Burr Oak Creek, Town of Farmington	Creek	NA	2.0	Fishing	Class II Trout Stream
Coon Creek, Town of Washington	Creek	NA	6.0	Fishing	Classified as Class I, Three miles north of CTH H classified as Class II.
Creamery Creek, Town of Farmington	Creek	NA	3.9	Fishing	Class III Trout Stream
Davis Creek, Town of Farmington	Creek	NA	3.4	Fishing	Class II Trout Stream
Dutch Creek, Town of Bangor	Creek	NA	9.4	Fishing	Class II Trout Stream
Eggens Coulee Creek, Town of Hamilton	Creek	NA	1.4	Fishing	Class II Trout Stream
Fish Creek, Town of Bangor	Creek	NA	5.2	Fishing	Class III Trout Stream
Fishback Creek, Town of Greenfield	Creek	NA	1.5	Fishing	Class II and III Trout Stream
Gills Coulee Creek, Town of Hamilton	Creek	NA	3.2	Fishing	Class II and III Trout Stream
Halfway Creek, Town of Onalaska	Creek	NA	6.0	Fishing	Class II and III Trout Stream
Hoyer Coulee Creek, Town of Hamilton	Creek	NA	1.8	Fishing	Class I Trout Stream

Federal & State Recreation Areas	Type	Acres	Miles	Top 20 SCORP Activities Available at Recreation Site	Facilities
Johns Coulee Creek, Town of Greenfield	Creek	NA	1.8	Fishing	Class I Trout Stream
Jostad Coulee Creek, Town of Onalaska	Creek	NA	2.2	Fishing	Class III Trout Stream
La Crosse River, Town of Burns	River	NA	0.5	Fishing	Class II Trout Stream
Larson Coulee Creek, Town of Hamilton	Creek	NA	3.4	Fishing	Class I and II Trout Stream
Little Burns Creek, Town of Burns	Creek	NA	1.3	Fishing	Class I Trout Stream
McKinley Valley Creek, Town of Hamilton	Creek	NA	2.8	Fishing	Class II and III Trout Stream
Mormon Coulee Creek, Town of Shelby and Greenfield	Creek	NA	14.6	Fishing	Class II Trout Stream
Neshonoc Creek, Town of Hamilton	Creek	NA	4.8	Fishing	Class II and III Trout Stream
Poplar Creek, Town of Washington	Creek	NA	0.9	Fishing	Class I Trout Stream
Sand Creek, Town of Burns	Creek	NA	2.5	Fishing	Class I Trout Stream
Smith Valley Creek, Town of Medary	Creek	NA	1.0	Fishing	Class III Trout Stream
Great River State Trail	Trail	161.0	13.80	Hiking, biking, walking, bird/wildlife watching	Hiking and biking trail
Lytles Landing, Town of Onalaska	Waterway Access	0.5		Canoeing/kayaking	Launch site for canoes and hand carried craft, vault toilet, parking lot, hand water pump
Brice Prairie Walkdown, Town of Onalaska	Waterway Access	0.5		Bird/wildlife watching, fishing, nature photography	Walk in access, roadside parking along County ZB
Coon Creek Fishery Area & Easement	Open Space	126.0		Fishing, hunting, hiking	Trout stream, hunting, fishing, hiking
North Bend Bottoms Wildlife Area	Open Space	32.0		Hunting, hiking, walking	Hunting, hiking
Larson Coulee Trout Fishing Easement	Open Space	48.0	3.4	Fishing	Fishing access, no facilities.
Wayside Park U.S. 14/61, Town of Greenfield	Wayside	5.0		Bird/wildlife watching	1 restroom facility, picnic area
Bishop View Wayside, Town of Greenfield	Wayside	5.0		Bird/wildlife watching	"Coulee Region" historic plaque. 14 car parking capacity - picnic tables and grill. No water or toilets.
Interstate 90 Rest Area/Historic Marker	Wayside	26.0		Bird/wildlife watching	Restrooms, picnic tables
Great River Road	Scenic Highway	NA		Nature photography, bird/wildlife watching, hiking, biking, walking	Scenic overlooks along roadway
La Crosse River Marsh, Town of Medary	Open Space	1,280-1,920		Hiking, walking, nature photography, bird/wildlife watching	Walking trails, and bike trails are present within or near it. Hunting, fishing, and trapping allowed in some locations. Most of the marsh area within the Town is in private ownership.

County Recreation Facilities and Areas

Table 4 is an inventory of all county recreation facilities and areas. The top 20 SCORP activities available at each location have been included in the inventory. Located in Appendix B is a map and a complete description of each of the La Crosse County Parks.

Table 4. County Recreation Facilities and Areas

County Recreation Areas	Type	Acres	Top 20 SCORP Activities Available at Recreation Site	Facilities
County Forest Preserve – Town of Burns	Open Space	70.0	Hunting, hiking, walking, nature photography, bird/wildlife watching	Forest Preserve
Lake Onalaska East Shoreline Access	Waterway Access	1.0	Fishing	Fishing access
Mindoro County Park	Community Park	114.0	Hiking, walking, nature photography, bird/wildlife watching	Combination of Wildlife Habitat, Nature Study Retreat, and Traditional Park. Equipped with ball diamond, electrical service, well, playground equipment, pit toilets, and picnic areas with grills.
Hoeth Forest	Open Space	439.0	Hiking, hunting, fishing, walking, nature photography, bird/wildlife watching	Combination of Wildlife Habitat and Nature Study Retreat. No other developed park equipment.
County Forest Preserve – Bice Forest in the Town of Farmington	Open Space	462.0	Hiking, hunting, walking, nature photography, bird/wildlife watching	10 miles of hiking trails and old logging trails. No other developed park equipment.
Lake Neshonoc South County Park	Community Park	60.0	Fishing, hiking, walking, swimming, motor boating, canoeing/kayaking, nature photography, bird/wildlife watching, waterskiing/tubing/wakeboarding	1/2 mile of lake shoreline access road, parking area, boat ramp, picnic tables, portable toilet, and handicapped fishing pier.
Neshonoc Swarthout County Park	Community Park	20.0	Motor boating, fishing, hiking, walking, motor boating, canoeing/kayaking, nature photography, bird/wildlife watching,	Picnic shelter and tables, playground, boat launch ramp, open play area, dam
Goose Island County Park and Campground	Community Park	771.0	Camping, fishing, hiking, walking, swimming, motor boating, beach visiting, canoeing/kayaking, nature photography, bird/wildlife watching, dog walking on trails, biking	350 campsites, boat ramps, canoe and kayak rental, hiking trails, 5 picnic shelters, play grounds, volleyball, canoe/kayak trail, picnic area with grills, mini-golf, beach, dump station, basketball court, shower, toilets, laundry, store and game room, horse shoe pit
Veterans Memorial County Park and Campground	Community Park	232.0	Camping, fishing, hiking, walking, swimming, canoeing/kayaking, nature photography, bird/wildlife watching, dog walking on trails, biking	4 picnic shelters, tables and grills, playgrounds, ball diamonds, batting cage, dugouts, volleyball, 120 site campground, canoe access to La Crosse River, hiking, camp store, stocked fishing pond, basketball, toilets, showers dump station, shuffle board, horse shoe pits -bike trail access to La Crosse River State Trail

Town/Village Recreation Facilities and Areas

Town and Village recreation facilities and areas offer county residents additional recreational outlets. Over 50 town/village community or neighborhood parks are located throughout La Crosse County. The Top 20 SCORP activities available at each location have been included. Table 5 is a listing of the town and village recreation facilities and areas in La Crosse County. Located in Appendix C is a map detailing villages and towns with recreation facilities and the location of the facilities.

Table 5. Town/Village Recreation Facilities and Areas

Town/Village Recreation Areas	Type	Acres	Top 20 SCORP Activities Available at Recreation Site	Facilities
Town of Bangor	No Town Facilities	NA	NA	NA
Town of Barre	No Town Facilities	NA	NA	NA

Town/Village Recreation Areas	Type	Acres	Top 20 SCORP Activities Available at Recreation Site	Facilities
-Barre Park	Neighborhood Park	10.0	hiking, walking, nature photography, bird/wildlife watching	Playground apparatus, picnic tables, shelter house
Town of Burns	No Town Facilities	NA	NA	NA
Town of Campbell				
-Lieder Park	Neighborhood Park	1.8	None at this time	Open play area, playground apparatus
-Breezy Point Rd.	Neighborhood Park	0.5	None at this time	Playground apparatus, picnic tables, basketball, one portable restroom
-Plainview Park	Neighborhood Park	0.96	None at this time	Basketball surface & standard, picnic tables, portable toilets
-Dauphin (Hauser-Zimmernan)	Community Park	2.75	None at this time	Baseball field with backstop & fence, batting cage, picnic tables, pavilion, playground apparatus, play area, open and closed shelter, 1 portable restroom
-Baumgartner Park	Neighborhood Park	0.25	None at this time	Playground apparatus
-Western Ave. Park	Neighborhood Park	0.25	None at this time	Playground apparatus
-Callaway Ball Field	Neighborhood Park	2.0	None at this time	Major ball diamond used for tournament play, portable restroom
-2nd Ave. East	Neighborhood Park	0.25	None at this time	Playground apparatus
-Sky Harbour	Neighborhood Park		None at this time	Large field with ball diamond backstop, one portable restroom
-Church Drive (Jolivette)	Neighborhood Park	1.5	None at this time	Volleyball court, basketball paving & stand, new playground apparatus, picnic tables, two tennis courts, 1 shelter, pavilion, one portable restroom
-Copus Court Park	Open space	0.4	None at this time	Open space with non-regulation size ball field with backstop, portable restroom
-Eagles Nest Park	Neighborhood Park	3.0	None at this time	Playground apparatus, ball field backstop, fence, and team benches, one portable restroom.
-Frog Pond	Waterway Access	6.0	Fishing, hiking, walking, nature photography, bird/wildlife watching	Fishing and wildlife observation area
-Norm Wardwell Memorial Park	Neighborhood Park	.77	None at this time	Basketball court, new playground apparatus, tennis court, one portable restroom, park bench
-Richmond Bay Landing	Waterway Access	NA	Motor boating	Boat ramp with access to Richmond Slough
-Richmond Park	Neighborhood Park	.62	None at this time	Volleyball court, picnic tables, and playground equipment
-Upper & Lower Dike Access	Waterway Access	NA	Motor boating	Two boat ramps, paved parking lot by lower landing and boat dock, one portable restroom
-Nelson Park	Community Park (Owned by Corps of Engineers maintained by Town)	6	Fishing, nature/wildlife watching, nature photography	Picnic tables with three shelters, portable toilets, swings, boat ramp, pavilion, wildlife viewing platform, shoreland access to Lake Onalaska
-1400 Nakomis	Open Space	NA	None at this time	Dedicated as park site
Town of Farmington				
-Ball Field and playground (formerly school playground)	Neighborhood Park	6.5	None at this time	Lighted ball field, bleachers, announcer's booth, concession stand, scoreboard, playground equipment, WWI Memorial
-Old Brown Valley School	Neighborhood Park	1.0	Bird and wildlife watching	Two pit toilets, playground equipment, water, recreation center
-Mindoro Lions Park	Neighborhood Park	5.2	None at this time	Horse/tractor pull track
Town of Greenfield				
-Town of Greenfield Park	Community Park	6.4	None at this time	Lighted softball field with bleachers, shelter house with picnic facilities, children's play area

Town/Village Recreation Areas	Type	Acres	Top 20 SCORP Activities Available at Recreation Site	Facilities
				and municipal water and sewer system, 50 x50 concrete basketball court, two restrooms.
Town of Hamilton	No Town Facilities	NA	NA	NA
Town of Holland				
-Country Estates Park	Neighborhood Park	3.0	None at this time	Softball diamond, playground equipment, picnic tables, one shelter
-Gaynor's Rolling Hills Addition Park	Neighborhood Park	2.0	None at this time	Softball diamond, volleyball court, play equipment
-Holland Town Park	Community Park	25.0	Hiking, walking, nature photography, bird/wildlife watching	2 ball diamonds, 2 volleyball courts, full sized basketball court, 4 horseshoe pits, sledding hill one restroom, three shelters playground equipment, Town hall building, shops
-Holland Estates Park	Neighborhood Park	4.6	None at this time	Shelter, play equipment
August Prairie Park	Neighborhood Park	2.4	None at this time	Basketball court, play equipment
George Hammes Memorial Park	Neighborhood Park	6.4	Walking	Walking trail, shelter, play equipment
Wildflower Park	Neighborhood Park	1.2	Walking, hiking	Parking lot, open space
Town of Medary				
-Wolfridge	Open space	13.0	None at this time	Wooded open space
-Green Hills	Open space	1.0	None at this time	Wooded open space
-Meadowood	Open space	8.0	None at this time	Wooded open space
-Town Hall Park	Neighborhood Park	2.0	None at this time	Playground apparatus and ball field
Town of Onalaska				
-Homestead Park	Neighborhood Park	1.0	None at this time	Playground apparatus, picnic tables
-First Prairie Park	Neighborhood Park	2.32	None at this time	Ball field with backstop, playground apparatus, picnic tables.
-Roth Field	Neighborhood Park	3.5	None at this time	Ball field with two sets of bleachers and dugouts, half-court basketball, playground apparatus, one open shelter, and one concession stand
-Brice Prairie Swarthout Park	Community Park	9.0	None at this time	Large picnic shelter, tennis court, volleyball court, playground apparatus
-Mulder Field	Neighborhood Park	1.25	None at this time	Ball field with backstop, bleachers, and outfield fence; playground apparatus; picnic tables, one shelter
-Prairie Heights	Neighborhood Park	1.2	None at this time	Ball field with backstop, playground apparatus, picnic tables
-Meadow Estates	Neighborhood Park	0.75	None at this time	Playground apparatus, picnic tables
-Town Hall	Neighborhood Park	NA	None at this time	Limited play apparatus
-Terrace Heights	Neighborhood Park	1.0	None at this time	Playground apparatus and two picnic tables.
-Strawberry Commons	Neighborhood Park	3.52	None at this time	Ball field with backstop, playground apparatus, basketball court, picnic tables
-Heritage Hills	Neighborhood Park	1.7	None at this time	Tennis court, playground apparatus, picnic tables, basketball court
-Sandy Knolls	Neighborhood Park	2.91	None at this time	Ball field with backstop, playground apparatus, picnic tables
-Thunderbird Hills	Neighborhood Park	1.92	None at this time	Volleyball area, playground apparatus, one shelter, picnic tables
-Apple Valley	Neighborhood Park	3.3	None at this time	Two open sided shelters, hand water pump, tennis court, playground apparatus, ball field, picnic tables
-Sobkowiak Park	Neighborhood Park	1.5	None at this time	Playground apparatus, picnic tables, basketball court
-Sun Valley Park	Neighborhood Park	2.52	None at this time	Playground equipment, picnic tables
-Mesa Grande Park	Neighborhood Park	3.01	None at this time	Playground equipment, picnic tables
-Schaller Lake Park	Neighborhood Park	.98	None at this time	Playground equipment, picnic tables

Town/Village Recreation Areas	Type	Acres	Top 20 SCORP Activities Available at Recreation Site	Facilities
-Marvin Gardens Park	Neighborhood Park	2.79	None at this time	Shelter, playground equipment
-Fisherman's Walk Down	Waterway Access	NA	Fishing, biking	An 80 car paved parking lot and "steep" flight of wooden stairs to waters edge. Walk down pedestrian access to shoreline. Access to bike trail.
-Homestead Landing	Waterway Access	NA	Canoeing/kayaking	Walk-in canoe access. On-street vehicle parking with foot trail access via Town right-of-way to waterline. No facilities on site. Town maintained cross over culvert tube
-Upper Brice Prairie Landing	Waterway Access	1.5	Fishing, motor boating	Two lane paved boat ramp. A 50 car paved parking lot; two double stall vault toilets; courtesy dock - sufficient shoreline for bank fishing access; picnic area.
-Brice Prairie Shoreline & Dike	Trail	NA	Fishing	Public pedestrian access along shoreline of Lake Onalaska
Town of Shelby				
-Arbor Hills - Developed	Neighborhood Park	2.15	None at this time	Tennis courts, slide and swings, children's merry-go-round, seasonal ice rink
-Arbor Hills - Wooded hillside	Open Space	20.0	None at this time	Wooded hillside adjacent to city owned forested area.
-Brookwood	Neighborhood Park	2.15	None at this time	Horseshoe pits, playground apparatus
-Pammel Creek Park	Community Park	18.0	Hiking, walking, nature photography, bird/wildlife watching	Two ball fields, walking trails, in process of being developed.
-Forest Hills	Open Space	1.32	None at this time	Very steep-wooded hillside no parking provisions on streets.
-Hills of Home	Neighborhood Park	0.15	None at this time	Slide and swing set
-Mormon Coulee	Community Park	18.0	Hiking, walking, nature photography, bird/wildlife watching	Four picnic shelters, one with enclosed sides and two open, tennis courts, volleyball court, horseshoe courts, playground apparatus, well water and septic drain field, 3 toilet facilities.
-River Hills	Neighborhood Park	0.42	None at this time	Playground apparatus and basketball standard.
-Scenic Addition	Open Space	9.11	None at this time	Wooded hillside - underground reservoir serves Wedgewood Valley residents - public access to this site is not clearly defined.
-Shelby Field	Community Park	12.5	None at this time	Three youth baseball fields with backstops, fencing, and bleachers on east side of 33rd Street and off-street parking lot on west side of street. One shelter and one restroom
-Skyline	Open Space	4.29	None at this time	Playground apparatus and basketball standard. Property is linear open space with power line running overhead.
-Smyth	Neighborhood Park	1.63	None at this time	Non-regulation softball field with backstop, playground apparatus, seasonal ice rink.
-Wedgewood Terrace	Neighborhood Park	0.77	None at this time	Playground apparatus, basketball court, tennis court.
-Wedgewood Terrace First Addition	Neighborhood Park	0.75	None at this time	Limited play apparatus. Several trees shade the area.
-Wedgewood Valley	Neighborhood Park	1.3	None at this time	Limited play apparatus
-Nolop Addition	Neighborhood Park	0.26	None at this time	Playground apparatus
-Boulder Ridge Park	Neighborhood Park	1.03	None at this time	Swings, play apparatus
-No name at this time	NA	NA	None at this time	Intersection of Breidel Coulee and Ridgewood Lane. No facilities at this time
-Pammel Creek Walkway	Trail	NA	Hiking, walking	Walkway and open space
Town of Washington				
-Ridge History Park	Neighborhood Park	NA	None at this time	Park, school house, educational museum and meeting room

Town/Village Recreation Areas	Type	Acres	Top 20 SCORP Activities Available at Recreation Site	Facilities
Village of Rockland				
-Gaylord Park	Community Park	14	Hiking, walking	Restrooms, soccer fields, softball fields, basketball court, playground, volleyball court
-Village Hall Park	Neighborhood Park	2	None at this time	Portable Restroom, shelter, basketball, volleyball, softball
Village of Bangor				
-Bangor Veterans Memorial Park	Community Park	18.85	Hiking, walking, nature photography, bird/wildlife watching, fishing	3 shelter houses, 2 restrooms, baseball field, horse shoe court, picnic area with tables

School Recreation Facilities and Areas

The public schools, private schools, universities and colleges within La Crosse County provide additional recreational facilities (neighborhood playgrounds) offering many traditional recreational opportunities, See Table 6. The schools in the county provide 52 recreational sites containing over 575 acres of recreational facilities. The sites are mainly baseball and softball fields, football and soccer fields, tracks, tennis and basketball courts.

Table 6. School Recreation Facilities and Areas

School Recreation Areas	Location	Number of Parks or Areas	Acres
Bangor	V. of Bangor	1	15.0
Holmen	V. of Holmen	6	163.0
La Crosse	C. of La Crosse	17	126.0
Onalaska	C. of Onalaska	8	112.0
West Salem	V. of West Salem	1	32.0
Coulee Region Christian	V. of West Salem	1	5.0
Aquinas	C. of La Crosse	1	3.0
Blessed Sacrament	C. of La Crosse	1	1.0
Cathedral	C. of La Crosse	1	1.5
Summit Elementary School	T. of Campbell	1	1.0
St. Patrick's	C. of Onalaska	1	0.5
Mount Calvary-Grace Lutheran	C. of La Crosse	1	1.5
Immanuel Lutheran	C. of La Crosse	1	0.5
St. Paul's	T. of Onalaska	1	1.0
Luther High School	T. of Onalaska	1	6.0
Faith Baptist	C. of La Crosse	1	1.0
First Evangelical Lutheran	C. of La Crosse	1	1.0
Christ St. John's Lutheran	V. of West Salem	1	1.0
UW-La Crosse	C. of La Crosse	3	84.0
Viterbo University	C. of La Crosse	2	20.0
Western Wisconsin Technical College	C. of La Crosse	1	2.0

Campground Facilities

La Crosse County has a variety of campground facilities with eight private and public campgrounds, See Table 7. There are over 1,150 camping sites within the county. The camping parks available to the general public consist of 1,277 acres. La Crosse County maintains and operates two of the campgrounds. The campgrounds are located throughout the county and provide residents and visitors with excellent opportunities to enjoy the natural resources of the county. The campgrounds that are public county parks were previously listed in Table 4.



Camping at Veteran's Memorial Park

Table 7. Campground Facilities

Campgrounds	Number of Sites	Acres	Public/Private	Facilities
Goose Island County Park and Campground	350	771.0	Public	See County Recreation Facilities and Areas, Table 4
Neshonoc Lake Side Campground	258	49.0	Private	Playground, pool, beach, rec. hall, laundry, restrooms, showers, dump station, volleyball, basketball, dock, boat landing
Whispering Pines Campground	75	39.0	Private	Electricity hook-up, camp store and concession area.
Bluebird Springs Recreation Area	120	209.0	Private	X-country skiing, hiking, playground apparatus, basketball court, volleyball court, recreation hall, store, snack bar, drink bar. Showers, toilets, laundry, dump station, spring fed swimming pond, two fishing ponds, picnic shelter.
Veterans Memorial County Park and Campground	120	230.0	Public	See County Recreation Facilities and Areas, Table 4
Pettibone Resort	25 tent sites 183 RV sites	40.0	Private – Land owned by City of La Crosse and leased for campground	Fishing, boat landing, camp store, bar, basketball, horse shoes, playground, electric, game room, shelter house, banquet hall
Camp Ehawee, Girl Scout Camp	Not available for the general public - camping for girl scouts and other specified groups	214.0	Private	Camp equipped with: 2 lodges (bunkhouse, kitchen, showers, fireplace), swimming pool, amphitheater, canoe landing with access to Black River, hiking trails, dining hall, mini-store, ball diamond and recreation field, 4(+) camping areas with fire pits and wooden platforms for tents
Gateway Council Boy Scout Camp	Not available for the general public - camping for boy scouts and other specified groups	330.0	Private	Hiking trails, canoe landing, group campgrounds. Selected camp buildings i.e. cafeteria, bathroom facilities.

Specialized Recreation Areas

La Crosse County also has Specialized Recreation Areas, See Table 8 and Table 9. These areas consist of golf courses, rod and gun clubs, fair grounds, a ski resort, heritage and nature centers. Five public golf courses one semi private golf course and one private golf course are located in the county. Combined the courses offer 108 golf holes located on 763 acres.

Table 8. Golf Courses

Golf Courses	Yards	Par	Acres	Public/Private
Fox Hollow – 18 holes	5,593	70	109.0	Public
Drugan's Castle Mound – 18 holes	6,150	72	96.0	Public
La Crosse Country Club – 18 holes	7,180	72	103.0	Private
Coulee Golf Bowl – 9 holes	3,060	36	50.0	Public
Cedar Creek – 18 holes	6,751	71	200.0	Semi-Private
Forest Hills – 18 holes	6,000	71	160.0	Public
Walsh's – 9 holes	2,145	32	45.0	Public

Table 9. Other Park and Recreation Facilities and Areas

Other Park and Recreation Facilities and Areas	Location	Acres	Facilities
West Salem Rod and Gun Club	T. of Burns	128.0	
Coulee Archers	T. of Farnington	40.0	Archery Range, cllub house, meeting room
Mindoro Lions Club Park	T. of Farmington	NA	Tractor pull track, restrooms, bleachers, picnic tables, shelter house, kitchen
Gunslick Trap Club	T. of Holland	42.0	Clay Pigeon Shooting Available, meeting room
Holmen Rod and Gun Club	T. of Holland	75.0	Shooting range for archery, pistol and rifle. Lodge by shooting range
La Crosse Interstate Fairgounds	T. of Hamilton	114.0	Paved race track, animal barns, show arena
Alpine Ski Area –Mt. La Crosse	T. of Shelby	200.0	18 slopes and ski trails, 516' vertical drop, 5,300 foot run – Wisconsin's longest, chalet, ski shop, 3 chair lifts
Norskedalen Heritage Center	T. of Washington	400.0	Museum, 2 restroom facilities, meeting room, pond, hiking and cross country skiing trails
Stry Foundation Nature Center and Conserv.	C. of La Crosse	5.0	Restroom facility, pond, hiking trails
Stry Foundation Conservancy Site	C. of La Crosse	5.0	Trails
Native Prairie	T. of Holland	80.0	Native prairie land. Last remaining native prairie on a sandy terrace is located here. Site has statewide significance.
Natural Prairie	T. of Holland	350.0	Natural prairie. Grassy prairie where 22 separate bird species have been reported, seven of which are of special concern to the State because of their scarcity.

Adequacy of Existing Recreation Facilities and Areas in Meeting Recreational Demands and Standards

As the inventory illustrates, La Crosse County has a wealth of recreational opportunities. An important part of the planning process is to determine if the existing recreation areas and facilities meet the recreational standards of the county. The recreation planning process determined that the acceptable recreational standard for La Crosse County be 12 acres/per every 1,000 people. The projected population for La Crosse County in 2020 is 122,100 people. In order to meet the recreational standard La Crosse County should have approximately 1,465 acres of recreational facilities. Adding up the developed County Parks (1,197 acres), Town Parks (190+ acres), and school facilities (580 acres) there are over 1,989 acres of recreational facilities in La Crosse County. This surpasses the acceptable recreational standard defined by the planning process. It is important to note that this inventory does not include a complete listing of all the recreational facilities in the City of La Crosse, City of Onalaska, Village of Holmen, and the

Village of West Salem as these municipalities have completed independent outdoor recreation plans. Additionally, the vast amount of recreational areas in La Crosse County are important to consider. If the federal, state and county recreational areas are taken into consideration an additional 31,000 acres of trails, paths and passive recreational opportunities are available to county residents.



Goose Island County Park assists La Crosse County in meeting recreational demands of its residents.

It is also important to determine if the recreation facilities and areas meet the recreation demands of the population. Demand was reviewed by considering the results of the Wisconsin State Wide Comprehensive Outdoor Recreation Plan previously detailed. A review of the recreational opportunities inventoried that are available in La Crosse County, illustrates that the county offers ample opportunities for residents to enjoy the Top 5 SCORP nature-based activities; hiking/walking/running on trails, visiting a beach/beach walking, bird/wildlife watching at home, swimming in lakes/ponds/rivers, and motor boating. In addition, the inventory demonstrates that the top 20 SCORP activities are all available in La Crosse County for residents and visitors to enjoy.

The top outdoor recreation activity identified by SCORP was "hiking/walking/running on trails". La Crosse County consists of both an urban and rural environment in which varying opportunities exist for hiking/walking/running on trails. A goal of the outdoor recreation plan identified in Chapter 3 points towards the need for additional greenways and a more connected recreational environment (open space corridors, trails, etc). This goal was developed primarily because of the changes to the county's rural environment due to development. The county's existing recreational facilities offer opportunities for hiking/walking/ running on trails. However, the urbanization of the county's rural areas has not been sensitive to these activities. Historically, hiking/walking/ running in the rural areas has taken place along the county and town roads. As development has increased in the rural areas, these traditional walkways in many cases are no longer safe for pedestrian traffic nor a pleasurable experience. Therefore, a goal of the plan to create open space corridors and trails will in part account for changes in land use patterns and accommodate the states number one recreational activity "hiking/walking/ running on trails".

Another positive factor influencing the creation of open space corridors and trails to meet future recreational demand is the efforts of the the Bluffland Coalition (organization described below). The Bluffland Coalition is an integral part of the La Crosse County Recreational Plan. The vision of the Bluffland Coalition is to *establish an exceptional network of contiguous protected lands and recreational trails throughout the La Crosse –La Crescent region. Our cooperative efforts will enhance the health of residents, visitors, natural ecosystems and our local economy*. The Bluffland Coalition is working with various different agencies to bring more recreational areas into the area and to connect existing recreational areas to increase the overall outdoor recreational activity. The Bluffland Coalition is doing this by a process of land acquisitions. The land acquisitions will be done by a combination of grants and contribution of the Bluffland Coalition and different government agencies that follow the Bluffland Coalition Plan. The member of board of the Bluffland Coalition will oversee the best use for the newly acquired lands.

Facility Accessibility

The La Crosse County Facilities Department is sensitive to the needs of the elderly and disabled and is continually making efforts to improve accessibility at its county recreation facilities. As funding for future projects and improvements becomes available, future projects and improvements will meet Americans with Disabilities Act standard.

Recreation Enhancement/Preservation Organizations

Bluffland Coalition

The Bluffland Coalition is a coalition of organizations that over the years have spurred efforts to preserve blufflands in La Crosse County and provide nature-based recreation opportunities on preserved properties when possible. The Bluffland Coalition is guided by a plan that was an initiative of the La Crosse Area Planning Committee (LAPC) to organize a regional approach to the conservation and recreational use of blufflands. In creating the plan, the LAPC assembled a steering committee representing key City, County and Town communities, plus the Seven Rivers Regions Outdoor Recreation Alliance and Mississippi Valley Conservancy. It is intended that the plan be used by public and private stakeholders throughout the region to guide the acquisition of conservation land and easements, coordinate restoration activities and recreation access.

The plan developed identifies the following "Six Big Ideas":

1) Commitment to Cooperation

All Bluffland acquisition, restoration, recreation and promotion efforts *coordinated* by a regional entity - the Blufflands Coalition - with representation from all public bluffland property owners and key land trust and recreation groups. Approval or endorsement of this plan is the first step in improved cooperation, and creation of the Coalition through a multi-party Memorandum of Understanding (MOU).

2) Land - Protected and Connected

A network of connected blufflands around the region's cities and villages, protected from urban development and cooperatively managed.

3) Trails, Trails, Trails

A network of interconnected trails throughout the region will offer recreation options for every type of use and skill level and will become a defining feature of the region that attracts tourists and a competitive workforce. The centerpiece will be the "La Crosse Blufflands Trail" a shared use route extending unbroken from the south end of La Crosse to Onalaska, and eventually north of Holmen.

4) Restoration

Invasive species issues are common in blufflands throughout the region. Restoration initiatives to manage invasives and promote the success of native species are important to the health and value of these lands.

5) Many Sites, One Brand

Seamless, coordinated promotional efforts and signage to increase awareness and use throughout the region.

6) Dedicated Funding

A reliable source (or sources) of annual funding to support coordination efforts (highest priority) and land acquisition, trail and amenity improvements, maintenance, habitat restoration, and promotion.

A map of the Bluffland Coalition's proposed Regional Bluffland Trail is included in Appendix D.

Bluffland Coalition Future Projects

-Utilize the Bluffland Plan to guide the purchase of up to 3,000 acres of additional land to be utilized for bluffland preservation and nature-based recreation activities (trails, etc.).

VI. OUTDOOR RECREATION ACTION PROGRAMS AND FUNDING OPTIONS

The La Crosse County Outdoor Recreation Plan will improve the regions recreational opportunities if fully implemented. One of the keys to achieving the goals identified in this plan will be for municipalities to cooperate with one another in implementing the various elements. As illustrated earlier in the plan the county has a vast amount of recreational resources. The action programs primarily focus on improving existing facilities or developing recreational facilities at identified locations. The following "Action Programs" have been developed as a result of public and community involvement during the planning process.

Outdoor Recreation "Action Programs"

The outdoor recreation planning process identified projects that need to be undertaken to address future recreational demands of La Crosse County and its municipalities. The following action programs have been developed for each municipality that identified future recreation projects. The projects were prioritized by the cooperating municipalities.

La Crosse County Action Program

Continued Operation and Maintenance of Existing Recreational Facilities

La Crosse County maintains a Facilities Department that is responsible for the operation and maintenance of the existing county recreation facilities and areas. The Facilities Department maintains an annual Parks budget for the operation and maintenance of existing facilities. Table 10 illustrates La Crosse County's actual revenues, expenditures and improvements for the recreational facilities and areas from 2010 – 2017 and the budgeted revenues, expenditures and improvements for 2018-2019.

In order to maintain and operate the parks, the Facilities Department has a permanent staff of seven employees. In addition, the department employs ten seasonal employees and privately contracts with one campground manager. The department also cooperates with other county departments in meeting maintenance demands (i.e. Highway Department).

Table 10. Actual and Budgeted Outdoor Recreation Funding for Selected Years

Year	Revenue Actual	Expenditures Actual	Improvements Actual
2010	$485,853	$756,765	$97,682
2011	$465,173	$712,853	$87,015
2012	$393,936	$702,262	$105,149
2013	$515,258	$789,367	$125,583
2014	$623,132	$882,621	$182,628
2015	$640,019	$851,423	$214,410
2016	$644,268	$866,474	$96,104
2017	$668,328	$908,158	$202,620
Year	**Revenue Budgeted**	**Expenditures Budgeted**	**Improvements Budgeted**
2018	$652,585	$913,349	$33,000
2019	$684,628	$903,977	$228,181

Source: La Crosse County Facilities Department

La Crosse County and the Facilities Department are also active in improving and expanding the recreational opportunities available. As Table 10 demonstrates, the County's commitment to outdoor recreation enhancement by the allocations for recreational improvements over the last several years averaging approximately $138,800 a year. This funding in part funds future facility improvement projects. Table 11 illustrates recreation projects that have been funded and completed by the La Crosse County Facilities Department since 2010.

Table 11: Recreation projects that have been funded and completed by the La Crosse County Facilities Department since 2010

	Park Name	Project(s)	Estimated Cost	Implementation Year
	Mindoro Park County Park	Road Repair	$10,300	2010
	Neshonoc South County Park	Rip Rap shoreline (Lewis Point)	$16,500	2009 - 2010
	Veterans Memorial County Park	Remodel of Bathhouse #1 - two handicap accessible family style restrooms and laundry facility	$115,000	2009 - 2010
	Mindoro Park County Park	Playground Structure (Miss Mindoro Group contributed $10,000)	$21,000	2010
	Veterans Memorial County Park	Shoreline improvement - riprap shoreline improve canoe access	$50,000	2008 - 2011
	Goose Island County Park	Reroof Shelter #4	$2,800	2011
	Neshonoc South County Park	Road Improvement - crack sealed existing road and paved 2,277' of new road	$57,100	2011
	Goose Island County Park	Purchase and install shoreline riprap	$17,200	2010-2012
	Veterans Memorial County Park	Pond improvements - dredged, rip rap placed along damaged shoreline areas and installed an hybrid wind/electric aerator	$28,100	2012 - 2015
	Neshonoc South County Park	Purchase and install shoreline riprap	$3,000	2013
	Goose Island County Park	Bathhouse #1 replace trim, fascia and soffit	$2,300	2013
	Goose Island County Park	Campground Store Exterior Log Repairs	$9,500	2013
	Goose Island County Park	Replace Fuel Dispensing Station	$22,800	2013
	Goose Island County Park	fire rings	$8,300	2013 - 2014
	Neshonoc Swarthout County Park	Replace existing vault toilet facility with a handicap accessible vault toilet facility	$42,700	2013 - 2014
	Goose Island County Park	Campground Store Insulate Ceiling, replace lights	$6,500	2014
	Neshonoc Swarthout County Park	Pave Park Road and Beach Parking Area (Friends of Lake Neshonc contributed $17,500)	$78,000	2015
	Goose Island County Park	Reroof Shop	$17,500	2015
	Goose Island County Park	Installed Dock at North Boat Landing	$5,400	2015
	Veterans Memorial County Park	Installed interceptor tank on septic system	$4,200	2015
	Veterans Memorial County Park	Campground Store Improvements - handicap accessible store entry and concrete	$15,000	2015
	Goose Island County Park	Bathhouse #3 - replace roof, windows and siding	$22,000	2016
	Goose Island and Veterans Memorial County Parks	Fire rings and Picnic Table Replacement	$25,000	2016

Table 11: Recreation projects that have been funded and completed by the La Crosse County Facilities Department since 2010 (Continued)				
	Park Name	**Project(s)**	**Estimated Cost**	**Implementation Year**
	Mindoro Park County Park	Pit Toilet Facility Roof Replacement	$400	2016
	Neshonoc South County Park	Repair culvert washout on park road (FEMA reimbursement 87.5%)	$20,000	2016
	All County Parks	Road Repairs	$155,000	2012 - 2017
	Goose Island County Park	Electrical and water upgrades in Goose Island	$74,000	2012 - 2017
	Veterans Memorial County Park	Maintenance shop for park staff - new construction and relocated in Veterans Memorial Park	$150,000	2014 - 2017
	Veterans Memorial County Park	Campground Store Improvements - new windows, siding, gutters, soffit and fascia	$19,000	2016 - 2017
	Goose Island County Park	Remodel of Bathhouse #1 - new partitions and tiling in shower areas, new windows, new paint inside and outside	$31,000	2017
	Goose Island County Park	Demolished pit toilet facilities at South Boat Landing	$600	2017
	Veterans Memorial County Park	Replace roofs on Park Shelters 3 and 4	$15,000	2017
	Goose Island County Park	Upgrade Primary Electric removing overhead wires and installing underground	$146,000	2012 - 2018
	Goose Island County Park	New construction and relocation of Shelter # 2 and Shelter # 3	$161,000	2018
	Neshonoc South County Park	Grade Stabilization Structure	$17,632	2018
	Goose Island County Park	Purchase and install rip rap - north and west shoreline	$32,300	2018
	Goose Island County Park	Vault Toilet Facilities Repairs at Shelter #1 (roof, windows, dividers)	$6,240	2018
	All County Parks	Playground Equipment	$5,000	2019
	Veterans Memorial County Park	Utility Shed	$3,000	2018
	Mindoro Park County Park	Trail road and parking improvement	$45,000	2018 - 2019
	Neshonoc South County Park	Purchase and install rip rap	$67,262	2018 - 2019
	All County Parks	Park and campground road repairs	$23,000	2019
	Veterans Memorial County Park	Install fiber line for internet access	$25,000	2019
	Veterans Memorial County Park	Re-roof shelter #2	$0000	2020
	Goose Island County Park	Install 90' communicat. tower behind main. shop	$20,000	2020

Facility Improvement Projects

As the evaluation of existing recreational facilities and areas demonstrated La Crosse County has a tremendous amount of recreational opportunities. Table 12 identifies and prioritizes future projects to assist the county in improving existing recreational facilities and areas.

Table 12: La Crosse County Action Program
Future recreation projects identified by the County of La Crosse. Listed in order of priority.

	Park Name	Project(s)	Estimated Cost	Implementation Year
1.	All County Parks	Ash tree removal and tree replanting	$130,000	2017 - 2020
2.	Goose Island County Park	FLAP Grant Match - (grant match is $793,838)	$1,130,000	2019 - 2020
3.	Goose Island County Park	Water Tower Cold Weather Isolations Valves	$1,000	2019
4.	Veterans Memorial County Park	Water Tower Cold Weather Isolations Valves	$1,000	2019
5.	Mindoro County Park	Replace Concrete Pad in Pavilion	$10,000	2019
6.	All County Parks	Vault Toilet Facilities Repairs (roof, windows, dividers)	$8,400	2019
7.	Goose Island County Park	Bathhouse #2 Improvements	$10,000	2019 - 2020
8.	Goose Island County Park	Bathhouse #1 Improvements	$7,100	2019
9.	Veterans Memorial County Park	New signs: entry, interior, trails, etc.	$20,000	2019-2021
10.	Goose Island County Park	New signs: entry, interior, trails, etc.	$20,000	2019-2021
11.	Goose Island County Park	Replace pole mounted transformer with ground mount and replace secondary power to shelter # 5	$5,000	2020
12.	All County Parks	Road Repairs	$120,000	2021 - 2023
13.	Goose Island and Veterans Memorial County Park	Replace and improve existing secondary electrical service in the campgrounds	$115,000	2021 - 2023
14.	Veterans Memorial County Park	Picnic Table Replacement	$25,000	2021
15.	Goose Island County Park	Picnic Table/Fire Ring Replacement	$25,000	2022
16.	All County Parks	Playground Equipment	$90,000	2023
17.	Neshonoc Swarthout County Park	Purchase and install playground equipment	$25,000	2024
18.	Veterans Memorial County Park	Purchase and install playground equipment	$35,000	2024
19.	Goose Island County Park	Purchase and install playground equipment	$35,000	2024
20.	Lake Neshonoc South County Park	Construct biking and hiking trails	$500,000	2024

Connected Recreational Environment

A goal identified in the planning process was to work towards creating recreational linkages (trails, open space corridors, etc.) throughout La Crosse County. This can be accomplished by requiring future developments/redevelopments (at their expense) to incorporate greenways or other recreational resources into their projects. La Crosse County and local municipalities will also work toward acquiring (through state grant funding) specific properties that would connect existing trails or expand existing open space corridors.

Marketing

Public outdoor recreational facilities are often taken for granted and for this reason in difficult economic times funding for such facilities is scrutinized and in many cases reduced or eliminated. Therefore, marketing has been identified by La Crosse County as needed to bring public awareness to the existing recreational facilities and in doing so provide an alternative source of funding for the various recreational facilities and programs. In an effort to promote public awareness La Crosse County will continue to pursue and enhance the following marketing strategies:

- Development/update of a La Crosse County Parks Brochure
- Internet Web Site Design and Marketing

Impact Fees

As earlier discussed, in difficult economic times funding for recreation facilities and programs is often reduced or eliminated. Therefore, La Crosse County will consider pursuing the implementation of a recreational use impact fee for the purpose of funding the development of future recreational facilities and programs. The County will work with local units of government on determining the viability of assessing recreational impact fees.

Boat Launch Fees

La Crosse County managed boat launches experience heavy use and require annual maintenance. To meet increased demands/needs of the launch users, the County continues to evaluate implementing a boat launch fee at County managed boat launches.

Town/Village Action Programs

As part of the planning process six towns and two villages submitted future projects that they plan on undertaking (provided funding is available) to meet future recreational demands.

Funding for the improvements will be derived from local sources (local budgets, donations, etc.) and applications will be made to state agencies or private foundations for eligible projects. A listing of possible funding sources is detailed later in this chapter.

The towns/villages with locally administered parks operate and maintain the parks through funds designated in their existing budgets. The operation and maintenance of the parks primarily involves lawn mowing, garbage collection and minor maintenance repairs.

The following tables detail the action programs of the municipalities.

Table 13. Town of Holland

Town of Holland Action Program Future recreation projects identified by the Town of Holland. Listed in order of priority.				
	Park Name	**Project(s)**	**Estimated Cost**	**Implementation Year**
1.	Gaynor Park	Replace outdated swing set	$2,525	2019
2.	Wildflower Park	Install Gazebo, walking trail, benches and landscaping existing grounds	$20,000	2019-2020

Table 14. Town of Farmington

Town of Farmington Action Program Future recreation projects identified by the Town of Farmington. Listed in order of priority.				
	Park Name	**Project(s)**	**Estimated Cost**	**Implementation Year**
1.	Browns Valley School	Replace outdoor toilet facilities	$20,000	2025
2.	Mindoro Ballfield	Replace ballfield lights	$90,000	2028-2029

Funding Options

Numerous grant programs for public recreation facilities and areas are available through state and federal offices as well as through private foundations. All the programs are available to counties, cities, villages, towns and recognized Native American tribal units, and in some cases public school districts, and non-profit organizations, if the land owned by them is open to the general public for outdoor recreation. A list and brief description of the potential funding programs follows:



Kids Coulee Recreation Park in La Crosse

Department of Natural Resources Administered Programs

All Terrain Vehicle Trails

Counties, cities, villages, and towns are eligible for up to 100% (including $ per mile caps) of the costs of maintenance, development, rehabilitation, insurance, and acquisition of ATV trails and intensive use areas. Applications are due to the DNR by April 15 each year.

ATV Enforcement Patrol

County Sheriff Departments are eligible for up to 100% of their net costs (salaries, fringe benefits, travel, materials, supplies, etc.) associated with all-terrain vehicle patrols and enforcement. A county must file a Notice of Intent to Patrol form with the DNR on or before July 1 of each year. Claim forms shall be filed with the DNR on or before September 1.

County Conservation Aids
Counties or recognized Indian tribes are eligible for 50% of the costs of carrying out fish or wildlife management projects that enhance fish and wildlife habitat or relate to hunter/angler facilities. Applications are submitted throughout the year until funding is depleted

Federal Aid in Sport Fish Restoration
The DNR prioritizes fisheries related projects (sportfish restoration, boating access, fishing piers) to identify projects eligible for a 75% cost share; the DNR sometimes negotiates contracts and develops use agreements with counties, villages, and towns for use of this funding for construction of boat landings and fishing piers. The amount of funding available varies depending upon excise tax revenue from fishing equipment sales and the federal gas tax.

Knowles-Nelson Stewardship Local Assistance Programs: Acquisition and Development of Local Parks
Qualified towns, villages, cities, counties, Indian
tribes, and nonprofit conservation organizations as defined under s. 23.096, Wis. Stats., are eligible for up to 50% of the costs of acquisition of land or conservation easements and development of facilities for public park and recreation areas used for nature-based outdoor recreation purposes. Applications are due to the DNR by May 1 of each year.

Knowles-Nelson Stewardship Local Assistance Programs: Acquisition of Development Rights
Qualified towns, villages, cities, counties, Indian tribes, and nonprofit conservation organizations as defined under s. 23.096, Wis. Stats., are eligible for up to 50% of the costs to acquire development rights (conservation easements) in areas where restrictions on residential, industrial, or commercial development would provide or enhance nature-based outdoor recreation. Applications are due to the DNR by May 1 of each year.

Knowles-Nelson Stewardship Local Assistance Programs: Urban Green Space
Qualified towns, villages, cities, counties, Indian tribes, and nonprofit conservation organizations as defined under s. 23.096, Wis. Stats., are eligible for up to 50% of the costs of acquisition of land and conservation easements for nature-based outdoor recreation purposes that will protect open natural space and land with scenic, ecological, or natural values in urban areas. Applications are due to the DNR by May 1 of each year.

Knowles-Nelson Stewardship Local Assistance Programs: Urban Rivers
Qualified towns, villages, cities, counties, Indian tribes, and nonprofit conservation organizations as defined under s. 23.096, Wis. Stats., are eligible for up to 50% of the costs of acquisition of land or conservation easements and development of facilities for public park and recreation areas, including shoreline enhancements, for nature-based outdoor recreation purposes along urban waterways and riverfronts. Applications are due to the DNR by May 1 of each year.

Land and Water Conservation Fund (LWCF)
Qualified towns, villages, cities, counties, Indian tribes, and school districts are eligible for up to 50% of the costs of acquisition of land and development of facilities for public park and recreation areas. Applications are due to the DNR by May 1 of each year. The amount of funding available varies depending upon the amount appropriated by Congress to the program within the Department of Interior's budget each year.

Municipal Water Safety Patrols State Assistance
Municipalities, tribes, inland lake rehabilitation and protection districts, and sanitary districts are eligible to receive up to 75% of the costs (salaries, supplies, and equipment) of operating a Boating Law Enforcement program, including conducting boating education programs, providing professional enforcement of boating laws and local regulations, and providing search and rescue for live persons. Applicants must file an Intent to Patrol form with the DNR on or before March 1 of each year. Claim forms shall be filed with the DNR on or before January 31.

Recreational Boating Facilities

Counties, cities, villages, towns, sanitary districts,
public inland lake protection and rehabilitation districts, and qualified lake associations are eligible for up to 50% of the costs of feasibility studies and the construction of capital improvements related to the development of safe recreational boating facilities, purchase of aquatic weed harvesting equipment, purchase of navigation aids, dredging of channels of waterways, and chemical treatment of Eurasian watermilfoil. An additional 10% may be available if a municipality conducts a boating safety enforcement and education program approved by the DNR. Projects of statewide or regional significance may be eligible for additional 30% cost-sharing assistance. Applications are due to the DNR and are reviewed and recommended quarterly by the governor-appointed Wisconsin Waterways Commission.

Recreational Trails Program

Towns, villages, cities, counties, tribal governing bodies, school districts, state agencies, federal agencies, and incorporated organizations are eligible to receive up to 50% of the costs of maintenance and restoration of existing trails, development and rehabilitation of trailside and trailhead facilities and trail linkages, construction of new trails (with certain restrictions on federal lands), and acquisition of easements or property for trails. Funds are available for both motorized and non-motorized trails. Applications are due to the DNR by May 1 of each year. The amount of funding available varies depending upon federal gas excise taxes paid on fuel used by off highway vehicles.

Snowmobile Trail Aids

Counties are eligible for 100% (including $ per mile caps) of the cost of approved trail maintenance, development, major bridge rehabilitation, and trail rehabilitation. Applications are due to the DNR by April 15 of each year.

County Snowmobile Enforcement Patrols

County sheriff departments are eligible for up to 100% of their net costs (salaries, fringe benefits, travel, materials, supplies, etc.) associated with snowmobile patrols and enforcement. A county must file a Notice of Intent to Patrol form with the DNR on or before June 1 of each year. Claim forms shall be filed with the DNR on or before June 1.

Department of Transportation Administered Programs

1. Transportation Alternatives Program (TAP)

   The program provides up to 80 percent federal funding for activities related to transportation, some of which have direct outdoor recreation relevance (sidewalks, trails, rest areas, etc.).

   National Scenic Byways Program

   Authorizes funding for the development of the scenic byways program. The Great River Road is an example of a National scenic byway. No direct federal funding is allocated for the program at this time.

Private Foundations

Natural Resources Foundation of Wisconsin, Inc.

This non-profit organization develops, promotes, and funds education, restoration, and management programs related to Wisconsin's natural resources.

VII. PLAN REVIEW

A critical element of outdoor recreation planning is developing a method for the periodic review of the plan and assessment of the plan's effectiveness at meeting the stated recreational goals and objectives. Of equal importance is the recognition that the five-year plan must be dynamic and have the ability to change when faced with unforeseen challenges. Therefore, it is recommended that the following activities are pursued:

-In January of each year, the La Crosse County Facility's Department will review the various "action plans" to determine the status of the various projects. This review may require contacting the various local units of government to inquire as to the status of the various projects. Based on this review the inventory section of the Outdoor Recreation Plan will be updated.

-In January of 2024, the La Crosse County Public Works and Infrastructure Committee and Facilities Department will begin a comprehensive review of the Outdoor Recreation Plan for the purpose of updating the plan by December 31, 2024.

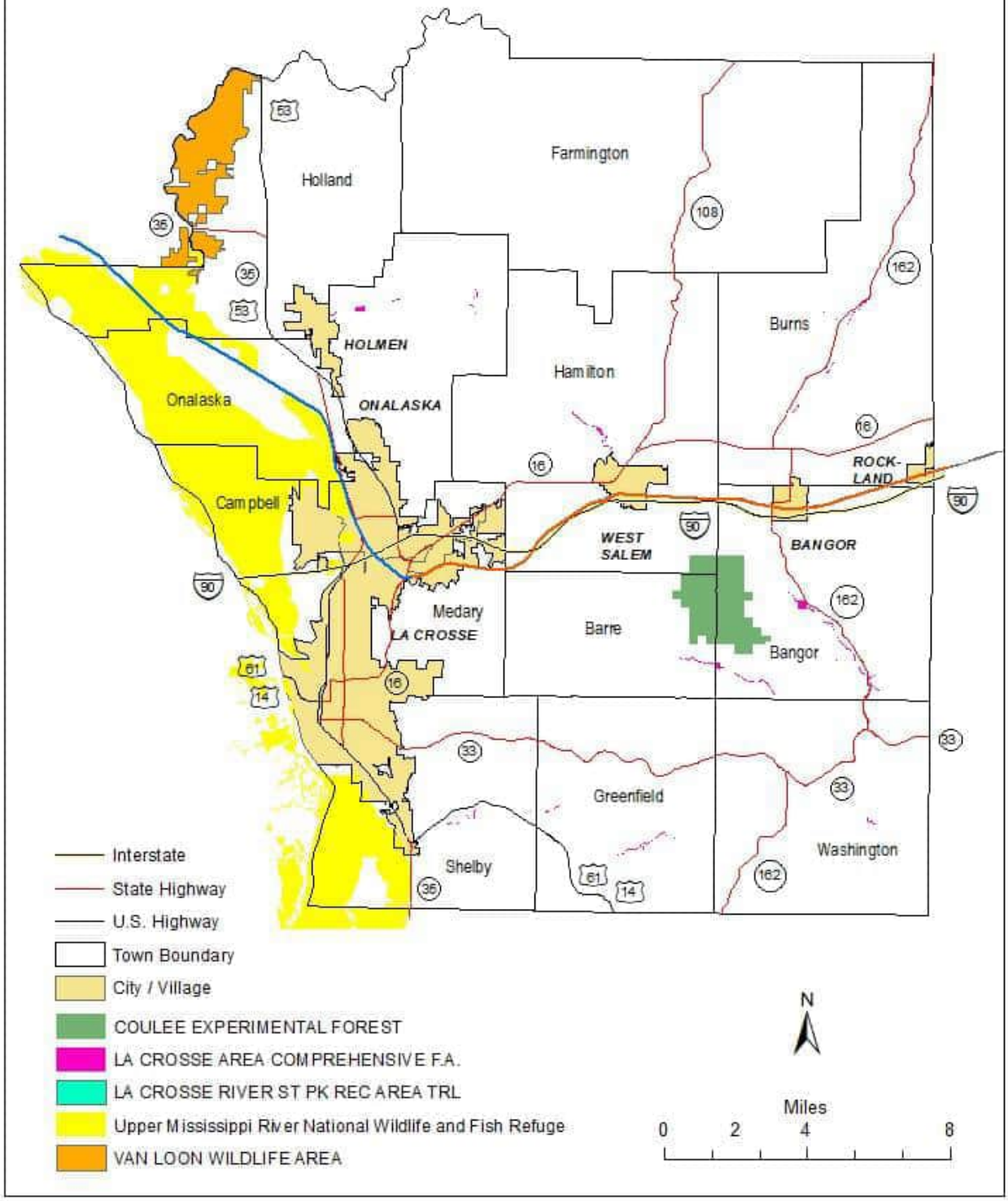
VIII. CONCLUSION

The Outdoor Recreation Plan for La Crosse County has demonstrated that the County has a wealth of recreational facilities and areas. Therefore, a primary purpose of this plan is to ensure that the existing recreational facilities are enhanced by continually striving to improve the facilities. Additionally, the goals of the plan point towards a connected and well-planned recreational environment. This in part can be accomplished by continually improving existing recreational areas and acquiring through purchase or easement key environmentally and/or recreational sensitive properties. The future of La Crosse County is bright and by preserving and enhancing the recreational opportunities in the county, residents will continue to find it a great place to live.

Appendix A

-Map of La Crosse County Major Federal and State Recreational Lands

La Crosse County
Major Federal and State Recreation Lands

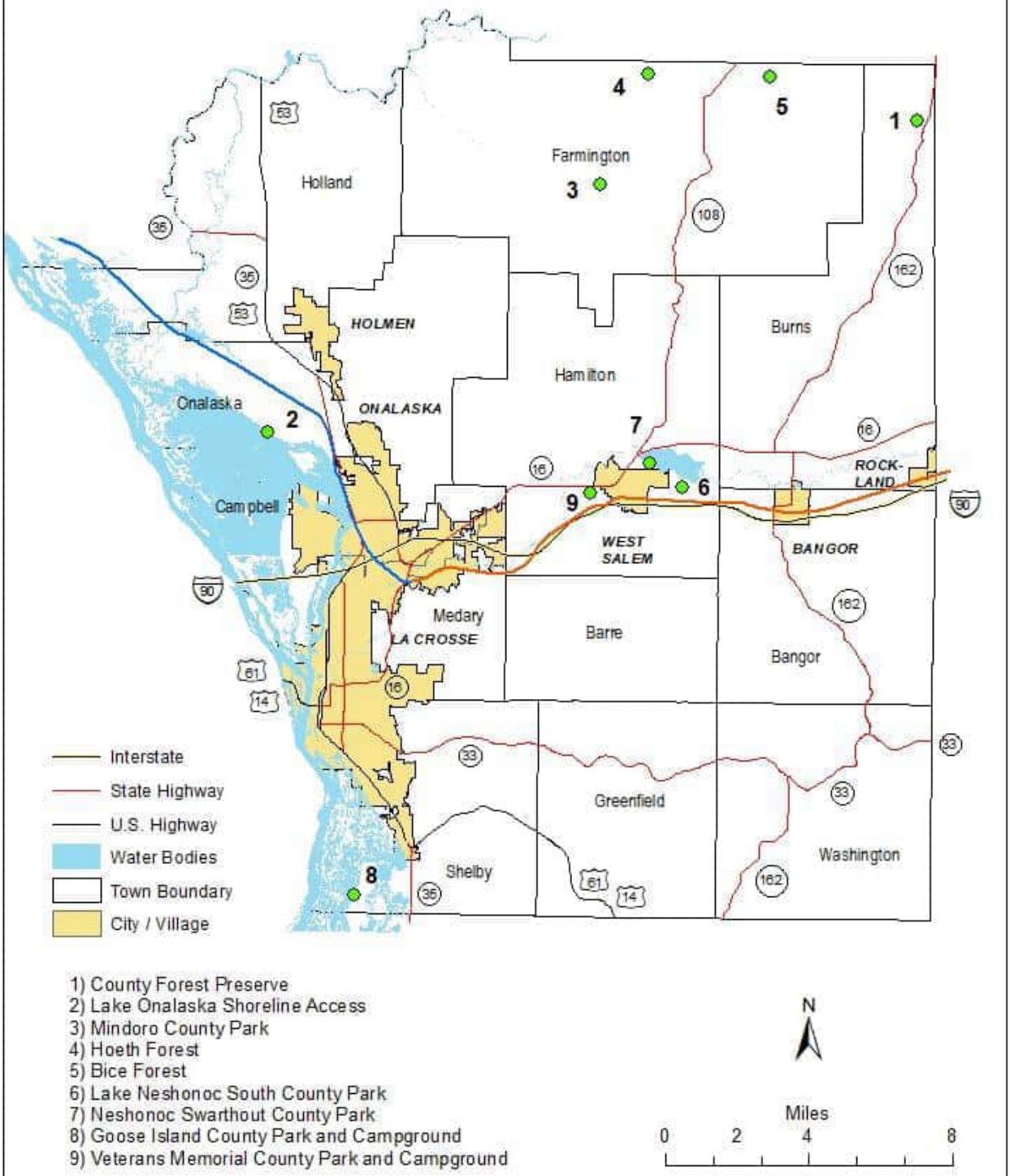


Appendix B

-Map of La Crosse County Managed Recreational Facilities and Areas

-Description of La Crosse County Managed Parks and/or Campgrounds

La Crosse County
County Managed
Recreation Facilities and Areas



1) County Forest Preserve
2) Lake Onalaska Shoreline Access
3) Mindoro County Park
4) Hoeth Forest
5) Bice Forest
6) Lake Neshonoc South County Park
7) Neshonoc Swarthout County Park
8) Goose Island County Park and Campground
9) Veterans Memorial County Park and Campground

Goose Island County Park
La Crosse County leases this 771 acre park from the US Army Corps of Engineers; it is surrounded by hundreds of additional acres of federal wildlife refuge. Much of the park is native woodland and marsh located on an Island about three miles south of the City of La Crosse. The improvements and amenities in the park include a 350-site campground with water and electrically equipped sites for camper trailers and motor homes and primitive sites for tent camping. Within the campground area, there are three sanitary dump stations for the vehicular camper units. There are three shower buildings providing a total of fourteen showers, flush toilets, a laundry room and a vault toilet facility. The camp store is well stocked with camping supplies, groceries, soda, ice cream, bait, ice and propane. The beach, 9-hole mini-golf course, canoe and kayak rentals are available to all park users, not just campers. Campers have access to a water equipped, insect resistant, fish cleaning shelter, a large deck on the rear of the camp store, an activity pavilion, a basketball court, a beach volleyball court and two playgrounds.

Over 200 acres in this park is devoted to picnic sites, field games, picnic shelters and trails. The park has an artesian well and five hand pumps in the picnic areas. Scattered through the grounds are many open air tables and grills. There are five picnic shelters available for group picnics by reservation. A vault toilet is located at each of the picnic shelters as well as a beach volleyball court, horseshoe pit, grill and picnic tables. Playground equipment is located at four sites. There are three marked nature trail areas, as well as many acres of bottomland hardwoods and marsh. A 7.5-mile canoe trail is posted for clockwise travel around the island with the main access at the beach area in the campground.

There are three boat launch areas within the park. Hunters Point has a parking lot for approximately 20 vehicles and boat trailers, and has a double-wide ramp, and a single width ramp. The Upper Goose Island Ramp has a paved access ramp and parking for about ten vehicles and trailers. The west Goose Island Ramp has a double wide paved ramp and parking for about 25 vehicles and trailers.

Note: In 2013, La Crosse County Facilities Department took over complete management of the campground and park thus eliminating the concessionaire operated campground store.

Lake Neshonoc South County Park
This 60 acre tract is part of the larger County owned land that was formerly used as a farm by the health care facility. Although most of the remainder of this land is being considered for sale to private developers for other uses, the portion bordering on Lake Neshonoc's south shore has been set aside as a County park. There is currently 1/2 mile of lake front, 3/4 mile paved road, a boat launch ramp, pier/dock, and a parking area for approximately 24 vehicles with trailers. Most of this property is currently "undeveloped" with abandoned farm fields and meadows and some native hardwood cover. The western part of the property is within the Village of West Salem limits and the eastern portion is in the Town of Hamilton.

A handicap accessible fishing pier and parking area for approximately 6 vehicles was constructed in 2007. Sponsors of the project included the WI DNR, La Crosse County, The North American Squirrel Association (NASA), and the Lake Neshonoc Protection & Rehabilitation District.

Mindoro County Park
This 114 acre former farm is located one half mile west of the community of Mindoro on CTH D in the Town of Farmington. Although there is a gravel access road and parking lot, a picnic area with an electrically wired shelter, playground apparatus, vault toilets, hand pump and a ball diamond; the main feature of the park is the management decision to allow most of the acreage to revert back to a natural state, helped along

by 60 acres of planted pines, walnuts, larch, and wildlife shrubs. There is one maintained trail that winds through the planted area.

Neshonoc Swarthout County Park
The 20 acres of Neshonoc Swarthout Park is located at the northwest end of the lake, within the West Salem Village limits. Rustic Road R-31 has its north terminus located in this park. The park is located along the lake shore just above the dam and along the south shore of the La Crosse River below the dam, and extends on both sides of STH 16 and STH 108, with the east side, on the lake shore, having a picnic shelter, tables and grills, vault toilets, hand pump, one grass volleyball court, playground apparatus, and a boat ramp and courtesy pier. There is also a historic marker which describes the former community of Neshonoc, an early commercial rival of West Salem. Below the dam there is a canoe launch area and an extensive area of wildlife food plots and natural wetlands.

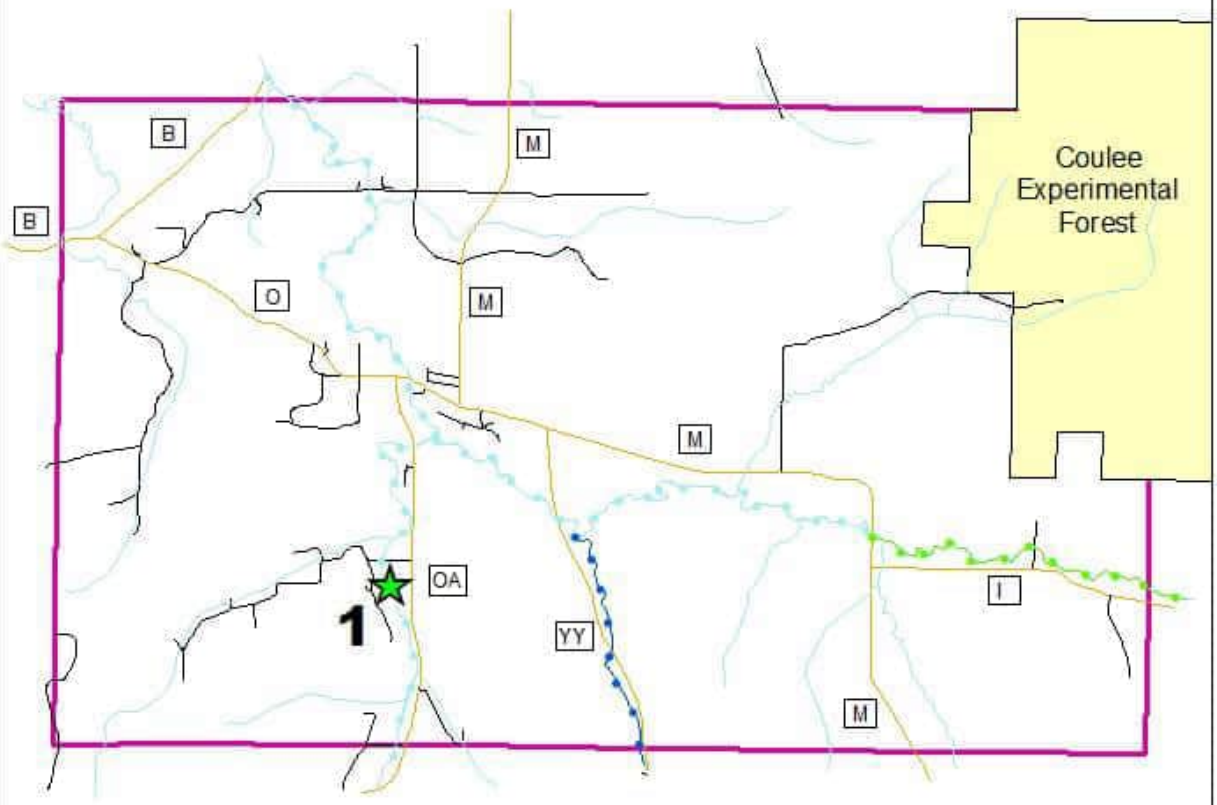
Veterans Memorial County Park
This 232 acre park is located in the approximate geographic center of La Crosse County within the Town of Hamilton. Principal access is by way of STH 16 and is approximately 10 miles from the City of La Crosse and the park is adjacent to the Village of West Salem. Included within the park are approximately 3 1/2 miles of paved road, four picnic shelters, and 120 camping sites. The campground includes water and electrically equipped sites for trailers and motor homes, and an area for tent camping. The campground has a concessionaire operated camp store providing limited groceries, soda, ice cream, and ice. There is one sanitary dump station for the vehicular camper units. Two shower buildings provide flush toilets, showers, two family style restroom areas each equipped with a shower, and a laundry room. There are five vault toilets available to the four picnic shelters and other users of the park. Two artesian wells and two hand pumps, in addition to the spigots at the shower buildings, provide water to the park users. Constructed recreational facilities include three ball diamonds, four grass volleyball courts, one sand court in the camping area, a canoe landing on the La Crosse River, a 1/2 mile paved leg to the La Crosse River State Trail and an extension to a snowmobile trail. There is a lagoon with a picturesque bridge providing a crossing for the park road. There are hiking trails and access to both the La Crosse River bottomland ecosystem and a scenic overlook. In addition, a trail at the front of the park connects the Village of West Salem to the park without utilizing State Highway 16.

The County sponsored bicycle trail extension to the State Trail was completed in 1997 using a cost share grant from the Intermodal Surface Transportation Efficiency Act (ISTEA) Enhancement Program. A gift of 22 acres of land to the Park in which the County constructed a walking/biking/roller blading trail accessing the Park from the east side. The addition of this land enables the park to border on the western Village limit.

Appendix C

-Map of the Villages and Towns Managed Recreational Facilities and Areas

Map C-1
Town of Barre
Park and Recreation



1. Barre Park

Class I Trout Stream
Class II Trout Stream
Class III Trout Stream

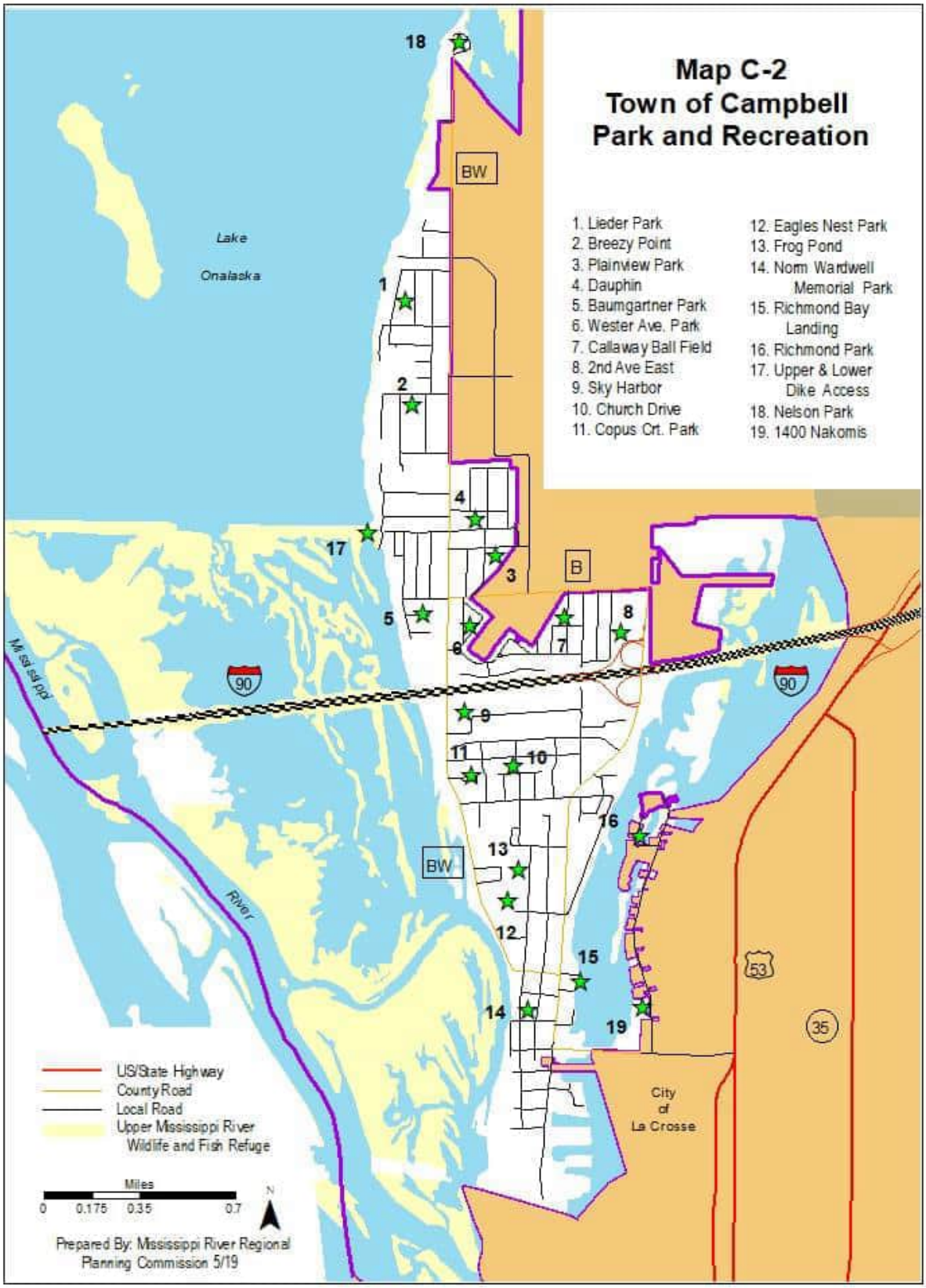
County Road
Local Road
River/Stream

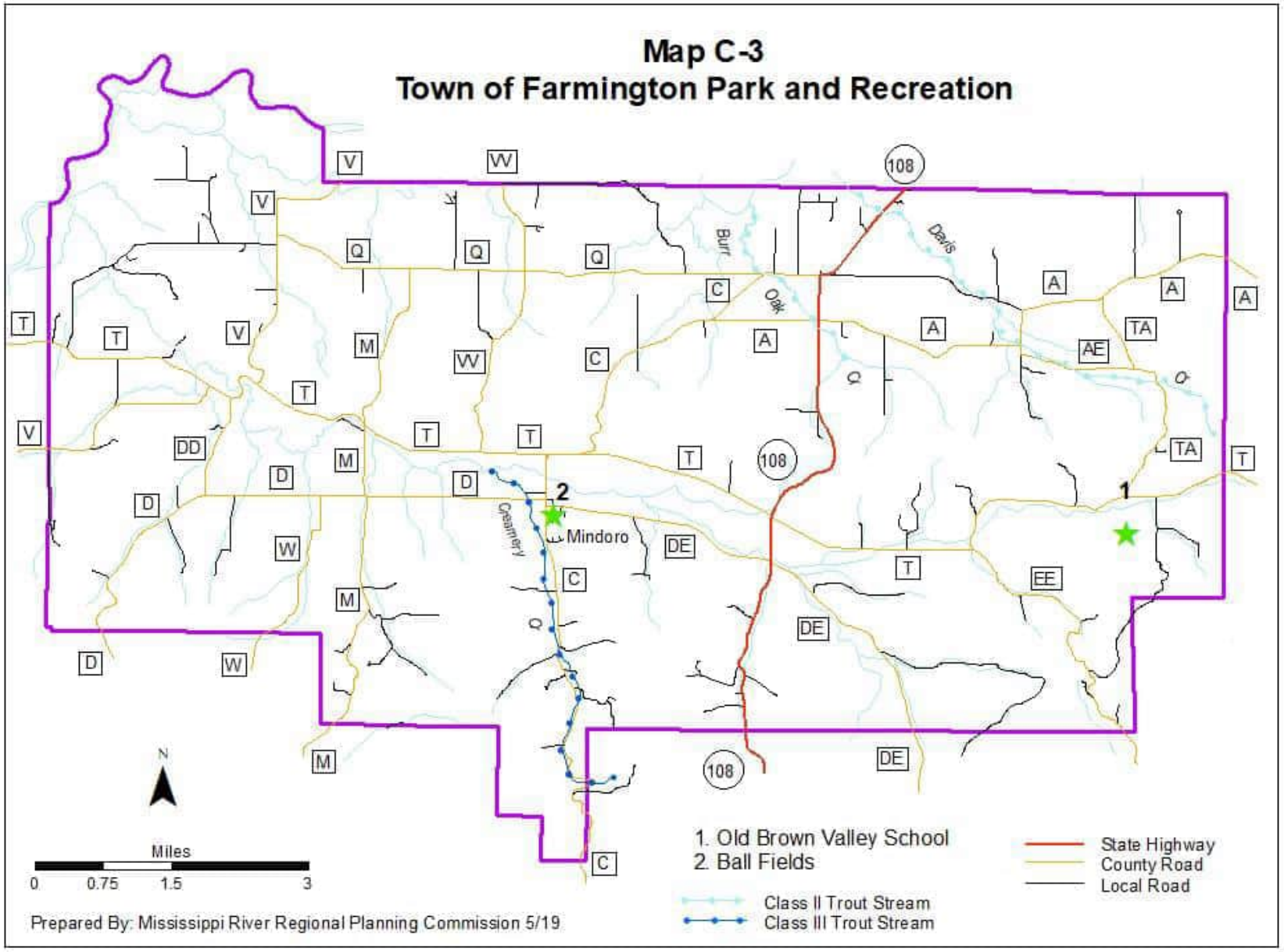
N

Miles

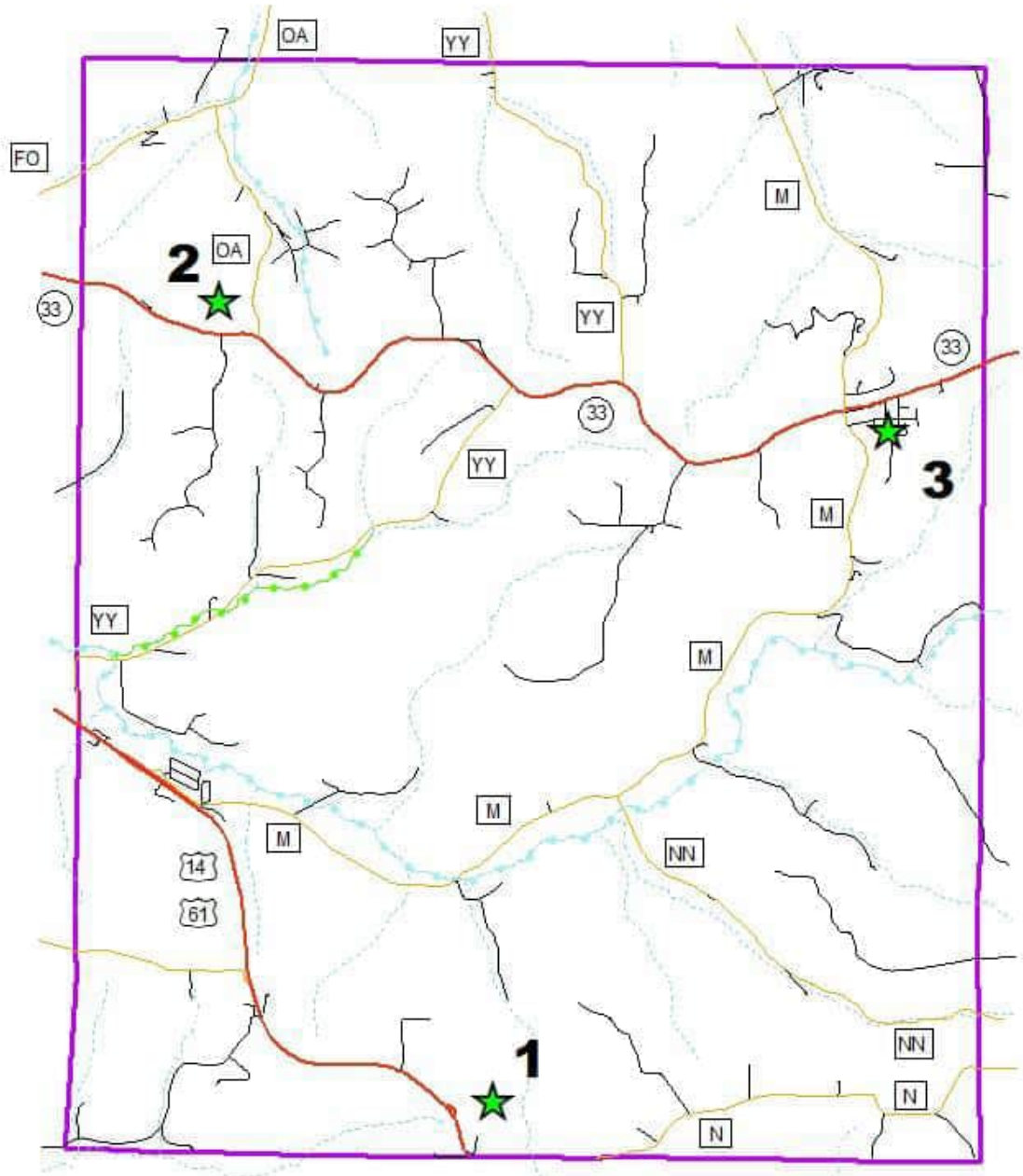
0 0.5 1 2

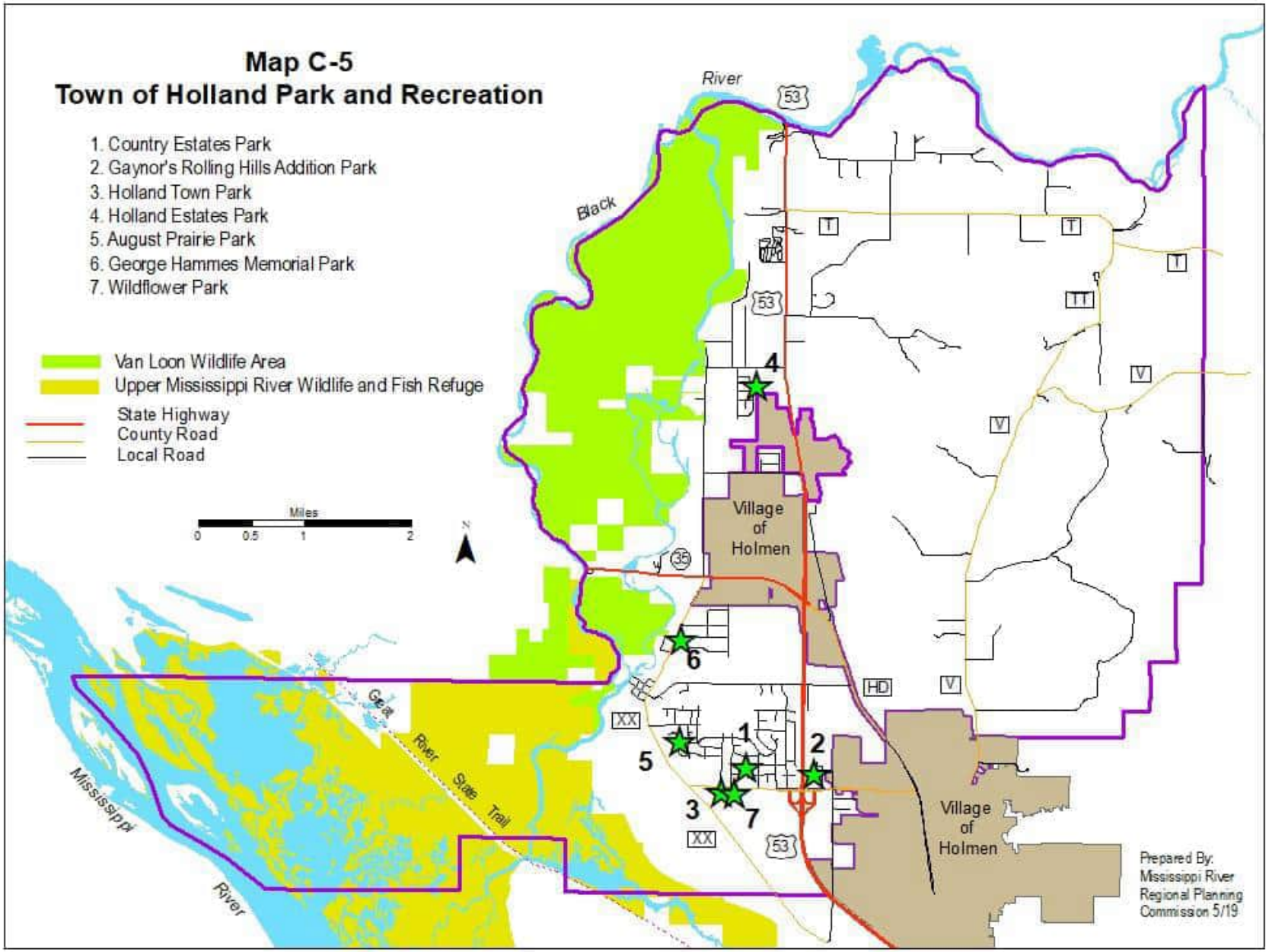
Prepared By: Mississippi River Regional Planning Commission 5/19

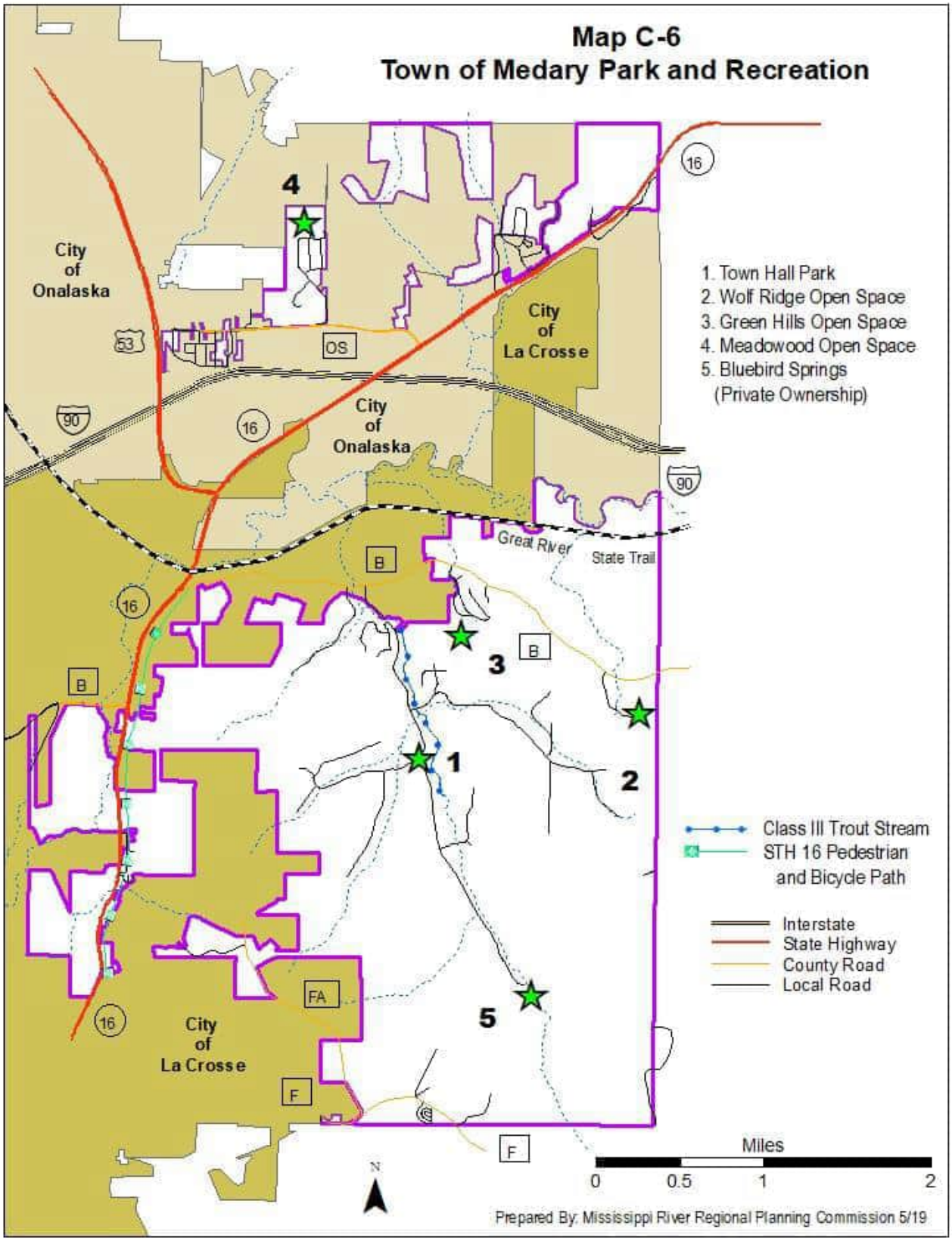

Map C-2
Town of Campbell
Park and Recreation
1. Lieder Park
2. Breezy Point
3. Plainview Park
4. Dauphin
5. Baumgartner Park
6. Wester Ave. Park
7. Callaway Ball Field
8. 2nd Ave East
9. Sky Harbor
10. Church Drive
11. Copus Crt. Park
12. Eagles Nest Park
13. Frog Pond
14. Norm Wardwell Memorial Park
15. Richmond Bay Landing
16. Richmond Park
17. Upper & Lower Dike Access
18. Nelson Park
19. 1400 Nakomis
Lake Onalaska
BW
B
90
53
35
City of La Crosse
US/State Highway
County Road
Local Road
Upper Mississippi River Wildlife and Fish Refuge
Miles
0 0.175 0.35 0.7
N
Prepared By: Mississippi River Regional Planning Commission 5/19


Map C-3
Town of Farmington Park and Recreation
Mindoro
Creamery
Burr Oak
Davis
108
1
2
Miles
0
0.75
1.5
3
N
1. Old Brown Valley School
2. Ball Fields
State Highway
County Road
Local Road
Class II Trout Stream
Class III Trout Stream
Prepared By: Mississippi River Regional Planning Commission 5/19

Map C-4
Town of Greenfield Park and Recreation

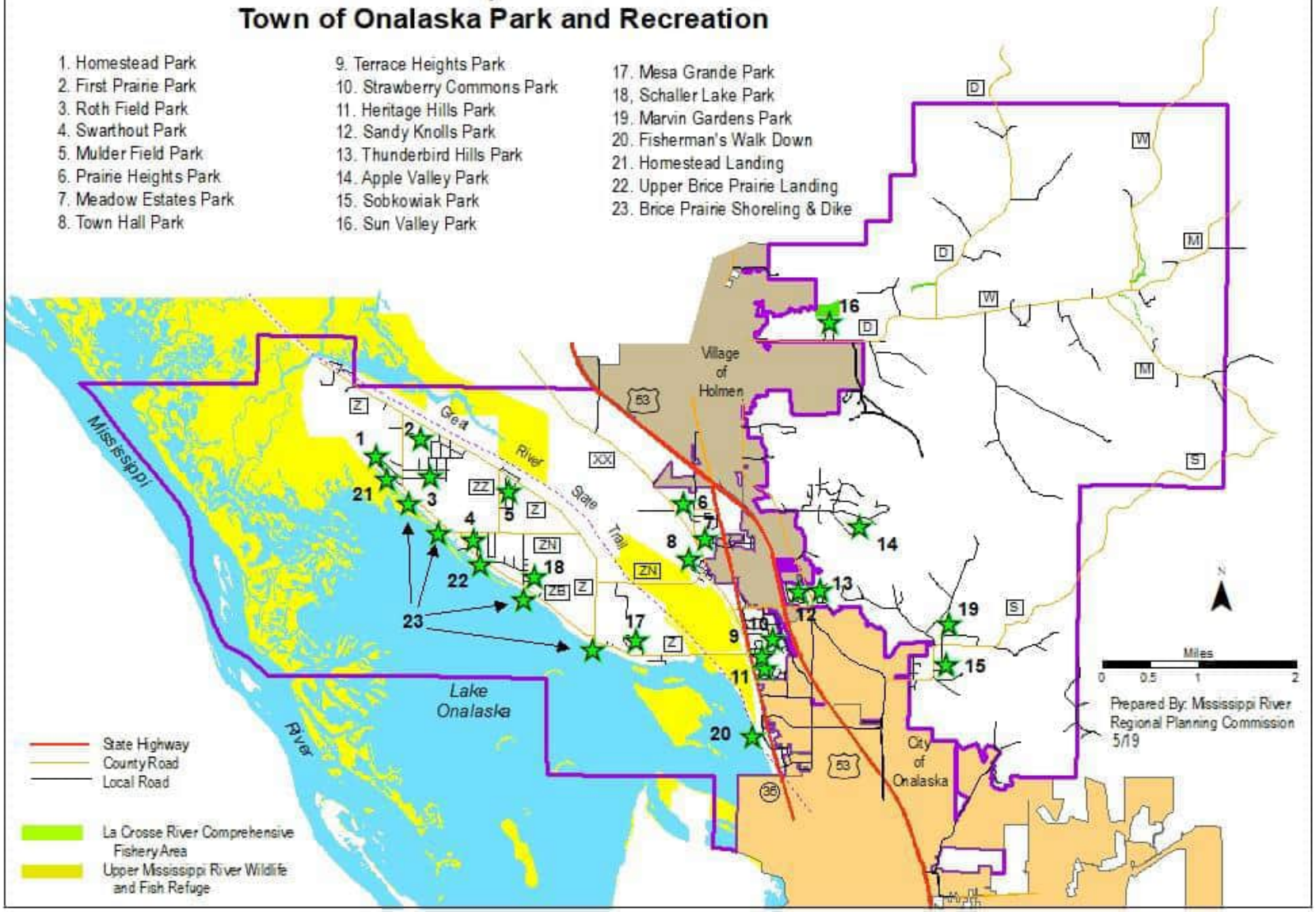


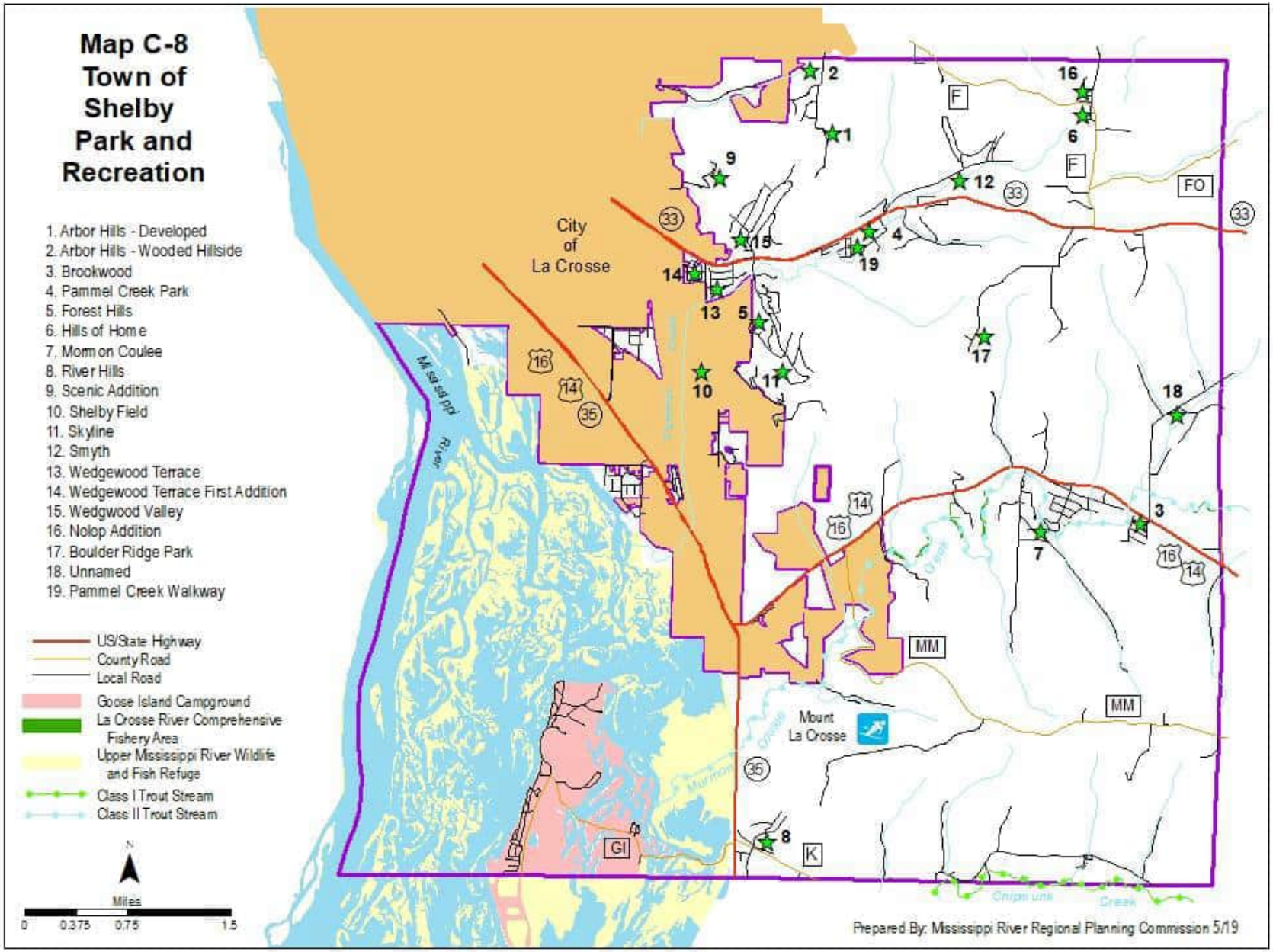

Map C-5
Town of Holland Park and Recreation
1. Country Estates Park
2. Gaynor's Rolling Hills Addition Park
3. Holland Town Park
4. Holland Estates Park
5. August Prairie Park
6. George Hammes Memorial Park
7. Wildflower Park
Van Loon Wildlife Area
Upper Mississippi River Wildlife and Fish Refuge
State Highway
County Road
Local Road
Miles
0 0.5 1 2
N
Black River
Mississippi River
Great River State Trail
Village of Holmen
Village of Holmen
53
35
T
TT
V
HD
XX
Prepared By:
Mississippi River
Regional Planning
Commission 5/19


Map C-6
Town of Medary Park and Recreation
1. Town Hall Park
2. Wolf Ridge Open Space
3. Green Hills Open Space
4. Meadowood Open Space
5. Bluebird Springs
(Private Ownership)
City of Onalaska
City of La Crosse
City of Onalaska
City of La Crosse
Great River State Trail
Class III Trout Stream
STH 16 Pedestrian and Bicycle Path
Interstate
State Highway
County Road
Local Road
Miles
0
0.5
1
2
N
Prepared By: Mississippi River Regional Planning Commission 5/19

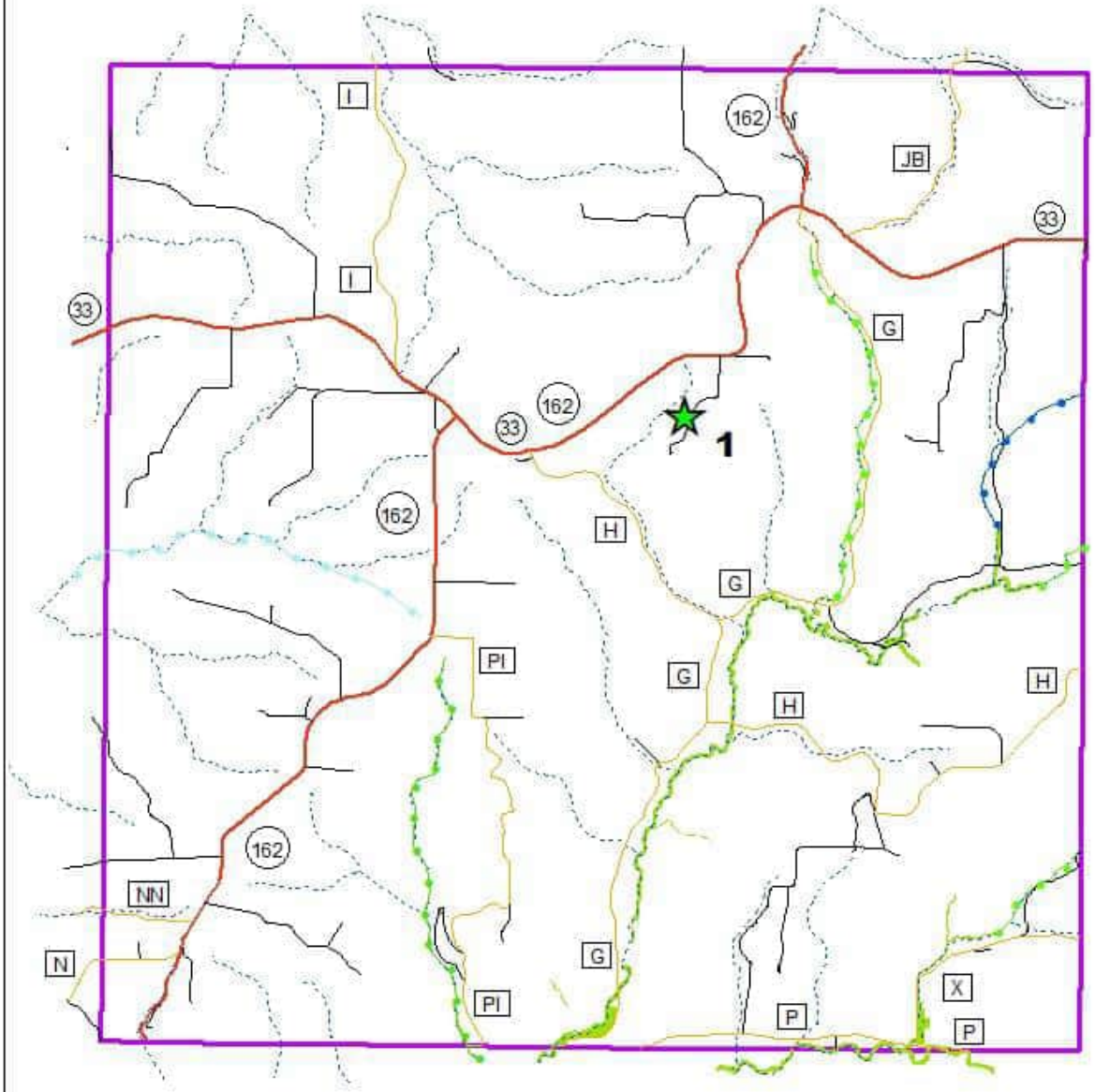
Map C-7
Town of Onalaska Park and Recreation

1. Homestead Park
2. First Prairie Park
3. Roth Field Park
4. Swarthout Park
5. Mulder Field Park
6. Prairie Heights Park
7. Meadow Estates Park
8. Town Hall Park
9. Terrace Heights Park
10. Strawberry Commons Park
11. Heritage Hills Park
12. Sandy Knolls Park
13. Thunderbird Hills Park
14. Apple Valley Park
15. Sobkowiak Park
16. Sun Valley Park
17. Mesa Grande Park
18. Schaller Lake Park
19. Marvin Gardens Park
20. Fisherman's Walk Down
21. Homestead Landing
22. Upper Brice Prairie Landing
23. Brice Prairie Shoreling & Dike




Map C-8
Town of
Shelby
Park and
Recreation
1. Arbor Hills - Developed
2. Arbor Hills - Wooded Hillside
3. Brookwood
4. Pammel Creek Park
5. Forest Hills
6. Hills of Home
7. Mormon Coulee
8. River Hills
9. Scenic Addition
10. Shelby Field
11. Skyline
12. Smyth
13. Wedgewood Terrace
14. Wedgewood Terrace First Addition
15. Wedgwood Valley
16. Nolop Addition
17. Boulder Ridge Park
18. Unnamed
19. Pammel Creek Walkway
US/State Highway
County Road
Local Road
Goose Island Campground
La Crosse River Comprehensive Fishery Area
Upper Mississippi River Wildlife and Fish Refuge
Class I Trout Stream
Class II Trout Stream
N
Miles
0 0.375 0.75 1.5
City of La Crosse
Mississippi River
Mount La Crosse
Prepared By: Mississippi River Regional Planning Commission 5/19

Map C-9
Town of Washington Park and Recreation



1. Ridge History Park

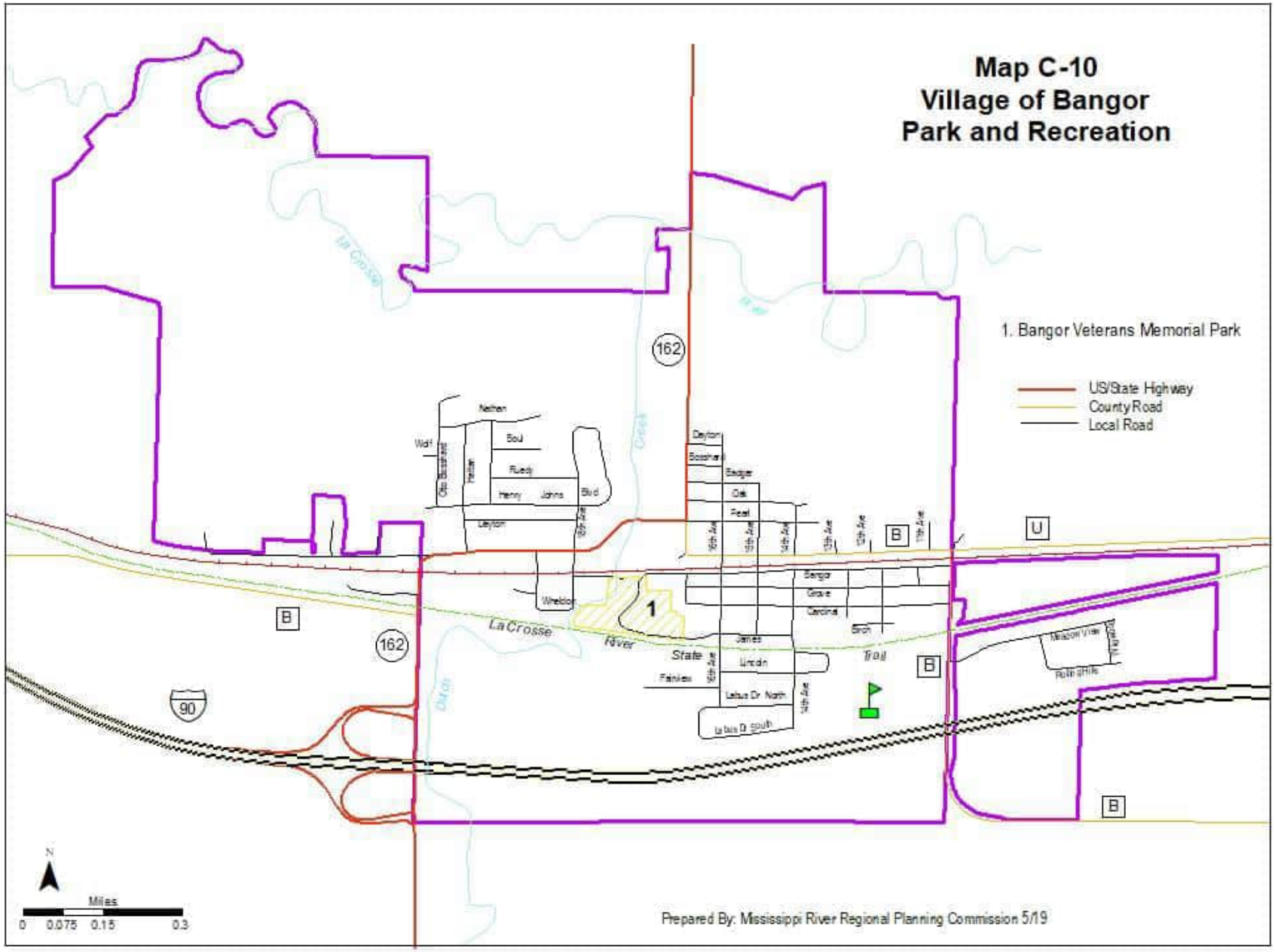
State Highway
County Road
Local Road

Coon Creek Fishery Area
Class I Trout Stream
Class II Trout Stream
Class III Trout Stream

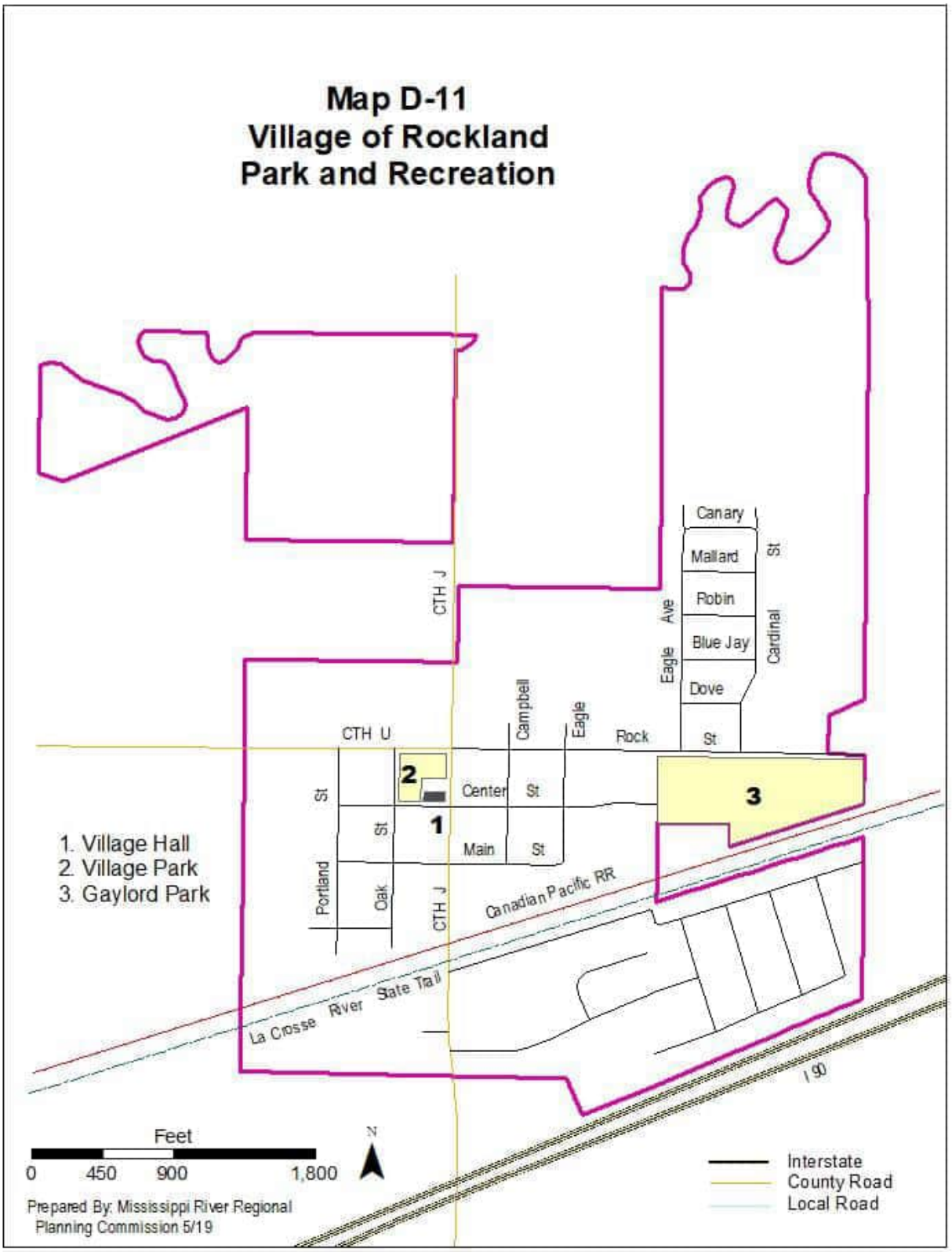
N

Miles
0 0.5 1 2

Prepared By: Mississippi River Regional Planning Commission 5/19


Map C-10
Village of Bangor
Park and Recreation
1. Bangor Veterans Memorial Park
US/State Highway
County Road
Local Road
162
B
U
90
1
La Crosse River Trail
Prepared By: Mississippi River Regional Planning Commission 5/19
N
Miles
0 0.075 0.15 0.3

Map D-11
Village of Rockland
Park and Recreation



Appendix D

-Map of the Bluffland Coalition Proposed Regional Bluffland Trail

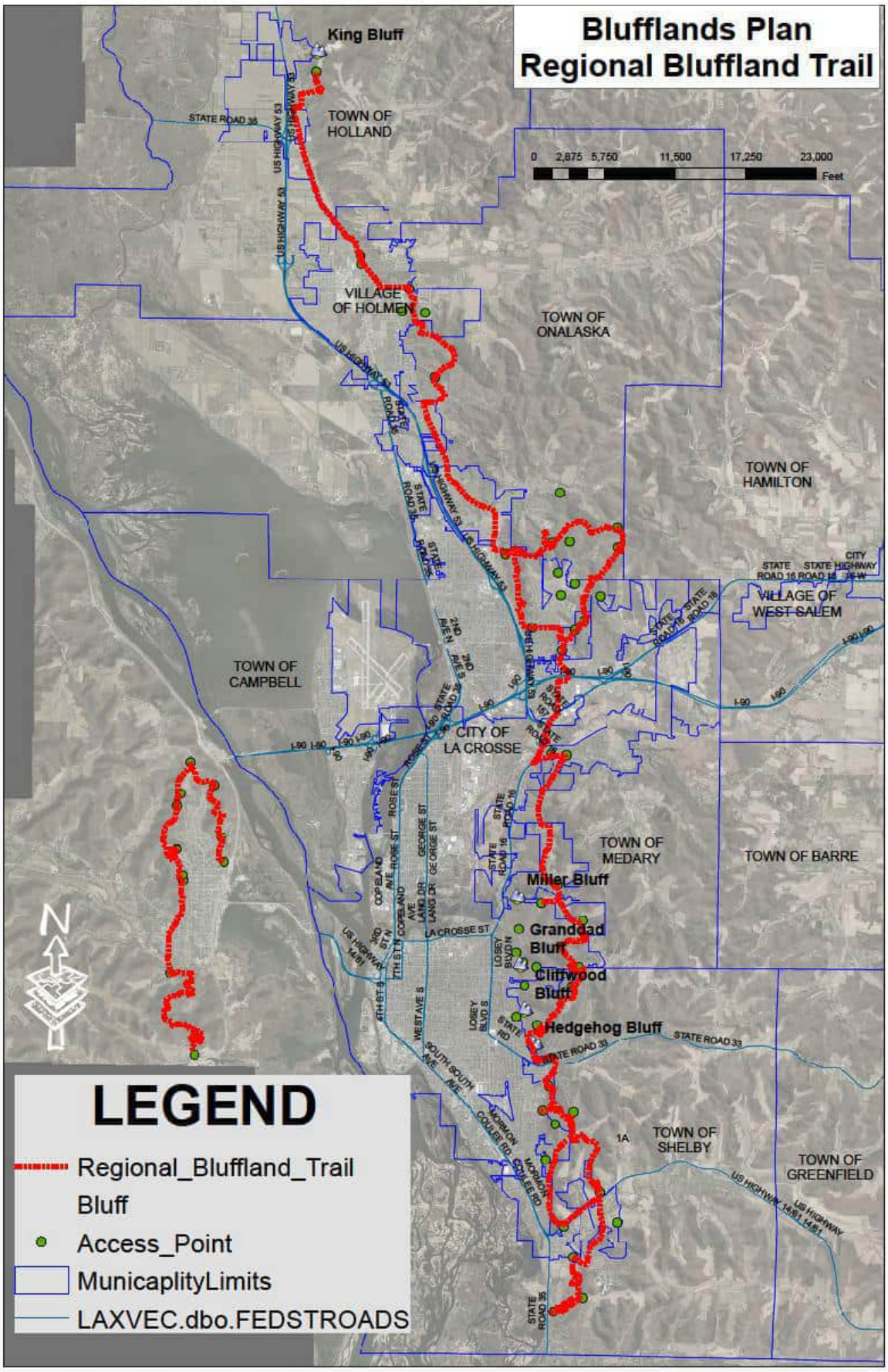

Blufflands Plan
Regional Bluffland Trail
King Bluff
TOWN OF HOLLAND
VILLAGE OF HOLMEN
TOWN OF ONALASKA
TOWN OF HAMILTON
VILLAGE OF WEST SALEM
TOWN OF CAMPBELL
CITY OF LA CROSSE
TOWN OF MEDARY
TOWN OF BARRE
Miller Bluff
Granddad Bluff
Cliffwood Bluff
Hedgehog Bluff
TOWN OF SHELBY
TOWN OF GREENFIELD
0 2,875 5,750 11,500 17,250 23,000
Feet
N
LEGEND
Regional_Bluffland_Trail
Bluff
Access_Point
MunicaplityLimits
LAXVEC.dbo.FEDSTROADS

Exhibit 14

Mississippi River Regional Planning Commission Coverage Map

OUR COUNTIES

Mississippi River Region

The Region covers more than 6,000 square miles and in 2020 had a population of over 328,000. Manufacturing, agriculture, health care, and retail trade are the leading employment sectors.

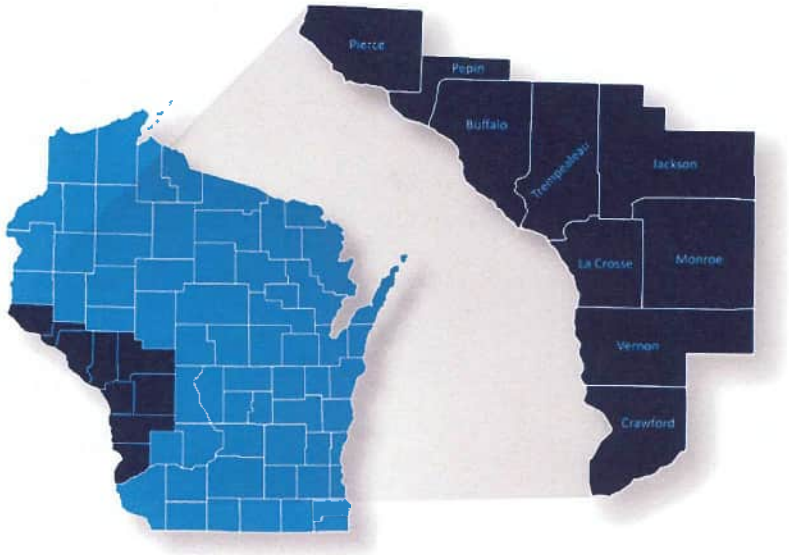


Exhibit 15

La Crosse Area Planning Committee
Beyond Coulee Vision 2040



Beyond Coulee Vision 2040

A performance-based approach to moving people and goods

La Crosse Area Planning Committee

Approved on
September 16, 2020

2020 Metropolitan Transportation Plan

Beyond Coulee Vision 2040

Approved on September 16, 2020



La Crosse Area Planning Committee

Metropolitan Planning Organization for the La Crosse, WI-La Crescent, MN Urbanized Area

Peter Fletcher, Director
Jackie Eastwood, Transportation Planner

www.lapc.org

This document was prepared to meet the requirements of the Moving Ahead for Progress in the 21st Century (MAP-21) Act and the Fixing America's Surface Transportation (FAST) Act, and is consistent with U.S. Department of Transportation, Federal Highway Administration, and Federal Transit Administration Code of Federal Regulations, 23 CFR 450.

Acknowledgements

MPO staff would like to thank and recognize our Policy Board, committee members, and Federal and State partners for their assistance in updating this transportation plan.

Policy Board

Mike Poellinger, Chair
Mayor, City of La Crescent

Patrick Barlow
President, Village of Holmen

Timothy Candahl
Chair, Town of Shelby

Monica Kruse
Chair, La Crosse County

Dennis Manthei
President, Village of West Salem

Linda Seidel, Vice-Chair
Chair, Town of Medary

Roland Bogert
Chair, Town of Onalaska

Kim Smith
Mayor, City of Onalaska

Tim Kabat
Mayor, City of La Crosse

Terry Schaller
Chair, Town of Campbell

Advisory Committees

Technical Advisory Committee (TAC)
Committee on Transit and Active Transportation (CTAT)

Federal and State Agency Representatives

Jim Kuehn
WisDOT, Madison, WI

Francis Schelfhout
WisDOT, La Crosse, WI

Mary Forlenza
FHWA, Madison, WI

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FTA, Region 5, Chicago, IL

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MnDOT District 6, Rochester, MN

Laurie Nagle
MnDOT District 6, Rochester, MN

Anna Pierce
MnDOT, St. Paul, MN

Letter from LAPC Staff

As we have been completing this transportation plan update these last several months, we have been and continue to be impacted by the COVID-19 global pandemic. It has impacted every aspect of personal and professional activities.

The immediate impact was a significant reduction in motorized traffic as Stay-at-Home orders were issued, telecommuting replaced going to the office, restaurants closed to sit-down dining, and "non-essential" businesses temporarily closed their doors. Public transportation remained operational for essential workers, but fear of contracting COVID-19 and social distancing requirements resulted in severe drops in ridership. Federal assistance is replacing losses in local revenue to keep transit systems operational, but how long that will or can go on is unknown. One concern is if transit systems will recover ridership after the pandemic is over.

As people sheltered at home, traditional shopping shifted to the internet, resulting in increased demand for freight delivery services. Traditional dine-out shifted to carry-out and delivery from establishments that already provided those services and curbside pick-up from many dine-in restaurants.

Out of this challenging time a few positive impacts have occurred. Walking and biking replaced going to the health club (good for the environment, not so good for the health clubs). Air quality improved as driving was significantly curtailed. Many businesses are realizing they can operate effectively and efficiently through telecommuting.

The few positive impacts, however, cannot overcome the devastating effects this pandemic has had on jobs, livelihoods, and lives. Businesses have closed permanently; former employees are unemployed and without an income; renters are on the edge of eviction; over 153,000 American (667,000 worldwide) lives lost.

Historically, pandemics affecting the United States have been flu pandemics—the most recent being the 2009 H1N1 global flu pandemic. The first cases were detected in April 2009 and the pandemic declared over by the World Health Organization in August 2010. If history tells us anything, the COVID-19 pandemic is likely to be with us into 2021.

Although we are still in the throes of the pandemic, we see businesses opening their doors again, restaurants providing sit-down and outdoor dining, and employees going back to work as policies for social distancing and the wearing of face masks serve to help protect workers and customers alike. Traffic is increasing, which, in this case, is a good sign that we are working our way back to normalcy. But we still need to follow the recommendations of our healthcare professionals to put an end to this pandemic.

We are resilient and adaptive. We will recover.

La Crosse Area Planning Committee

RESOLUTION 10 - 2020

APPROVING THE
La Crosse Area Planning Committee Metropolitan Area Transportation Plan,
"Beyond Coulee Vision 2040"

WHEREAS, the U. S. Department of Transportation regulations require the development and approval of a long-range transportation plan by the La Crosse Area Planning Committee (LAPC), acting as the Metropolitan Planning Organization (MPO); and

WHEREAS, the LAPC Metropolitan Area Transportation Plan, *Beyond Coulee Vision 2040,* supports the development of an integrated intermodal transportation system that facilitates the efficient movement of people and goods; and

WHEREAS, *Beyond Coulee Vision 2040* meets the requirements of 23 CFR 450.324 for the development and content of the metropolitan transportation plan, which includes a system performance report evaluating the condition and performance of the transportation system and describing how LAPC projects support Wisconsin and Minnesota performance targets; and

WHEREAS, *Beyond Coulee Vision 2040,* provides a framework for the development of short and long-term coordinated transportation projects;

NOW, THEREFORE, BE IT RESOLVED: that the LAPC approves *Beyond Coulee Vision 2040* as being consistent with metropolitan planning policies.

LA CROSSE AREA PLANNING COMMITTEE

Mike Poellinger, Chair

Peter Fletcher, Executive Director

Dated: September 16, 2020

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Chapter 1: Metropolitan Transportation Plan Update

Metropolitan Transportation Planning Process

As required by the Fixing America's Surface Transportation (FAST) Act and its predecessors, the La Crosse Area Planning Committee (LAPC) as the Metropolitan Planning Organization (MPO) for the La Crosse, WI – La Crescent, MN urbanized area must review and update a long-range, metropolitan transportation plan (MTP) every five years. This ensures that the plan is valid and consistent with current and forecasted transportation and land use conditions and trends and that the forecast period extends to at least a 20-year planning horizon.

The scope of the metropolitan transportation planning process as codified in 23 Code of Federal Regulations (CFR) § 450.306 includes considering 10 planning factors, utilizing a performance-based approach, coordinating with the statewide transportation planning process, consistency with the development of applicable regional intelligent transportation systems architectures, and ensuring the coordinated public transit-human services transportation plan is coordinated and consistent with the MPO planning process.

Scope

Planning Area

The geographic scope for metropolitan transportation planning at the LAPC includes all the Census-designated urbanized area and additional area anticipated to urbanize over a 20-year planning horizon. Figure 1 illustrates the LAPC planning area, the Census-designated urbanized area, and the communities within the planning area boundary.

Transportation Planning Factors

The metropolitan transportation planning process is a continuous, cooperative, and comprehensive process that provides for the consideration and implementation of projects, strategies, and services that address the following 10 planning factors as applicable:

- Support the economic vitality of the metropolitan area, especially by enabling global competitiveness, productivity, and efficiency;
- Increase the safety of the transportation system for motorized and non-motorized users;
- Increase the security of the transportation system for motorized and non-motorized users;
- Increase accessibility and mobility of people and freight;

- Protect and enhance the environment, promote energy conservation, improve the quality of life, and promote consistency between transportation improvements and State and local planned growth and economic development patterns;
- Enhance the integration and connectivity of the transportation system, across and between modes, for people and freight;
- Promote efficient system management and operation;
- Emphasize the preservation of the existing transportation system;
- Improve the resiliency and reliability of the transportation system and reduce or mitigate stormwater impacts of surface transportation; and,
- Enhance travel and tourism.

The planning factors are addressed during the planning process through the short- and long-range planning activities scheduled in the Planning Work Program (PWP), tracking and target-setting of performance measures, prioritization of transportation projects, development of the Transportation Improvement Program (TIP) and TIP project list, participation in State and local agency planning activities, and development of the MTP.

Performance-based Approach

The metropolitan transportation planning process must provide for the establishment and use of a performance-based approach to transportation decision-making to support the national goals described in the FAST Act. MPOs may develop their own targets for the federal measures or they may elect to support targets that are developed by their state agencies.

The LAPC Policy Board decided at its May 2017 meeting that the LAPC would support the performance measure targets developed by our Wisconsin and Minnesota Departments of Transportation (DOTs). Targets for 24 measures addressing safety (5 highway, 7 transit), pavement and bridge condition (6), travel time reliability (3), and transit asset management (3) as applicable to our area as an attainment area and small MPO are developed in coordination with our DOTs and transit operators. A detailed discussion of these measures and their targets can be found in the LAPC's annual transportation improvement program (TIP) and in the System Performance Report in chapter 5. The State goals, objectives, performance measures, and targets described in State plans for asset and access management, highway safety, transit safety and asset management, and freight are integrated where appropriate.

Coordination with the Statewide Transportation Planning Process

Coordination with the statewide transportation planning process occurs throughout the metropolitan transportation planning process as DOT staff and LAPC staff provide information, data, planning, and project support to each other as needed. LAPC staff review State plans, serve on State planning committees, incorporate State transportation projects into the metropolitan TIP, and coordinate with State development of system performance measures.

Development of Intelligent Transportation Systems (ITS) Architectures

The U.S. Department of Transportation (USDOT) defines Intelligent Transportation Systems (ITS) as "the application of advanced information and communications technology to surface transportation in order to achieve enhanced safety and mobility while reducing the environmental impact of transportation." Because ITS technology is rapidly evolving, the LAPC must maintain coordination with its federal and state agency partners. This coordination ensures that the metropolitan transportation planning process is consistent with the development of applicable regional ITS architectures. In March 2019, the LAPC approved Resolution 02-2019 recognizing the Minnesota Department of Transportation Statewide Regional ITS Architecture as the regional ITS architecture that governs all ITS improvements within the LAPC metropolitan transportation planning area.

Coordinated Public Transit-Human Services Transportation Plan

The FAST Act requires that grantees under several federal transportation programs including the 5310 Enhanced Mobility of Seniors and Individuals with Disabilities Program are required to meet certain planning requirements in order to receive funding. The act requires that projects selected for funding under the various programs be "derived from a locally developed, coordinated public transit-human services transportation plan" and that the plan be developed through a process that includes representatives of public, private, and non-profit transportation and human services providers and participation by members of the public.

In Wisconsin, the development of the Coordinated Public Transit-Human Services Transportation Plan is led by the regional planning commissions, not the MPOs. The *La Crosse County Coordinated Public Transit-Human Services Transportation Plan 2019-2023* was coordinated by the Mississippi River Regional Planning Commission during a one-day session in July 2018 that included participation by La Crosse County and LAPC staff.

Metropolitan Transportation Plan (MTP)

2015 Metropolitan Transportation Plan: *Coulee Vision 2040*

Coulee Vision 2040 (CV 2040) has been the MTP for the LAPC since its approval on September 16, 2015. Its vision, goals, and land use plan were generated out of an extensive public input process and access to then timely data (i.e. 2010 Decennial Census data; 2010-2040 population, household, and employment projections; 2010-2011 6-inch aerial photography). CV 2040 laid the groundwork for this update.

2020 Metropolitan Transportation Plan: *Beyond Coulee Vision 2040*

Beyond Coulee Vision 2040 (BCV 2040) is the 2020 MTP and update to CV 2040, the 2015 MTP. It moves *beyond* CV 2040 by introducing a systems performance report that evaluates the condition and performance of the transportation system with respect to adopted state targets and local tracking measures. This update is considered an *interim* update mainly because the groundwork was laid during the CV 2040 public process when:

1. The land use and transportation goals and guiding principles were developed and
2. The LAPC regional travel model was updated to inform the *Coulee Region Transportation Study*.

The 2020 MTP is also more than an interim update in that it incorporates more recent estimate data from the American Community Survey to describe regional demographic and economic trends, a systems performance report, and the results from studies of infrastructure vulnerability, bicycle and pedestrian safety, and impacts of projects on the environment and vulnerable populations.

The content of the 2020 MTP includes the:

- ⇨ Background, scope, and purpose for the plan update (chapter 1);
- ⇨ Public process to include activities that have taken place since the approval of *Coulee Vision 2040* as well as the vision and goals carried forward (chapter 2);
- ⇨ Status of local comprehensive plans and how their land use and transportation goals and objectives align with those of the metropolitan transportation plan (chapter 2);
- ⇨ Population and economic trends in the planning area (chapter 3);
- ⇨ Existing transport systems and services available to move people and freight (chapter 4);
- ⇨ Performance of the transport systems as related to 24 federal performance measures and additional local tracking measures (chapter 5);

- Impact of the transportation improvement program and metropolitan transportation plan on meeting adopted state targets (chapter 5);
- Action strategies for and implementation challenges of project, planning, and policy recommendations (chapter 6);
- Potential impacts of our transportation improvement program and metropolitan transportation plan on environmental resources and protected groups (chapter 7);
- Financial plan that reports the estimated funds anticipated to be available to support implementing the MTP (chapter 8); and,
- Next steps and future considerations for the 2025 metropolitan transportation plan (chapter 9).

The appendices provide supplemental information and additional documentation supporting the metropolitan transportation planning process and approval of the MTP.

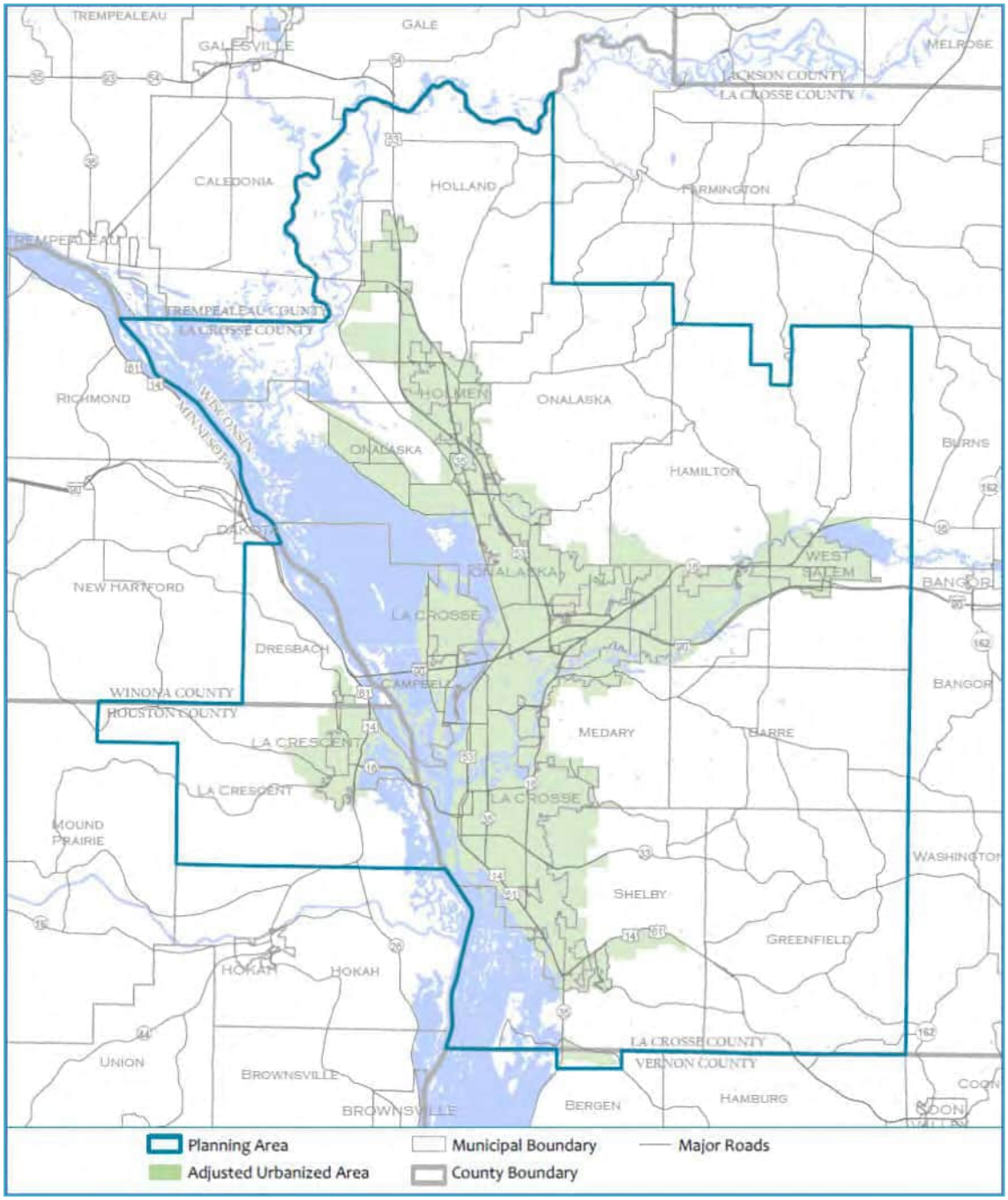


Figure 1: LAPC planning area and Census-designated urbanized area.

Chapter 2: Plan Process & Development

Coulee Vision 2040

Coulee Vision 2040 was the culmination of two planning efforts that began in 2012: 1) *Coulee Vision 2050*, whose purpose was to create a long-range vision for transportation and land use in the region; and 2) *Coulee Vision 2050 Implementation Plan*, whose process focused on four main implementation tasks, not the least of which was facilitating intermunicipal boundary agreements between our member communities.

Because CV 2040 was generated from an intensive public input process that included a broad range of public outreach to the general public, modal interests, local communities, and the LAPC, the vision and the goals and guiding principles are adopted into *Beyond Coulee Vision 2040*, the 2020 MTP update to CV 2040. The vision and the goals and guiding principles are copied below.

Coulee Vision 2050 Vision, Goals, and Guiding Principles

Vision Statement

As reported in *Coulee Vision 2050*—the long-range vision for the improvement of transportation systems in the La Crosse-La Crescent region—the intention of the vision is to help inform future planning efforts by the LAPC and individual communities within the region. It attempts to anticipate the needs and wants of area residents in the future so that local communities can align long-term land use and transportation decisions with those interests.

The vision statement summarizes the overall *Coulee Vision 2050* process and establishes the foundation for how the region will grow over the next 40 years:

> "Coulee Vision 2050 *is a long-range vision for the improvement of transportation systems in the La Crosse-La Crescent region. The region's towns, villages, and cities each recognize the vital link between land use decisions and transportation outcomes and will collaborate with each other over the coming decades to encourage infill development, limit urban sprawl, and increase mobility options for all users across the region. By incorporating the guiding principles of* Coulee Vision 2050 *into local plans and policies, and through sustained, proactive local leadership, our communities will improve quality of life for all residents, strengthen the region's economic competitiveness, and preserve the unique coulee landscape."*

Goals and Guiding Principles

The purpose of the guiding principles is to lay the foundation for encouraging development in an efficient manner. They are intended to be used by local, county, and state agencies to shape future policy, land use, infrastructure and transportation decisions throughout the region.

Land Use

- Housing and neighborhoods in the City of La Crosse will attract new investment and more residents, especially through renovation and enhancement of existing housing stock.
- Senior housing options will continue to expand, and new housing intended for residents who remain mobile and active should be located within a 10-minute walk of retail and services.
- New housing will continue to include a range of housing types and lot sizes, including a priority on single family lots smaller than 1/2-acre.
- The region places a high priority on infill development to enhance the utilization of existing urban infrastructure and enhance the concentration of uses so that more residents are within a 10-minute walk of their daily retail needs.
- New buildings and development areas will often include a mix of uses.
- Towns, villages and cities will pursue and approve boundary agreements that allow some growth in unincorporated areas.

Transportation

- New roads for the primary purpose of facilitating regional commuter traffic will generally be avoided – community preference is for expansion of existing roads and transit enhancements instead.
- Road projects will be designed to improve the safety and mobility of all users, with emphasis placed on maintaining neighborhood connections and cohesiveness.
- The region will have a flexible and fully interconnected grid of streets and highways.
- A Regional Transportation Authority (RTA) will be created to fund and maintain transportation systems.
- Transit use will increase among all age groups.
- Fixed-route regional transit, such as Bus Rapid Transit, should be actively studied and pursued. Routes should be identified and necessary right-of-way protected (or gradually acquired) until implementation becomes feasible.

- Intelligent transportation systems and mass data gathering technologies will be utilized to the extent practicable to improve the safety and mobility of our transportation networks.
- Growth will be accommodated without a significant increase in congestion through the use of many strategies, including road and highway improvements, traffic signal timing improvements, new/enhanced transit services, enhanced and expanded bike and pedestrian facilities, scheduling adjustments by major employers, and other approaches.
- Truck routes in the region will be efficient and clearly identified, especially including those through the City of La Crosse.
- Mississippi River locks and dams will be upgraded to accommodate modern shipping requirements.
- Interstate passenger rail service to Minneapolis and Milwaukee/Chicago will increase in frequency and reliability.
- Public and private landowners will reduce their subsidy of automobile use through a mix of strategies.
- Bike and pedestrian facilities will be present everywhere.

Coulee Region Transportation Study

One of the requirements for the development and content of the metropolitan transportation plan is to identify "operational and management strategies to improve the performance of the existing transportation facilities to relieve vehicular congestion and maximize the safety and mobility of people and goods."

In 2014, the *Coulee Region Transportation Study* (CRTS)—a Planning and Environment Linkages (PEL) study—was initiated by the Wisconsin Department of Transportation (WisDOT) to re-study and streamline previous attempts to address mobility issues in the La Crosse area. Its purpose was to identify strategies that addressed safety, infrastructure deterioration, congestion, multimodal deficiencies, and the environment, and to support economic development and livability in the Coulee Region. The CRTS was to be the informative phase of the larger transportation improvement program projects 243-06-012 and 243-06-013.

The PEL public process began in January 2015 with an overview of the process presented to the LAPC Technical Advisory Committee (TAC) and Policy Board and continued with technical advisory group meetings and public involvement meetings over the course of the year. The timeline for the study involved data collection, analysis of existing and future conditions, development of broad strategies, and public information meetings in the spring

of 2015; evaluation of strategies during the summer and a public information meeting in September (CV 2040 was approved on September 15); refinement of strategies and a public information meeting by November; and a final report to be completed that winter. The goal was to have the results of the CRTS inform the update of the MTP, but the study had only just gotten underway and was not able to inform the 2015 MTP before its approval.

Although a final report has yet to be made available, additional study reports, summaries of and comments from the public outreach activities, and descriptions of the strategies and strategy packages have since been made available and can be found on the Coulee Region Transportation Study website.

Beyond Coulee Vision 2040

Beyond Coulee Vision 2040 (BCV 2040) continues where CV 2040 left off by incorporating the results of the activities that began during the CV 2040 process and are active yet today. The two main activities that impacted both CV 2040 and BCV 2040 are the intermunicipal boundary agreements and the CRTS. Other state and local plans and efforts have informed the BCV 2040 process also and are referenced where appropriate.

Intermunicipal Boundary Agreements

One of the action steps in CV 2040 is to "facilitate/support adoption of boundary agreements among member jurisdictions." Immediately after approval of CV 2040 in the fall of 2015, LAPC staff initiated a project to develop agreements between some of the incorporated municipalities and their neighboring towns. The overarching goal for developing the agreements was to define where annexations and their associated development activities would occur. This would not only help communities plan for municipal services but would also help support other planning efforts like identifying the appropriate transportation demand management (TDM) strategies to employ locally.

The project involved facilitating boundary discussions for La Crescent (city)/La Crescent (township), La Crosse (city)/Shelby (town), and Onalaska (city)/Medary (town). The facilitation of discussions between Onalaska and Medary was eventually led by Onalaska.

Agreements for Holmen (village)/Holland (town), Holmen/Onalaska (city), and Holmen/Onalaska (city)/Onalaska (town) occurred independently. Several meetings were held between the city and township of La Crescent but they were unable to reach an agreement that was satisfactory to both. To date the only agreements that have been finalized are for Holmen/Onalaska (city) (2015), Holmen/Onalaska (city)/Onalaska (town) (2016), and Holmen/Holland (2017). Discussions between La Crosse and Shelby began in 2016 and are still ongoing.

The town of Campbell and the city of La Crosse entered into a boundary agreement in 2004 after Campbell tried to incorporate. This agreement will terminate on January 1, 2025.

Coulee Region Transportation Study Continues

As the CRTS continued, 18 strategy packages were developed and then whittled down to 8 and then 6. The final six strategy packages combined expansion strategies with policy-based strategy "H,"[1] which was one of the eight standalone strategies before further refinement reduced the strategies to six. (Appendix A describes the refined strategies and the strategy packages determined to move forward in the Study.)

On March 16, 2016, a resolution supporting advancing the six strategies of the CRTS for further study was presented to and rejected by the LAPC Policy Board. The resolution was amended and subsequently approved by the Policy Board to include strategy "H" as a standalone strategy in the list of strategy packages to go forward for further study. WisDOT's response to the resolution was that strategy "H" did not satisfy the goals of the CRTS and would not be going forward as a standalone strategy. WisDOT requested that the Policy Board meet to discuss transportation demand management (TDM), transportation system management and operations (TSMO), and other activities that would move "H" forward. (See *Regional Mobility Framework Workshop* below.) Meanwhile, WisDOT suspended its next steps in the Study process.

With four years having passed and no local support forthcoming, WisDOT is now planning to update the traffic data, safety analysis, highway capacity, and infrastructure condition from the Study process in fall/winter 2020-2021 to aid in its next steps. The impact of COVID-19 on traffic volumes, however, has challenged the ability to obtain representative data.

Transportation Demand Management Discussions

Regional Mobility Framework Workshops

Workshops to identify TDM strategies to move strategy "H" forward began with the TAC in October 2016 and ended with the Policy Board in November 2016. The Policy Board decided to pursue land use and policy, parking, and transit strategies for implementation in 2017.

Facilitated TDM Discussions

Facilitated discussions with the LAPC Policy Board occurred in February, March, and April of 2017. The goal was to identify actions that each community could commit to work on to

[1] This strategy looks at utilizing improved bike, pedestrian and transit facilities and implementing better Travel Demand Management (TDM), Transportation System Management & Operations (TSMO) and policy/legislation to avoid the expansion or creation of roadways.

achieve the goals of CV 2040 and to encourage growth patterns that support TDM. Policy Board members reported on land use and development, parking, and transit policies and actions they were currently engaged in and those they could engage in within the next two years. Information obtained during the facilitated sessions was summarized (Appendix B) and presented to the Policy Board at its May 2017 and July 2017 meetings.

Other Considerations in Plan Development

State and Transit Agency Plans

As required by 23 CFR 450.324, the metropolitan transportation plan (MTP) should integrate the priorities, goals, countermeasures, strategies, or projects for the planning area that are contained in the Highway Safety Improvement Program, including the Strategic Highway Safety Plan, and the Public Transportation Agency Safety Plan (PTASP).

The CFR requires public transit agencies to have their PTASPs approved by July 20, 2020; however, the impacts of the COVID19 pandemic on all aspects of doing business have resulted in the Federal Transit Administration delaying enforcement of the deadline to December 31, 2020.[2]

The La Crosse Municipal Transit Utility (MTU) participated in a workgroup organized by the WisDOT to develop a draft plan template that will be personalized by each agency to reflect their own goals and performance targets. Each agency will use the template to develop its own plan and submit it to WisDOT for certification.

The first opportunity to incorporate the PTASP will likely be during an amendment of the 2021-2024 Transportation Improvement Program (TIP) in the beginning of 2021.

The MTP may also incorporate or reference applicable emergency relief and disaster preparedness plans and strategies and policies that support homeland security, as appropriate.

The agency plans reviewed for the 2020 MTP include but are not limited to the:

- Draft *La Crosse Municipal Transit Utility Public Transportation Agency Safety Plan*, July 2020.
- *Draft Minnesota Strategic Highway Safety Plan 2020-2024*, February 2020
- *District 6 10-Year Capital Highway Investment Plan (2020-2029)*, November 2019
- *10-Year Capital Highway Investment Plan 2020-2029*, October 2019

[2] As posted on the Federal Transit Administration website: "In light of the extraordinary operational challenges presented by the COVID-19 public health emergency, FTA issued a Notice of Enforcement Discretion effectively extending the PTASP compliance deadline from July 20, 2020 to December 31, 2020."

- Wisconsin Department of Transportation *2020-2029 TAMP Transportation Asset Management Plan*, September 3, 2019
- MnDOT Transportation Asset Management Plan, September 2019
- Wisconsin Department of Transportation *Transit Asset Management Plan*, October 2018 (not published online)
- *Wisconsin State Freight Plan*, April 2018
- *Minnesota Statewide Freight System and Investment Plan*, January 2018
- *Wisconsin Strategic Highway Safety Plan 2017-2020*, November 2017
- *Greater Minnesota Transit Investment Plan*, March 2017
- *Minnesota Statewide Multimodal Transportation Plan*, January 2017
- *Minnesota State Highway Investment Plan: 2018-2037*, January 2017
- *Minnesota Statewide Bicycle System Plan*, August 2016
- *Minnesota State Rail Plan*, March 2015
- *Minnesota Statewide Ports & Waterways Plan*, September 2014
- *Minnesota State Aviation System Plan*, 2012

Survey of Local Comprehensive Plans

LAPC staff conducted an analysis of the transportation and land use goals identified in the local comprehensive plans of LAPC planning area communities and compared them to those adopted by the LAPC policy Board in its approval of *Coulee Vision 2040* (CV2040)—the metropolitan transportation plan (MTP) for the region.

Although the review identified many local transportation and land uses goals inconsistent with those approved in CV2040 (most of the comprehensive plans were approved prior to CV2040), several of the communities are planning updates, which will provide an opportunity for cooperative development of a framework for incorporating community goals into the MTP process.

The plan process for the 2025 MTP update will include a review and update of its goals and guiding principles to consider both the urbanized area and the less densely developed rural and lightly urbanizing (i.e. town centers) areas of the planning area.

A detailed summary of the analysis can be found in Appendix C.

Local Plans and Studies

Additional local plans and studies helped inform this MTP update, including several that were completed by LAPC staff:

- *Natural and Cultural Resource Inventory: A Supplement to Beyond Coulee Vision 2040*, May 2020.
- *Weathering Climate Change: A Vulnerability Assessment of Road, Bridge, and Rail Infrastructure*, December 2018.
- *South Ave Multimodal Assessment*, February 2018.
- *Bicycle and Pedestrian Safety Study*, May 2017.
- *Grand River Transit Service Enhancement & Policy Plan*, May 2015.
- *La Crosse Transportation Vision*, February 2015.

Consultation

In compliance with federal requirements, LAPC staff consulted with State and local agencies responsible for land use management, natural resources, environmental protection, conservation, and historic preservation. Staff compared the MTP with State conservation plans and maps and with the most recent inventories of natural, agricultural, cultural, recreational, and historic resources. The following resource and oversight agencies were contacted to review MTP projects mapped against the inventoried resources:

- U.S. Fish and Wildlife Service
- U.S. Army Corps of Engineers
- U.S. Department of Agriculture
- Minnesota State Historic Preservation Office
- Wisconsin State Historical Society
- Ho-Chunk Nation
- Minnesota and Wisconsin Departments of Natural Resources
- National Parks Service
- Wisconsin Department of Agriculture, Trade, and Consumer Protection
- U.S. Environmental Protection Agency
- Local historic preservation organizations

The consultation process and substantive comments received are documented in Appendix E.

Chapter 3: Population and Economic Trends

This chapter discusses population and economic trends in the planning area and how they may impact transportation now and in the future.

Population Trends

Total Population

A comparison of total population over time can help identify areas of growth that when considered alongside existing and planned infrastructure may need to be flagged for future improvements. The type of improvements decided upon will depend on the make-up of the population and the goals and objectives of the community.

Table 1 compares the total population count from the 2010 Decennial Census and the total population estimates from the 2013-2017 American Community Survey (ACS). Because the ACS data are estimates calculated from survey data, the data are described with margins of error (MOEs) to help establish validity in the estimate. The geographies whose percent change in population are statistically significant are identified by an asterisk.

Although smaller in total population, Minnesota continues its trend of growing at a greater percentage than Wisconsin. In contrast, population within the planning area counties favor the Wisconsin side, with La Crosse County growing more than Wisconsin (but less than Minnesota) and Houston and Winona Counties in Minnesota losing population. La Crosse County population is projected by the Wisconsin Department of Administration (DOA) to grow by 15% by 2040—slightly more than what is projected for Wisconsin (14.1%).[3]

For the planning area communities, all but Barre, Greenfield, Medary, and Dresbach experienced significant change in population. As was the case in CV 2040, the village of Holmen is again proving to be the growth community in the planning area, with a 7.64% +/- 0.3% change in population. The city of La Crescent experienced a significant percent increase (4.47% +/-0.52%), but more due to annexations from La Crescent township, which experienced a significant percent decrease (-22.82% +/-6.73%).

Despite a slowing of overall population growth in the planning area from 2010 to 2017 (2.36% +/-0.31%) compared to the growth experienced between 2000 and 2010 (7.5%), the significant localized growth in Holmen demands that planning for improved transportation options and services is necessary to maintain Holmen's access to jobs, retail, and recreation within the region.

[3] *Wisconsin's Future Population: Projections for the State, Its Counties and Municipalities, 2010-2040*; UW-Madison Applied Population Laboratory, December 2013.

Table 1: Comparison of 2010 Decennial Census Total Population and 2013-2017 American Community Survey Population Estimates

Geography	Population			% Change 2010 to 2013-2017	
	2010	2013-2017 Estimate	2013-2017 MOE[1]	Estimate	MOE
Wisconsin ^	5,686,986	5,763,217	***	1.34%	***
La Crosse County ^	114,638	117,582	***	2.57%	***
Barre (T)	1,234	1,288	172	4.38%	14.55%
Campbell (T) *	4,314	4,370	30	1.30%	0.70%
Greenfield (T)	2,060	2,087	178	1.31%	8.75%
Hamilton (T) *	2,436	2,510	44	3.04%	1.86%
Holland (T) *	3,701	3,804	21	2.78%	0.58%
Holmen (V) *	9,005	9,693	25	7.64%	0.3%
La Crosse (C) *	51,320	51,928	39	1.18%	0.08%
Medary (T)	1,461	1,589	142	8.76%	10.57%
Onalaska (C) *	17,736	18,452	30	4.04%	0.18%
Onalaska (T) *	5,623	5,690	34	1.19%	0.61%
Shelby (T) *	4,715	4,847	40	2.80%	0.87%
West Salem (V) *	4,799	5,006	23	4.31%	0.5%
Minnesota ^	5,303,925	5,490,726	***	3.52%	***
Winona County ^	51,461	50,992	***	-0.91%	***
Dresbach (T)	456	425	105	-6.80%	21.46%
Houston County ^	19,027	18,709	***	-1.67%	***
La Crescent (C) *	4,830	5,046	24	4.47%	0.52%
La Crescent (T) *	1,446	1,116	126	-22.82%	6.73%
Planning Area[2] *	115,136	117,851	344	2.36%	0.31%

[1]Margin of error.

[2]The planning area is comprised of the communities listed in the table. In 2013 the planning area expanded with the expansion of the urbanized area to include a small portion of the Town of Bergen in Vernon County that added an estimated 273 people to the population of the planning area. The Bergen population is not included in the values for the planning area reported above.

^Geographies whose estimates are controlled. Because a statistical test for sampling variability is not appropriate, a margin of error is not indicated for the percent change.

*Geographies experiencing a statistically significant difference between the two data sets.

Sources: U.S. Census Bureau, 2010 Decennial Census Summary File 1 Total Population and Table B01003 Total Population, 2013-2017 American Community Survey 5-Year Estimates.

Projections developed by the DOA show that the village of Holmen and the town of Holland will experience the greatest projected growth in population from 2010-2040. In 2009 Holmen created a tax incremental district (TID) encompassing 985 acres of developable land that included land annexed from Holland. In 2017, Holmen and Holland entered into a

boundary agreement that explicitly identifies areas of development and annexation within the two communities.

Growth in the city of La Crosse is projected to be low—only 1.0% from 2010-2040—with the largest growth spurt (2.4%) projected to be occurring now. La Crosse is projected to lose population between 2020 and 2040. The towns of Campbell and Shelby are also projected to lose population.

Table 2: 2010-2040 Population Projections for Communities Entirely[1] in the LAPC Planning Area

Planning Area Community	2010 Census	2020 Projection	2040 Projection	% Change 2010-2020	% Change 2010-2040	% Change 2020-2040
Barre (T)	1,234	1,340	1,535	8.6%	24.4%	14.6%
Campbell (T)	4,314	4,395	4,315	1.9%	0.0%	-1.8%
Dresbach (T), MN[2]	456	NA	NA	-------	-------	-------
Greenfield (T)	2,060	2,290	2,715	11.2%	31.8%	18.6%
Hamilton (T)	2,436	2,655	3,065	9.0%	25.8%	15.4%
Holland (T)	3,701	4,355	5,500	17.7%	48.6%	26.3%
Holmen (V)	9,005	10,560	13,400	17.3%	48.8%	26.9%
La Crescent (C), MN[2]	4,830	NA	NA	-------	-------	-------
La Crescent (T), MN[2]	1,446	NA	NA	-------	-------	-------
La Crosse (C)	51,320	52,550	51,850	2.4%	1.0%	-1.3%
Medary (T)	1,461	1,545	1,630	5.7%	11.6%	5.5%
Onalaska (C)	17,736	19,860	23,570	12.0%	32.9%	18.7%
Onalaska (T)	5,623	5,990	6,485	6.5%	15.3%	8.3%
Shelby (T)	4,715	4,770	4,665	1.2%	-1.1%	-2.2%
West Salem (V)	4,799	5,225	5,790	8.9%	20.7%	10.8%
Planning Area	115,136	115,535[3]	124,520[3]	6.6%[3]	14.9%[3]	7.8%[3]

[1]Because only the tiniest bit of the town of Bergen is in the planning area, it is intentionally omitted.
[2]The Minnesota State Demographic Center does not produce population or household projections for cities or townships. "NA" is "Not Available."
[3]Excludes the Minnesota communities in the planning area. The 2010 population total sans the Minnesota communities (108,404) is used to calculate the change from 2010 to 2020 and from 2010 to 2040.
Source for Wisconsin data: Demographic Services Center, Wisconsin Department of Administration; based on the geographic boundaries as of October 2013.

Figure 2 shows population growth from 2010-2040 for the municipalities in the planning area whose population has been projected. Because the portion of the town of Bergen that is in the planning area is so small compared to the whole of the town, it was intentionally excluded to avoid misrepresenting the amount of growth in the planning area portion of that community.

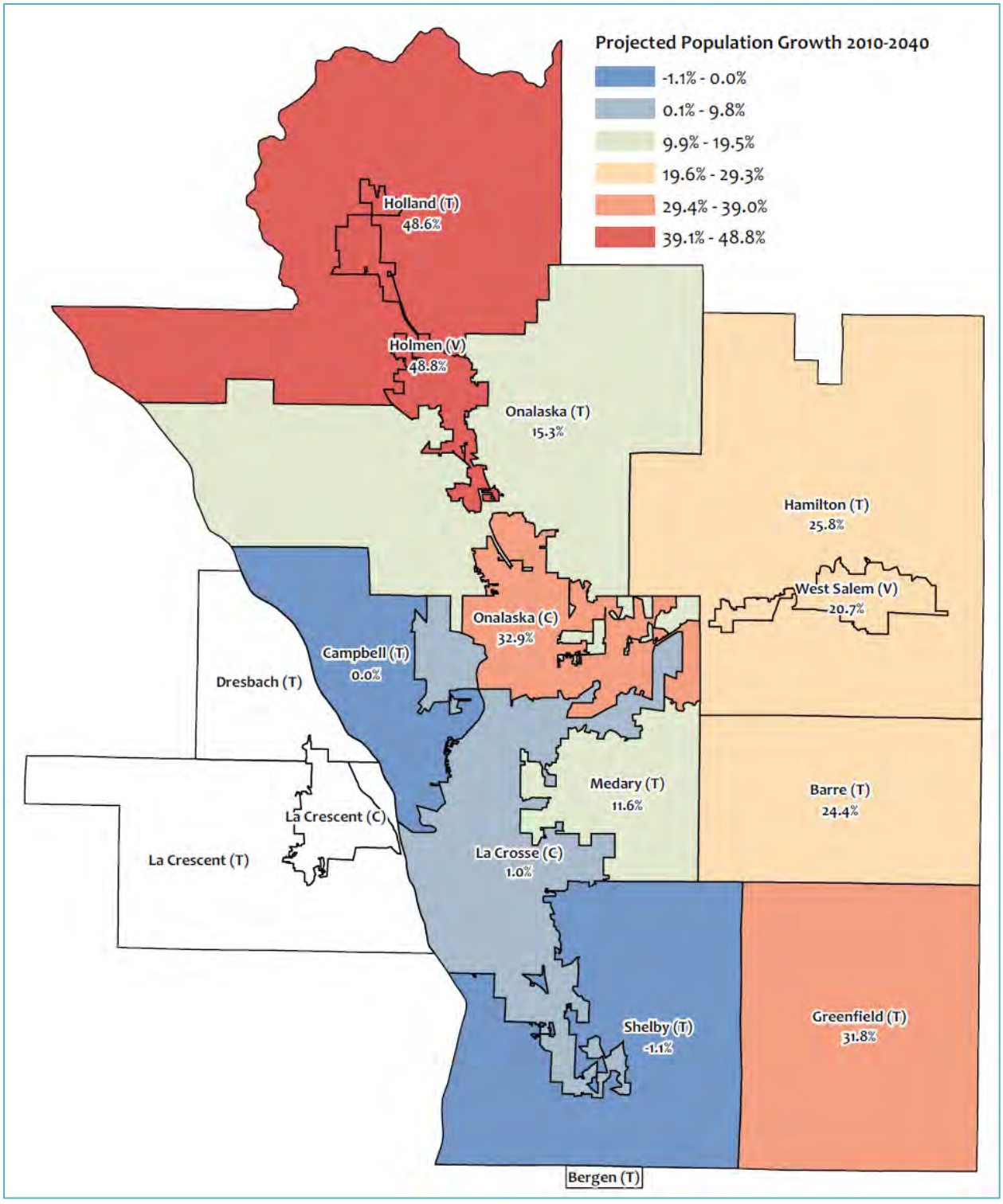


Figure 2: Projected population growth 2010-2040 in the LAPC planning area. *Data source:* Demographic Services Center, Wisconsin Department of Administration; projection data for Minnesota communities is not available; categorization of growth in Bergen is intentionally omitted.

Population by Age

Table 3 provides the 2010 population count, the 2040 population projection, and the percent change of population by age for La Crosse County[4] as aggregated by groups of interest from which we can make assumptions about travel habits and needs.[5]

Children under 15 are projected to increase by 18% by 2040, while high school and college-age persons are projected to increase by only a little over 3%. The significance in the increase in Elementary/Middle Schoolers lies with the prevalence of parents as revealed in local Safe Routes to School surveys driving their children to school even in walkable and bikeable neighborhoods. The need to improve the infrastructure for the safety of (real and perceived) non-motorized travelers cannot be overstated if we are to convince parents to let their children walk, bike, and take transit to school, thus alleviating the congestion and threats to safety around schools from children being dropped off.

Other significant changes include a drop of more than 12% as part of the Empty-Nester Workforce (age 45-64) enters the Retirees age group (age 65 and older) —a group that more than doubles by 2040.

According to the WISPIRG Foundation in its *Millennials*[6] *on the Move* report (February 2019), economic considerations (i.e. student loan debt, cost of owning and maintaining a vehicle), new technologies and services linked to smartphone apps, and the convenience of taking transit, walking, and biking make Millennials less car-focused than previous generations. The report asserts that young people want to live in communities with urban characteristics and amenities and that they "gravitate towards more walkable, bikeable, and transit-friendly places." The Millennials in 2040 will be part of the Family-focused Workforce (age 25-44), however, and may gravitate more toward larger homes on larger lots that are typically found in auto-oriented suburbs.

Baby Boomers[7] and older generations made up the Retirees age group in 2010. By 2040, the Retirees group will gain over 15,000 people—all Baby Boomers and Gen Xers[8] who spend the most time shopping online.[9] But, "Retirees" may be a bit of a misnomer for this group as

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[4] Because projections by age are not done at the county subdivision level, only La Crosse County is represented as it contains most of the planning area (12 of 15 communities).

[5] The names of the age groups are generalizations based on a population of interest that falls within the age range. The ranges presented are limited by the ranges provided by the Demographic Services Center, Wisconsin Department of Administration.

[6] Millennials are defined as being born during the years 1981-1996. They were aged 14-29 in 2010 and will be aged 44-59 in 2040.

[7] Baby boomers are defined as being born during the years 1946-1964. They were aged 46-64 in 2010 and will be aged 76-94 in 2040.

[8] Generation X or Gen Xers are defined as being born during the years 1965-1980. They were aged 30-45 in 2010 and will be aged 60-75 in 2040.

[9] *Generation X – not millennials – is changing the nature of work*, Stephanie Neal and Richard Wellins, www.cnbc.com.

trends are showing that with increased health and longevity, people of retirement age are continuing to work. According to an analysis by The Liscio Report of Labor Department data, Americans 55 and older made up about half of all employment gains in 2018.[10] If this trend continues, we are likely to have more seniors driving and/or needing alternative transportation to work.

Table 3: Actual and Projected Population by Age for La Crosse County

Age Group[1]	Population			Percent Change		
	2010 Count	2020 Projected	2040 Projected	2010-2020	2020-2040	2010-2040
Pre-schoolers (under 5)	6,748	7,110	7,940	5.4%	11.7%	17.7%
Elementary/middle-schoolers (5-14)	13,378	14,640	15,810	9.4%	8.0%	18.2%
High schoolers (15-19)	9,547	9,300	9,840	-2.6%	5.8%	3.1%
Collegians (20-24)	12,626	12,240	13,060	-3.1%	6.7%	3.4%
Family-focused Workforce (25-44)	27,813	28,090	28,170	1.0%	0.3%	1.3%
Empty-nester Workforce (45-64)	29,325	28,550	25,690	-2.6%	-10.0%	-12.4%
Retirees (65 and older)	15,201	22,170	30,990	45.8%	39.8%	103.9%

[1]The names of the age groups are generalizations based on a population of interest that falls within the age range. The ranges presented are limited by the ranges provided by the data source.
Source: Demographic Services Center, Wisconsin Department of Administration.

Adult Student Population

College and university students are a special population of interest in the La Crosse area because of three schools of higher education—all with substantial student populations that impact housing and transportation in the city of La Crosse.

Despite total enrollment dropping 7.0% from 2010 to 2017, much of the large-scale building construction in the city of La Crosse has involved construction of new residence halls, on-campus parking ramps, and apartment buildings for off-campus student housing. The housing, however, serves to fill an existing gap in student housing as well as providing an alternative to substandard rentals often marketed to students.

However, as our institutions move toward providing options for distance education, the demand for housing and parking should level off and even possibly decline. For example, in the fall of 2017, over 33% of graduate students at the University of Wisconsin-La Crosse were enrolled in only distance education and another 8% were enrolled in some distance education. But, until the range of degree programs offered online is expanded (UWL

[10] *Older workers are driving job growth as boomers remain in workforce longer*, Paul Davidson, USA Today, January 9, 2019.

currently has six), the projected increase in collegians (college-age cohort) from 2020-2040 will likely require additional housing, especially if new housing is "replacement" housing as discussed above. In addition, better alternative transportation connections between the neighborhoods and campuses as well as modifications to parking policies will be needed if parking demand is to be moderated.

Table 4: Total Enrollment for La Crosse Colleges and Universities

Institution	2010	2011	2012	2013	2014	2015	2016	2017	Change '10-'17
Viterbo University[1]	3,238	3,092	2,830	2,762	2,804	2,756	2,699	2,796	-13.65%
WTC[2]	5,392	5,122	4,798	4,572	4,130	4,044	4,272	4,108	-23.81%
UW-La Crosse[3]	10,135	10,284	10,385	10,520	10,669	10,490	10,637	10,548	4.07%
Total	18,765	18,498	18,013	17,854	17,603	17,290	17,608	17,452	-7.00%

[1]Viterbo University is a private institution that offers undergraduate and graduate degrees.
[2]Western Technical College is a public institution that offers associate degrees, technical diplomas, and certificates.
[3]The University of Wisconsin-La Crosse is a public institution that offers undergraduate and graduate degrees.
Source: Integrated Postsecondary Education Data System (IPEDS), National Center for Education Statistics, https://nces.ed.gov/ipeds/use-the-data.

Households

The U.S. Census defines a household as "all of the people who occupy a housing unit" regardless of the size or type of housing unit (i.e. house, apartment, single room). Households are categorized as family households (related occupants) and nonfamily households (unrelated occupants), which are likewise categorized by the gender of the householder and the number of persons (one or two-or-more) living in the household.

Nonfamily households of two-or-more persons is of interest because communities with schools of higher education like the city of La Crosse tend to have significantly higher proportions of this demographic than do other communities because students are rooming together in off-campus rental housing.[11]

Figure 3 illustrates the impact adult students have on household type in La Crosse. Over 38% of all households in La Crosse in 2010[12] were nonfamily households and 21.0% of the households were nonfamily households with two-or-more people. The next highest proportion of nonfamily households is in Campbell, where 20.6% of the households are nonfamily and only 8.0% are nonfamily with two-or-more persons.

[11] On-campus dormitories are considered group quarters by the U.S. Census and are not included in the household variables.
[12] The 2010 Decennial Census provides the most recent data available for Household Type for the Population in Households.

Household projections such as those illustrated in Table 5 are used as one of several transportation modeling inputs to estimate future travel demand; however, off-campus apartment complexes present special challenges to travel demand modeling. In practice, each occupied housing unit is counted as one household, but the reality is each housing unit can be made up of as many as five unrelated persons[13] each behaving quite independently.

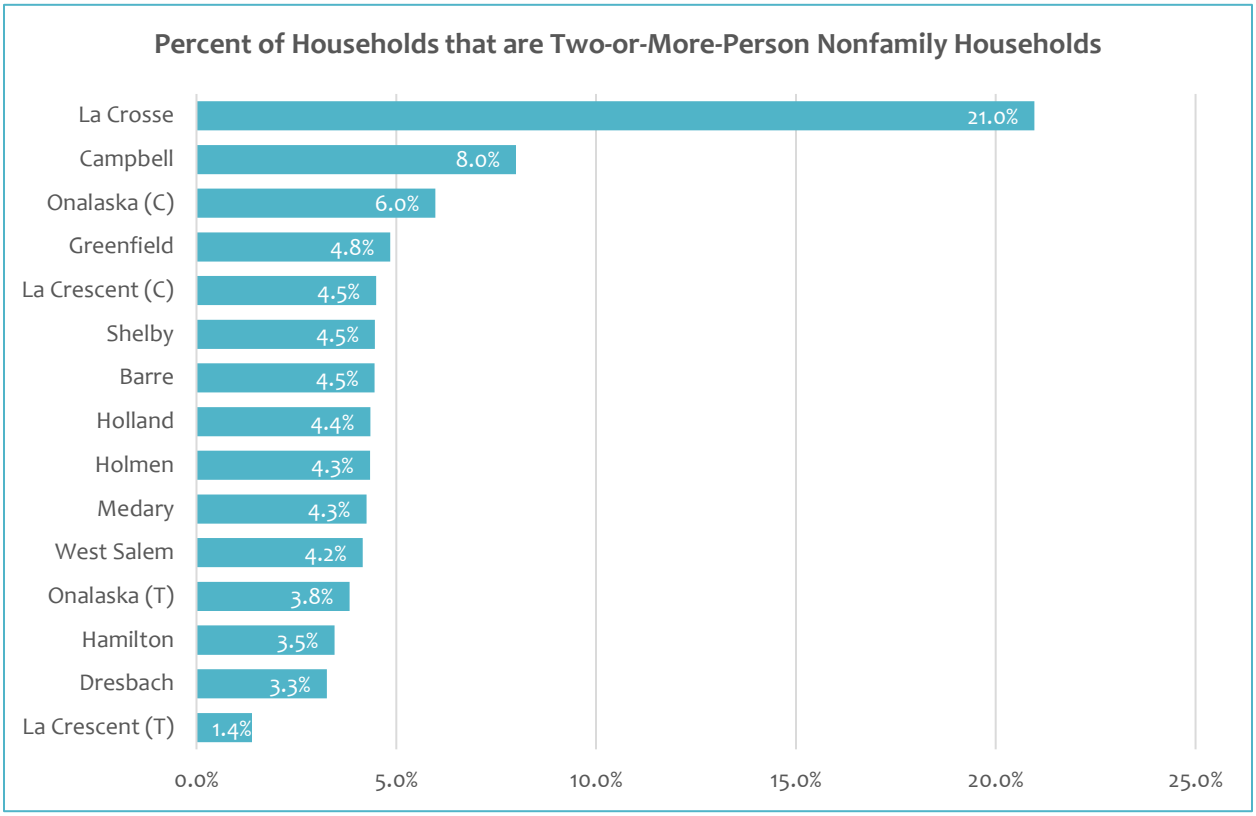


Figure 3: Percent of households that are two-or-more-person nonfamily households. *Source:* P30 Household type for the population in households, 2010 U.S. Census Bureau.

Table 5 shows the household projections out to 2040 for the Wisconsin communities in the planning area (projections are not available for Minnesota communities). All but Campbell, La Crosse, and Shelby are projected to have rather significant increases in households, with Holmen and Holland expecting household growth over 56%.

[13] Chapter 115 Zoning of the La Crosse Municipal Code of Ordinances allows up to five unrelated persons per rental dwelling unit in the R-3, R-4, and R-5 zoning districts.

Table 5: 2010-2040 Household Projections for Communities Entirely[1] in the LAPC Planning Area

Planning Area Community	2010 Census	2020 Projection	2040 Projection	% Change 2010-2020	% Change 2010-2040	% Change 2020-2040
Barre (T)	449	501	589	11.6%	31.2%	17.6%
Campbell (T)	1,925	2,014	2,030	4.6%	5.5%	0.8%
Dresbach (T), MN[2]	174	NA	NA	-------	-------	-------
Greenfield (T)	727	830	1,001	14.2%	37.7%	20.6%
Hamilton (T)	842	943	1,117	12.0%	32.7%	18.5%
Holland (T)	1,302	1,574	2,041	20.9%	56.8%	29.7%
Holmen (V)	3,400	4,095	5,334	20.4%	56.9%	30.3%
La Crescent (C), MN[2]	2,012	NA	NA	-------	-------	-------
La Crescent (T), MN[2]	540	NA	NA	-------	-------	-------
La Crosse (C)	21,428	22,538	22,298	5.2%	4.1%	-1.1%
Medary (T)	557	605	655	8.6%	17.6%	8.3%
Onalaska (C)	7,331	8,432	10,260	15.0%	40.0%	21.7%
Onalaska (T)	2,035	2,227	2,475	9.4%	21.6%	11.1%
Shelby (T)	1,918	1,993	2,001	3.9%	4.3%	0.4%
West Salem (V)	1,831	2,048	2,300	11.9%	25.6%	12.3%
Planning Area	39,873	40,211[3]	52,101[3]	8.2%[3]	40.3%[3]	29.6%[3]

[1]Because only the tiniest bit of the town of Bergen is in the planning area, it is intentionally omitted.
[2]The Minnesota State Demographic Center does not produce population or household projections for cities or townships. "NA" is "Not Available."
[3]Excludes the Minnesota communities in the planning area. The 2010 household total sans the Minnesota communities (37,147) is used to calculate the change from 2010 to 2020 and from 2010 to 2040.
Source for Wisconsin data: Demographic Services Center, Wisconsin Department of Administration; based on the geographic boundaries as of October 2013.

Table 6 compares the change between 2010 and 2040 for population and households. Although the number of persons per household is supposed to decrease by about 5.2% across the board, the change in households for the towns—especially for Campbell and Shelby when population is projected to have no change or be reduced—seems high considering their preference for single-family housing. La Crosse is also likely to have a greater increase in households as it continues to support the construction of multifamily complexes for students and the general public.

Table 6: Comparison of Change between 2010 Counts and 2040 Projections for Population and Households

Community	Percent Change in Population	Percent Change in Households
Barre (T)	24.4	31.2
Campbell (T)	0.0	5.5
Greenfield (T)	31.8	37.7
Hamilton (T)	25.8	32.7
Holland (T)	48.6	56.8
Holmen (V)	48.8	56.9
La Crosse (C)	1.0	4.1
Medary (T)	11.6	17.6
Onalaska (C)	32.9	40.0
Onalaska (T)	15.3	21.6
Shelby (T)	-1.1	4.3
West Salem (V)	20.7	25.6
Planning Area[1]	14.9	40.3

[1]Excludes the Minnesota communities in the planning area because the Minnesota State Demographic Center does not produce population or household projections for cities or townships.
Source: Derived from projections data from the Demographic Services Center, Wisconsin Department of Administration.

Economic Trends

Income Distribution and Poverty

Figure 4 illustrates that household income in the planning area is highest in the towns and lowest in the incorporated communities, except the village of Holmen, whose median income is higher than three of the towns and is 28% higher than the village of West Salem (the next highest incorporated community). The median income for the cities of Onalaska, La Crescent, and La Crosse are less than the median income for their respective states (Wisconsin, $56,759±$213; Minnesota, $65,699±$249), with the city of La Crosse checking in with the lowest median income of all planning area communities.

The town of Hamilton has the highest median income at 119% higher than La Crosse and the city of La Crescent, with the second lowest median income, is still more than 32% higher than La Crosse. The significant number of student households in La Crosse helps contribute to the lower median income in the city.

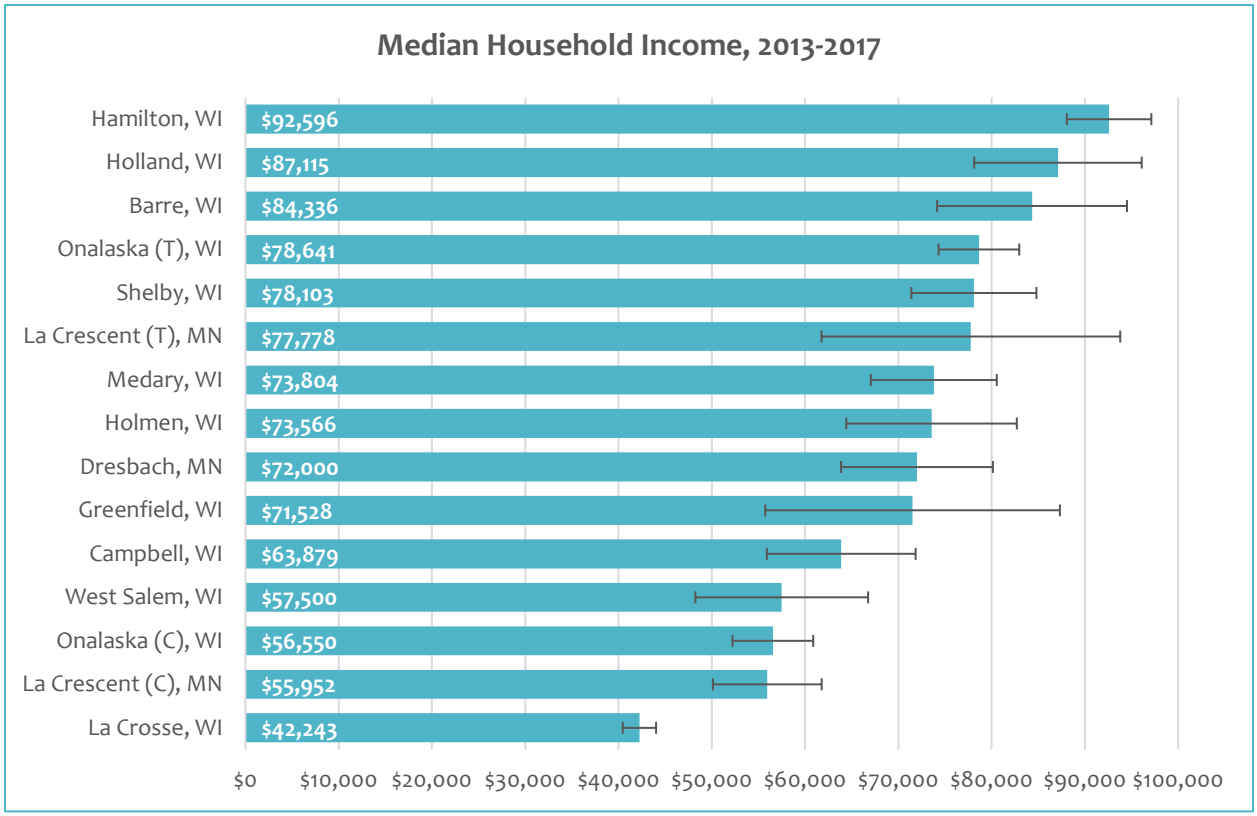


Figure 4: Median household income in planning area communities, 2013-2017. *Source:* B19013 Median household income in the past 12 months (in 2017 inflation-adjusted dollars), U.S. Census Bureau, 2013-2017 American Community Survey 5-year estimates.

As would be expected, the adult student population impacts the poverty numbers as well. About one-quarter of the population in La Crosse lives below the federal poverty line (Figure 5). The city of La Crescent ranks a distant second with a little more than 10% of the population living in poverty. The planning area is estimated to have just over 14% of the population living in poverty—significantly less than the city of La Crosse.

All geographic comparisons with La Crosse are statistically significant, supporting the premise that poverty in the planning area is concentrated in the city of La Crosse.

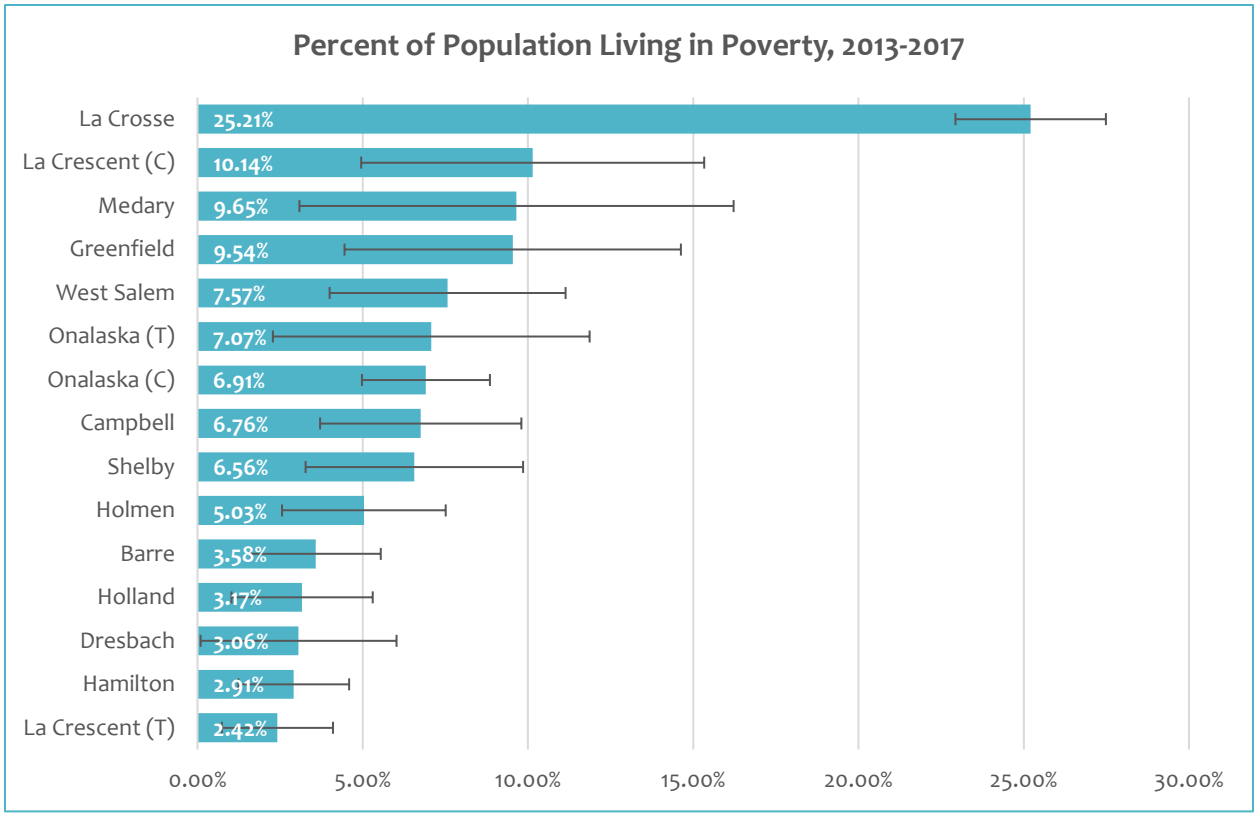


Figure 5: Percent of population in planning area communities living in poverty, 2013-2017. *Source:* C17002 Ratio of income to poverty level in the past 12 months, U.S. Census Bureau, 2013-2017 American Community Survey 5-year estimates.

Employment

Most of the planning area resides in the Western Workforce Development Area (WDA), which includes the Wisconsin counties of Buffalo, Trempealeau, Jackson, La Crosse, Monroe, Juneau, Vernon, and Crawford.

Unemployment (annual, not seasonally adjusted) dropped in the Western WDA over 63% since its peak of 12,443 in 2009 to 4,594 in 2018. La Crosse County—the economic hub of the WDA—experienced a slightly lesser change (down 60%) but maintained a lower unemployment rate (share of the labor market that is jobless) compared to the WDA.

Besides providing unemployment data as discussed above, the Wisconsin Department of Workforce Development (DWD) also projects employment by sector for each WDA in the state. The DWD determined that the Western WDA will lose jobs in the Information and Manufacturing super-sectors from 2016 to 2026, with the greatest percentage change in Information (-11.76%).

The greatest percentage gains will occur in the Professional and Business Services sector (13.17%) and the Financial Activities sector (12.91%). In actual employment, the Education and

Health Services sector will gain the most jobs (3,134) followed by the Trade, Transportation, and Utilities sector (2,849).

Figure 6 shows the 2016-2026 projections for super-sectors in the Western WDA as obtained from a screenshot from the DWD website. Brown circles represent losses in employment and blue circles represent gains. The size of the circle represents the sector's total employment relative to the other sectors and the darker the circle, the greater the percentage change from 2016 to 2026.

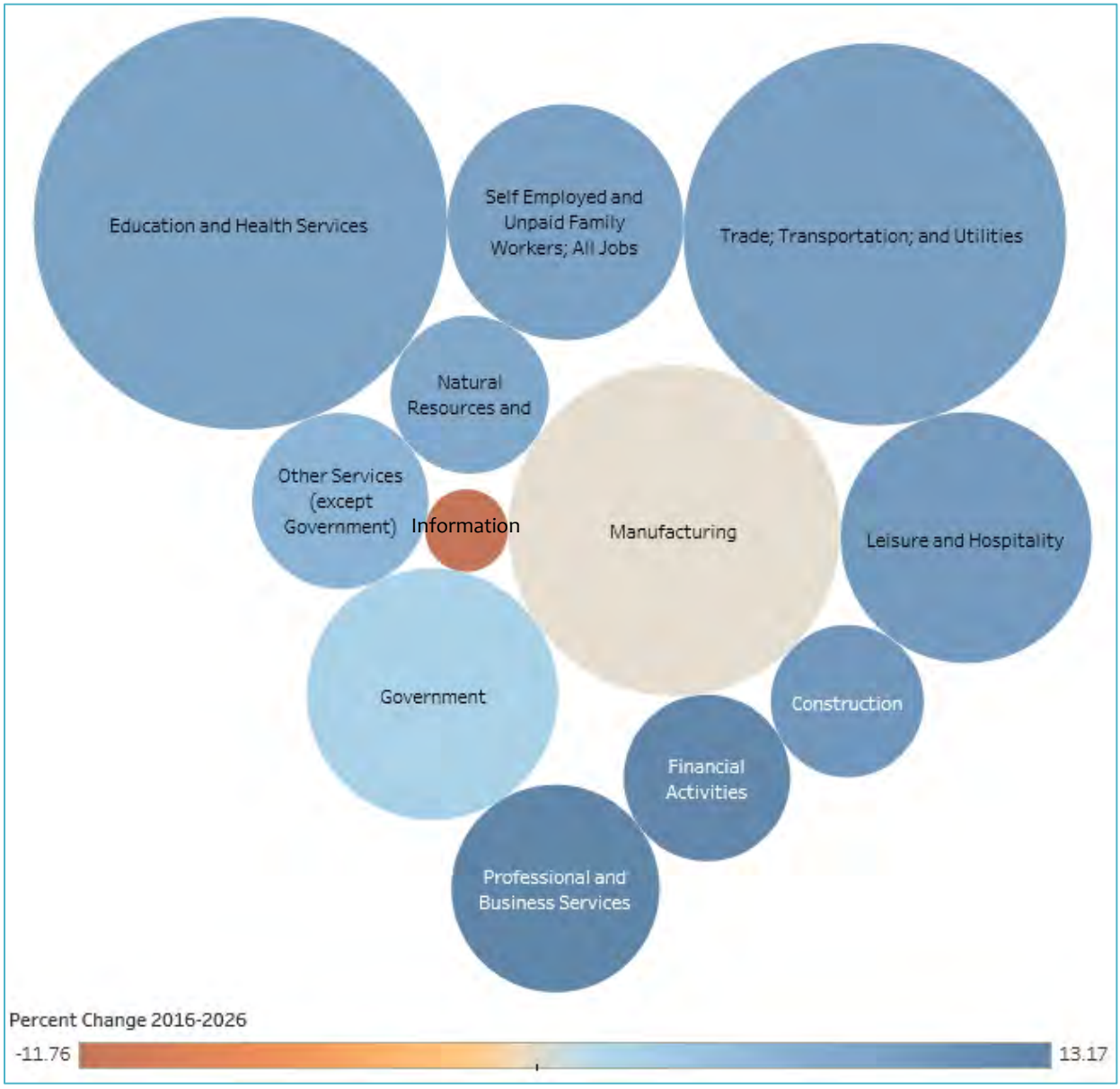


Figure 6: 2016-2026 Employment projections by super-sector for the Western Workforce Development Area.
Source: https://www.jobcenterofwisconsin.com/wisconomy/pub/industry, Wisconsin Department of Workforce Development.

The DWD projects that the top five "hot" jobs[14] in the Western WDA for the period 2016-2026 are: 1) Heavy and tractor-trailer truck drivers; 2) registered nurses; 3) maintenance and repair workers; 4) sales representatives for wholesale and manufacturing; and 5) industrial truck and tractor operators.

Commuting Patterns

County-to-county worker flows are compiled from responses to decennial Census and American Community Survey (ACS) questions regarding where people lived and worked.

A comparison of the estimates from the 2006-2010 ACS and the 2009-2013 ACS results in only the Houston County-Houston County, Winona County-Buffalo County, and Trempealeau County-Jackson County flows showing a significant difference between estimates. The internal flow within Houston County declined significantly from 2006-2010 to 2009-2013, while the Winona-County-to-Buffalo-County and the Trempealeau-County-to-Jackson-County flows experienced significant increases. The difference in workers flows within and to/from La Crosse County are not statistically significant.

Figure 6 illustrates the range in the number of workers 16 and older that live and work in the same county and that commute into and out of La Crosse County. The numbers are expressed as a range in the number of commuters so that the margin of error is considered.

[14] Hot Jobs are high projected growth occupations that must meet the following criteria: (1) Median salary must be above the WDA median; (2) Percentage change must be greater than the WDA average; and (3) Have the most projected openings.

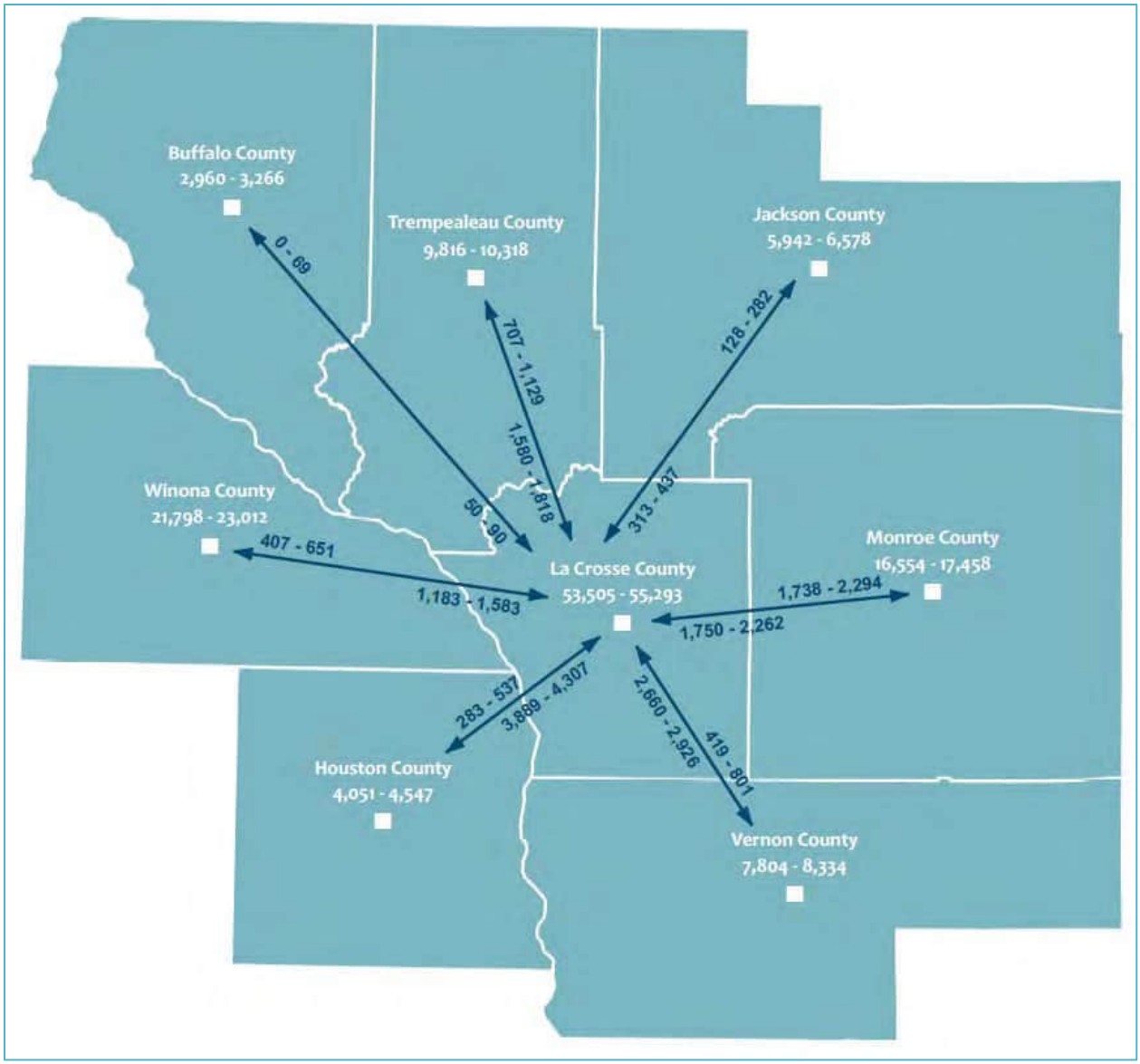


Figure 7: County-to-county worker flows for workers 16 years of age and older, 2009-2013. NOTE: Data are represented as a range to consider the margins of error. *Data source:* U.S. Census Bureau, 2009-2013 American Community Survey.

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Chapter 4: Transportation Systems & Services

Introduction

This chapter provides an inventory of the highway, freight, passenger, transit, bicycle, and pedestrian systems and facilities in the planning area. It also addresses existing operating conditions, anticipated future operating conditions, and system forecasts if available.

Highway Systems

Inventory

Federal-Aid Highways

Federal-aid highways, which include the state-trunk system, are roads, streets, bridges, and other highway-related infrastructure eligible for funding assistance under U.S. Code Title 23 Highways (23 U.S.C.) These facilities are functionally classified as arterials and collectors (except rural minor collector) and additionally categorized as urban or rural. The Federal-Aid Highway Program includes appropriations for the National Highway Performance Program (NHPP), the Surface Transportation Block Grant (STBG) Program, the Highway Safety Improvement Program (HSIP), the Congestion Mitigation and Air Quality (CMAQ) Improvement Program, and the National Highway Freight Program (NHFP).

Although the FAST Act consolidated the urban and rural surface transportation programs (STP) and the Transportation Alternatives Program (TAP) from MAP-21 into the STBG Program, our DOTs maintain separate programs (STP-Urban and STP-Rural in Wisconsin and TAP in both states) for the MPOs under 200,000 as well as other programs for projects on federal-aid highways.

As the MPO, the LAPC is responsible for allocating the STP-U funds to eligible projects in the urbanized area (the green area in Figure 1). The projects are selected by our Technical Advisory Committee (TAC) through a ranking process that considers the 10 federal planning factors as well as local priorities. A recommendation from the TAC is brought before the Policy Board for final approval.

TAP projects (i.e. bicycle infrastructure; trails; Safe Routes to School plans and projects) within the planning area are ranked by our Committee on Transit and Active Transportation (CTAT) and the ranked list is considered by WisDOT as it goes through its own review process for projects outside of transportation management areas (TMAs).

As a bi-state MPO, the Director of the LAPC sits on the Area Transportation Partnership (ATP) for MnDOT District 6 in Rochester, weighing in on transportation priorities and investments in the District.

The planning area includes roughly 423 centerline miles of federal-aid highways—293 miles or 69% of which are classified urban. Figure 8 shows all federal-aid highways in the planning area by functional classification.

National Highway System

The National Highway System (NHS) shown in Figure 9 is a system of federal-aid highways deemed important to the nation's economy, defense, and mobility. The NHS is composed of interstates, other principle arterials, the Strategic Highway Network (STRAHNET), major STRAHNET connectors, and intermodal connectors. In the planning area, roads designated as part of the NHS include:

- **Interstates:** I-90.
- **Other Principal Arterials:** USH 53 (includes Copeland Ave / Rose St; 3rd St / 4th St), USH 14/61 (includes parts of Cass St and Cameron Ave; and all of South Ave and Mormon Coulee Rd), STH 16 (includes La Crosse St), STH 157 (including Main St between STH 35 and USH 53), STH 35 between STH 157 in Onalaska and I-90, STH 33 between 3rd St and 32nd St, all of Gillette St, and all of Losey Blvd.
- **Intermodal Connectors:** Clinton St between Rose St and Bainbridge St, Bainbridge St between Clinton St and the F.J. Robers intermodal facility, King St between Front St and 4th St, Front St between King St and Cass St, Cass St between Front St and 2nd St, and 2nd St between Cass St and King St.

The planning area does not contain any roads designated as part of the Strategic Highway Network or as major STRAHNET connectors.

In 2012, the Moving Ahead for Progress in the 21st Century Act (MAP-21) raised the level of importance of the NHS by requiring that all principal arterials be added to the system, resulting in a 27% increase in NHS mileage in the planning area, and by establishing performance measures for assessing pavement and bridge condition, safety, and travel time reliability. These and other performance measures are discussed in detail in Chapter 5: System Performance Report.

Other Highways

Local and rural minor collector roads make up the balance of the 1,128 centerline miles in the planning area, totaling nearly 723 miles or 64%.

Improvements on these roads are funded through the capital improvement budgets of the responsible local unit of government.

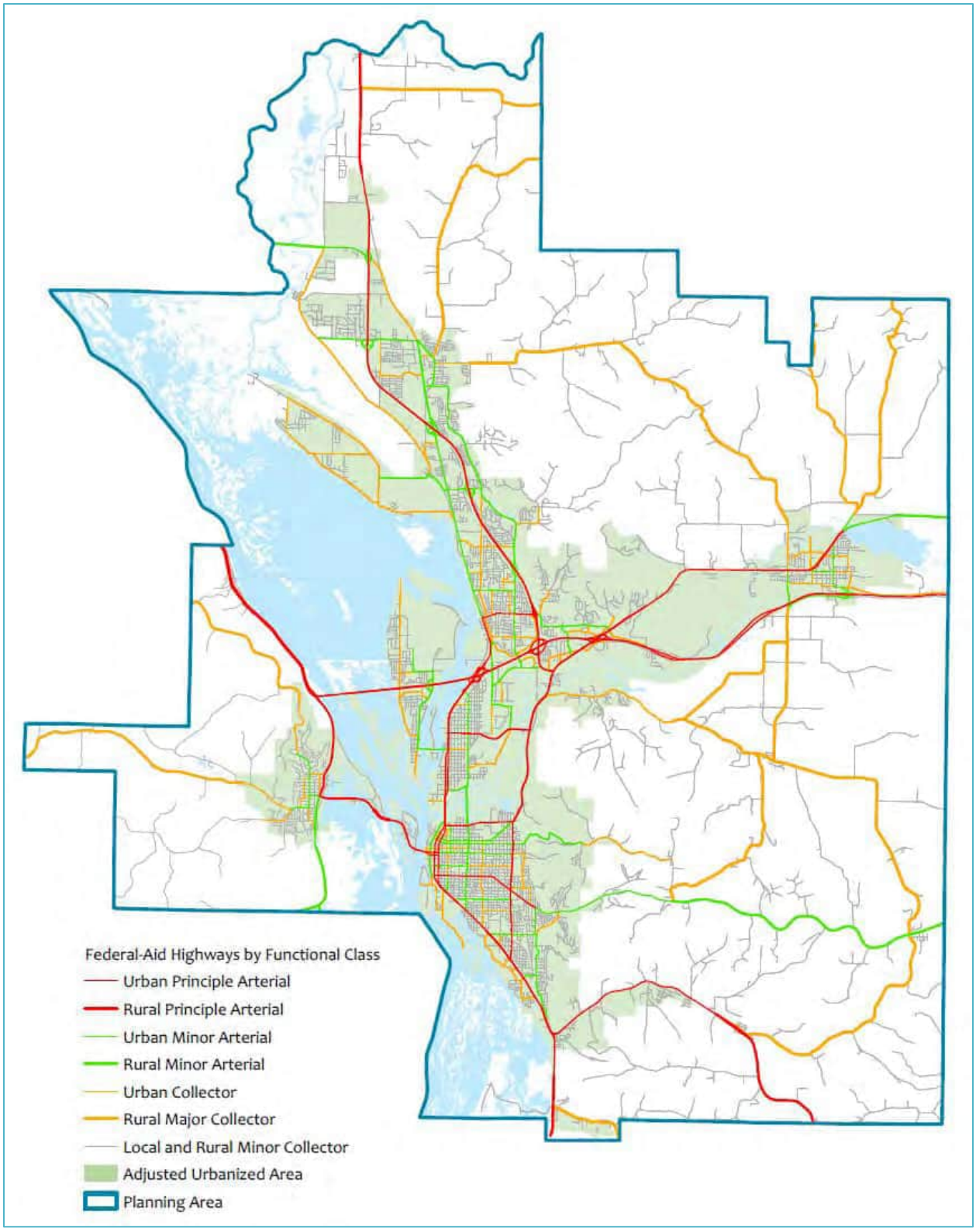


Figure 8: Federal-aid highways by functional class. *Data Sources:* Minnesota and Wisconsin Departments of Transportation.

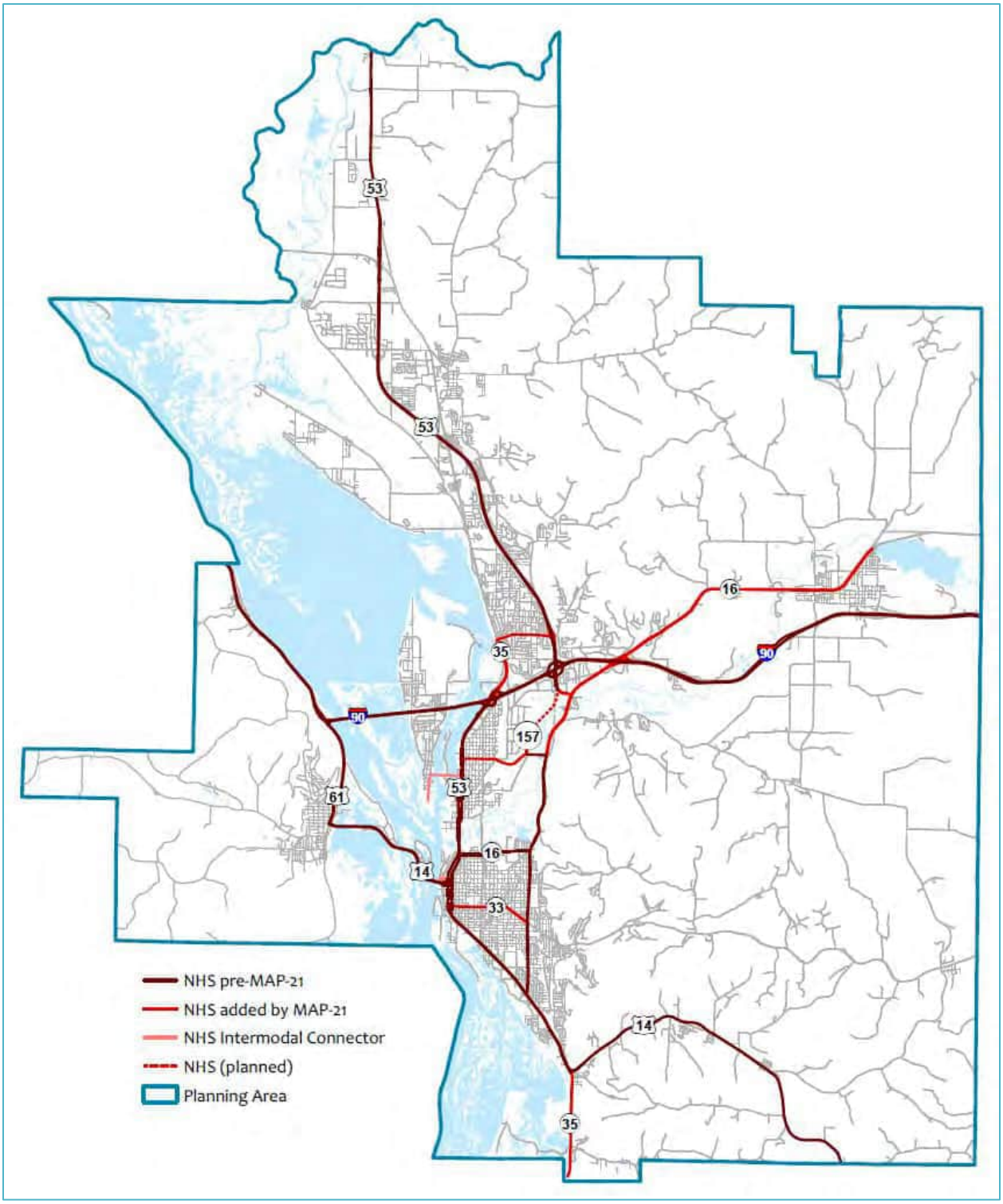


Figure 9: National Highway System. *Data source:* Wisconsin Department of Transportation.

Highway Operations and Forecasts

Traffic operations are affected by a combination of conditions, including but not limited to traffic volumes, percent truck traffic, impedances like signals and stop signs, speed limit, and the number of lanes. Several tools and methodologies are available to analyze traffic operations, each having its own set of capabilities and limitations. The purpose for and goal of the analysis will help guide which tool to use.

During the planning process for an interim transportation plan update like this one, the LAPC looks to existing sources (MnDOT and WisDOT) of traffic-related data that are annually tracked to describe conditions in the planning area. Vehicle miles traveled (VMT), traffic counts from continuous counters, and planning-level forecasts produced by the automated Traffic Analysis Forecasting Information System (TAFIS) are three such sources. We also consider the results of the travel model developed for the 2015 plan and the results from the modeling efforts conducted for the *Coulee Region Transportation Study*. As mentioned in chapter 1, a new travel demand model will be developed for the 2025 MTP (major update[15]) when we have access to 2020 Decennial Census data, 2020 employment data, 2020 aerial photography, and 2045 demographic projections.

Vehicle Miles Traveled

As the *Coulee Region Transportation Study* continued in 2014 and 2015, discussions at our Technical Advisory Committee (TAC) meetings included suggestions for the WisDOT to consider alternative metrics (namely VMT) to level of service (LOS), which is the scale used to define a roadway's overall operational condition (congestion level).

VMT is estimated using samples of traffic count data by facility type and centerline mileage. Estimates are reliable when a sample size is high enough to be representative of the facility type. VMT estimates tend to be most reliable for major roads that experience regular traffic counting and least reliable for local roads that generally experience only project-based counts.

Figure 10 shows the VMT for the metropolitan statistical area (La Crosse County, WI and Houston County, MN), which is the smallest geography for VMT to encompass the entire planning area. (Estimating VMT at a smaller scale (i.e. the city of La Crosse) is difficult at best because the traffic count data needed for local roads is substantially lacking.)

The figure suggests a strong correlation with fuel prices: As gas prices go up, VMT goes down and vice versa. The average retail price of a gallon of regular gasoline in the United

[15] During the planning process for major updates, we work closely with the WisDOT and its consultants to analyze existing conditions and to forecast future conditions. This is a common practice among the small MPOs in Wisconsin as they tend to have limited staff and modeling resources to maintain their own traffic and travel demand models.

States (2010-2018)[16] continued rising from $2.78 in 2010 to $3.62 in 2012, over which time VMT in the MSA continued to fall, reaching its lowest level in 2013. VMT began rising again in 2014 as gas prices started to fall. The highest MSA VMT (1,316.8 million vehicle miles) and the lowest U.S. average gas price ($2.14) occurred in 2016.

As electric vehicles become more affordable and recharging stations become more abundant, the impact of the cost of gasoline fuel on VMT will not be so evident.

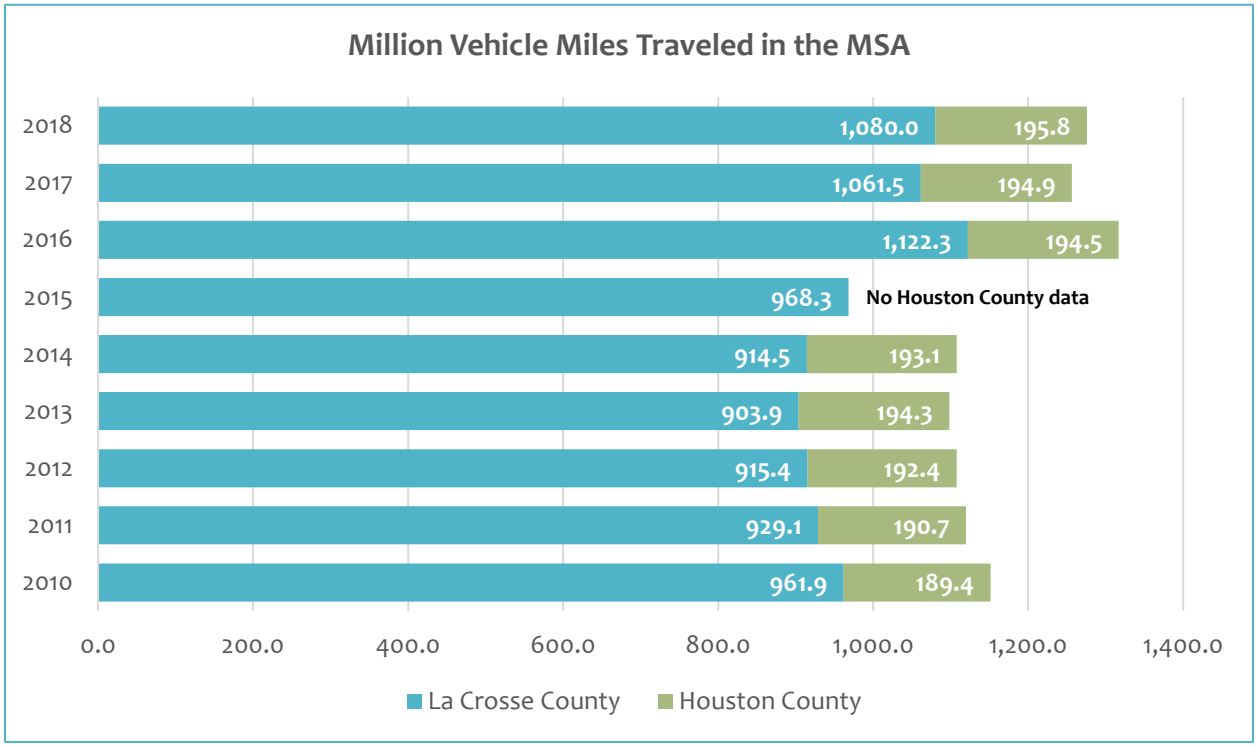


Figure 10: Million vehicle miles traveled in the La Crosse metropolitan statistical area (MSA). *Sources:* Minnesota and Wisconsin Departments of Transportation.

According to the Texas A & M Transportation Institute report, *Methodologies Used to Estimate and Forecast Vehicle Miles Traveled*, forecasting VMT can be a "difficult and often inaccurate process. The influencing factors are wide ranging and their level of influence varies. Factors affecting VMT forecasts include socio-economic and demographic growth, changes in the cost of travel, urban sprawl, technological innovation, social change, and legislative factors."

[16] Source: Statista.com. U.S. averages were used because local averages could not be found.

Traffic Counts and Forecasts

The departments of transportation collect daily segment volumes at automatic traffic recorder (ATR) sites along U.S. and State highways. The WisDOT makes planning-level forecasts produced by the automated Traffic Analysis Forecasting Information System (TAFIS) available on its website. TAFIS produces forecasts based on a statistical analysis of a traffic count site's historical traffic counts. TAFIS forecasts do not, however, consider land use and demographic changes as does our regional travel demand model (TDM), which was last developed for CV2040. The CV2040 model utilized 2010-2012 data. Our next TDM will be developed for our 2025 MTP and will utilize 2020 data.

Table 7 shows the annual average daily traffic from 2010-2014 and the 2040 TAFIS traffic forecasts at the ATR sites in the planning area with forecasts.[17] Forecasted volumes in 2040 have STH 16 north of Bluff Pass nearing and USH 53 between STH 157 and I-90 exceeding the LOS D/E threshold of 36,800 vehicles per day for a four-lane facility with left-turn lanes.[18] The other segments are forecast to be at a LOS C or better for their facility type.

In Wisconsin, the desirable level of service in urbanized areas with a population over 50,000 is "D" for Backbone and Connector routes and for National Highway System (NHS) routes and is mid-"E" for non-NHS routes (other collectors and arterials).[19]

[17] No equivalent count or forecast data are available at the ATR weigh-in-motion station on I-90 in the Minnesota portion of the planning area.

[18] Generalized planning-level daily road capacity volumes as summarized from the 6th edition of the Highway Capacity Manual by Mike Spack, PE, PTOE, mikeontraffic.com.

[19] Facilities Development Manual, Chapter 11 Design, Section 5 General Design considerations; Wisconsin Department of Transportation; https://wisconsindot.gov/rdwy/fdm/fd-11-05.pdf#fd11-5-3.

Table 7: Annual Average Daily Traffic and Forecasts at Automated Traffic Recorder Sites in the Planning Area

Automated Traffic Recorder Site	2010	2011	2012	2013	2014	2010-2014	2040 Forecast	2010-2040
I-90 at STH 16 West Salem	23,642	23,419	23,549	23,013	23,991	1.48%	26,770	13.23%
USH 14/61 South Ave between Tyler St & Farnam St	19,737	18,106	18,959	-------	19,004	-3.71%	19,280	-2.32%
STH 16 north of Bluff Pass	35,041	34,651	34,471	34,447	34,385	-1.87%	36,610	4.48%
USH 53 between STH 157 Main St and I-90	29,809	33,138	36,679	35,237	35,326	18.51%	43,950	47.44%
STH 35 Lang Dr north of La Crosse St	19,780	14,774	20,274	-------	20,961	5.97%	20,860	5.46%
USH 53 Rose St south of Livingston St	24,142	23,674	23,774	23,452	23,866	-1.14%	25,690	6.41%
STH 35 West Ave north of Mississippi St	19,290	19,481	28,322	21,627	20,070	4.04%	23,510	21.88%
USH 53 Copeland Ave between Grove St and the La Crosse River	31,242	31,011	30,163	29,119	30,404	-2.68%	32,140	2.87%
STH 35 north of Troy St	13,295	13,596	12,073	13,683	13,662	2.76%	14,590	9.74%
USH 53 south of Briggs Rd	13,107	13,427	13,684	13,681	13,882	5.91%	18,430	40.61%
USH 14/61 & STH 35 south of Marion Dr	21,450	21,081	21,003	21,045	21,691	1.12%	22,720	5.92%
USH 14 & STH 16 at state line bridge	16,499	16,431	16,411	15,961	16,527	0.17%	18,950	14.86%

Sources: Continuous count data and planning-level forecasts produced by the automated Traffic Analysis Forecasting Information System (TAFIS); Wisconsin Department of Transportation website: https://wisconsindot.gov/Pages/projects/data-plan/traf-counts/default.aspx. The TAFIS, however, does not account for land use and demographic changes as does the regional travel model.
NOTE: There is one continuous count, weigh-in-motion station on I-90 in the Minnesota portion of the planning area, but no equivalent count or forecast data are available.

Regional Travel Demand Model

After every decennial census, the LAPC completes a major update of its MTP to include development of a regional travel demand model. The model is developed in coordination with and assistance by the WisDOT and its modeling consultant. The model is developed to estimate existing and forecast future travel demand and to identify road segments that have or are forecast to have capacity and congestion issues.

As discussed above under VMT, some critics of travel modeling challenge evaluating our roads by level of service, but the inputs for the travel model that generate level of service are far more comprehensive and have far less error than looking at VMT alone.

The travel model is informed by updated land use information, 100 percent count population and household data from the decennial Census, same year employment data purchased from a private company, projected population and households from the Department of Administration, and transit ridership from the La Crosse Municipal Transit Utility (MTU) and Onalaska/Holmen/West Salem Public Transit.

LAPC staff works with its TAC and the planning area communities to allocate projected households and employment to zones in the planning area as based on local knowledge. LAPC staff then works closely with the consultant to ensure the allocations are correct and that the modeling results through the many iterations and calibrations are consistent with what is known and expected.

The model could be bolstered by including non-motorized travel counts, but, unfortunately, we do not have the data. The National Household Travel Survey (NHTS) and the American Community Survey (ACS) provide estimates of these counts, but the margins of error are very high for our area, rendering the estimates unreliable.

The *Coulee Region Transportation Study* (CRTS) utilized the LAPC travel model during its planning process to identify road segments and intersections that have existing (Figure 11) and forecasted (Figure 12) congestion issues. The concerning consequence of congestion is its impact on safety, which is discussed in depth in the CRTS Existing Conditions Report and in Chapter 5 of this Plan. *How* to address congestion is really the crux of the matter.

The WisDOT proposes roadway expansion, while local leaders and active transportation advocates propose bicycle, pedestrian, and transit improvements. If our local leaders do not prioritize those improvements over other investments and they continue to support auto-oriented and low-density development, we will continue on our current trajectory, which favors and basically necessitates driving a personal vehicle.

Figure 11 shows the existing (2015) level of service for the major roads in the Study area. STH 16 between STH 157 and La Crosse St (STH 16) as well as its intersections at CTH B/Conoco Rd and CTH B/Gillette St have been exhibiting LOS F. Additional intersections of concern with LOS E are located on the NHS at STH 157/STH 16, STH 16/La Crosse St (STH 16)/Losey Blvd, Losey Blvd/STH 33, and USH 53 (Copeland Ave)/La Crosse St.

Figure 12 shows the expected level of service in 2050 under the status quo. Problems along STH 16 will extend down along Losey Blvd and radiate out along STH 33/State Rd, STH 16/La Crosse St, and CTH B/Gillette St. West Ave, 3rd St, 4th St, and the near-downtown sections of South Ave (USH 14) and Copeland Ave (USH 53) are forecasted to be operating at LOS F.

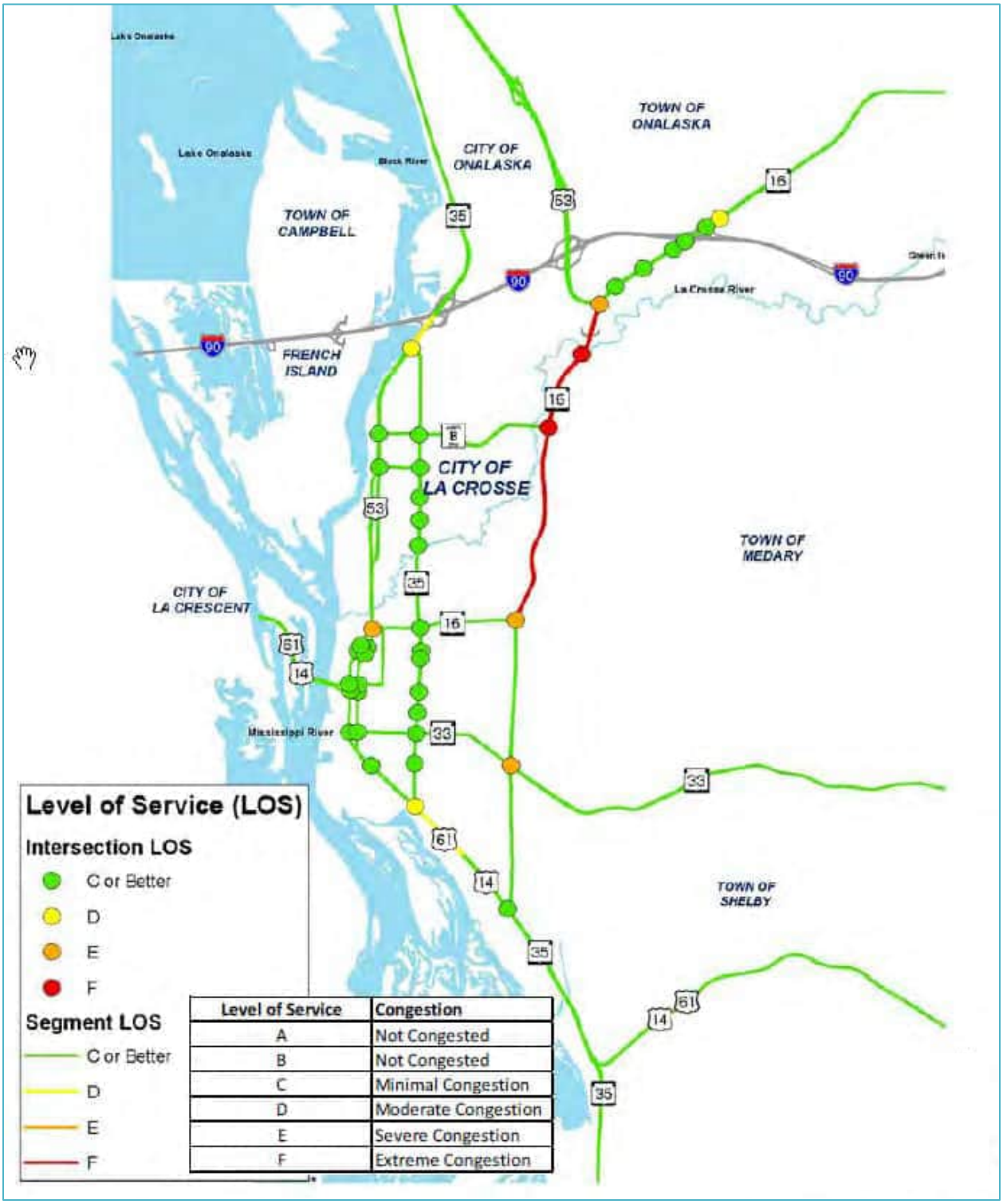


Figure 11: Existing Roadway Capacity and Level of Service, 2015. *Source:* Coulee Region Transportation Study.



Figure 12: Future roadway capacity and level of service, 2050. *Source:* Coulee Region Transportation Study presentation materials.

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Freight Systems

Freight movement within and through the planning area occurs via truck, rail, water, and air. Barge freight is moved through the planning area on the Mississippi and Black Rivers as well as to and from intermodal facilities and two municipal docks (Isle La Plume and South Copeland); rail freight is carried by the Canadian Pacific Railway and the Burlington Northern & Santa Fe Railroad; truck freight is moved by many over-the-road freight carriers primarily on U.S. and State highways; and air freight is carried into and out of the La Crosse Regional Airport on commercial passenger air carriers. Service costs per pound of freight carried vary widely by mode of transport. Water transport is the cheapest per pound and has the most capacity, followed by rail, then truck, and finally air transport being the most expensive. In general, low-value, high-weight commodities are transported by water and high-value, low-weight commodities are transported by air.

This chapter provides an inventory of the highway, rail, waterway, and air networks and facilities that facilitate freight movement through the planning area.

Truck Freight Networks

The truck freight networks discussed in this section include the National Highway Freight Network (NHFN) and the National Multimodal Freight Network (NMFN)—both established by the FAST Act—State-designated truck routes, and local truck routes.

Federal and State truck routes are designed to facilitate the movement of freight on our highway systems. Criteria such as freight flows, critical commerce corridors, impedances to travel, and access, continuity, and connections to important freight transportation facilities inform the decision to include a highway in a freight network. At the local level, truck routes may more often be identified to *restrict* truck traffic to certain roads and away from residential streets than to provide a wayfinding tool.

National Highway Freight Network

The National Highway Freight Network (NHFN) was established in 23 United State Code (U.S.C.) § 167 National Highway Freight Program (NHFP) of the FAST Act. It is a subset of the National Multimodal Freight Network (NMFN) established in 49 U.S.C. § 70103, which identifies the components of the NMFN to include not only the highway network (NHFN) but also other rail-, water, and air-freight systems of national importance. (The NMFN is currently an *interim* network discussed in more detail later in this section.)

The FAST Act directed the Administrator of the FHWA to establish a NHFN to strategically direct Federal resources and policies toward improved performance of highway portions of the U.S. freight transportation system. The NHFN includes the following subsystems of roadways:

- **Primary Highway Freight System (PHFS).** This is a network of highways identified as the most critical highway portions of the U.S. freight transportation system determined by measurable and objective national data.
- **Other Interstate portions not on the PHFS.** These highways consist of the remaining portion of Interstate roads not included in the PHFS. These routes provide important continuity and access to freight transportation facilities.
- **Critical Rural Freight Corridors (CRFCs).** These are public roads not in an urbanized area which provide access and connection to the PHFS and the Interstate with other important ports, public transportation facilities, or other intermodal freight facilities.
- **Critical Urban Freight Corridors (CUFCs).** These are public roads in urbanized areas which provide access and connection to the PHFS and the Interstate with other ports, public transportation facilities, or other intermodal transportation facilities.

The state DOTs, with input from their MPOs, carried out the task of identifying the CRFCs and CUFCs in their state and subsequently submitting their recommendations to the FHWA. The WisDOT submitted nominations to the FHWA to designate USH 14 between USH 53 and STH 35 (4.78 miles) and USH 53 between I-90 and USH 14 (4.35 miles) as CUFCs in the planning area. (No CRFCs were nominated in our planning area.) A letter of approval from the FHWA was sent to the WisDOT on October 29, 2019.

Figure 13 on page 46 shows the NHFN within the Interim NMFN. Neither of these national networks have yet been approved.

Combined Truck Freight Network

Figure 10 illustrates a combined truck freight network that includes federal, state, and locally designated truck routes. As noted below, Wisconsin defines more categories of truck routes than does Minnesota and many of the routes or portions of routes may be designated as more than one type of truck route.

- The **National Highway Freight Network** as discussed in the previous section.
- **State-designated routes:**
  - Over-size, over-weight (Minnesota and Wisconsin). These routes were developed to facilitate the movement of over-size, over-weight (OSOW) vehicles. In the planning area they include **I-90**, **USH 53** from the La Crosse County/Trempealeau County line to I-90, **STH 16** from I-90 to beyond the eastern boundary of the planning area at the town of Bangor to I-94, **MN 16**, and **MN 26**.
  - OSOW Super Load Corridors (Minnesota). These corridors accommodate vehicles up to 16-feet tall by 16-feet wide by 150-feet long and up to 250,000 lbs. They

include **I-90** (vertical restrictions) and **MN 16** (height, width, and safety restrictions).

- High clearance (Wisconsin). These routes have a minimum vertical clearance of more than 20 feet. They include **STH 16** from I-90 to beyond the eastern boundary of the planning area to STH 27, **Clinton St** from Bainbridge St to USH 53, **USH 53** from Clinton St to USH 14, **USH 14** from USH 53 to STH 33, **STH 33** from USH 14 to beyond the eastern boundary of the planning area at the town of Washington to STH 27, and **USH 14** from the Minnesota state line to STH 33.
- Long-truck (Wisconsin). These routes identify highways on which the overall length cannot be limited. They include **I-90**, **USH 53**, **USH 14**, and **STH 35** from the south to USH 14 at West Ave.
- 65-foot restricted (Wisconsin). These routes include highways restricted to vehicles whose overall length is limited to 65 feet. They include **STH 33** from USH 14 to beyond the eastern boundary of the planning area to STH 80 and **STH 108** from STH 16 to beyond the planning area boundary to the Jackson County line.
- 75-foot restricted (Wisconsin). These routes include highways that are part of the state highway system and are neither a long truck route nor a 65-foot restricted route. **STH 16** through the planning area is a 75-foot restricted truck route.

⇨ **Locally designated routes**: Only the cities of Onalaska and La Crescent and the village of Holmen have designated truck routes. They were identified more to restrict, with exceptions, truck traffic on local, residential streets.

One of two significant recommendations that came out of a focus group meeting of area freight interests during the CV 2040 planning process is to establish signed truck routes as guidance through the region to/from I-90 and especially to the south side of La Crosse. The second recommendation is for the traffic signals on the major arterials to be timed so that trucks are not stopping at every signal.

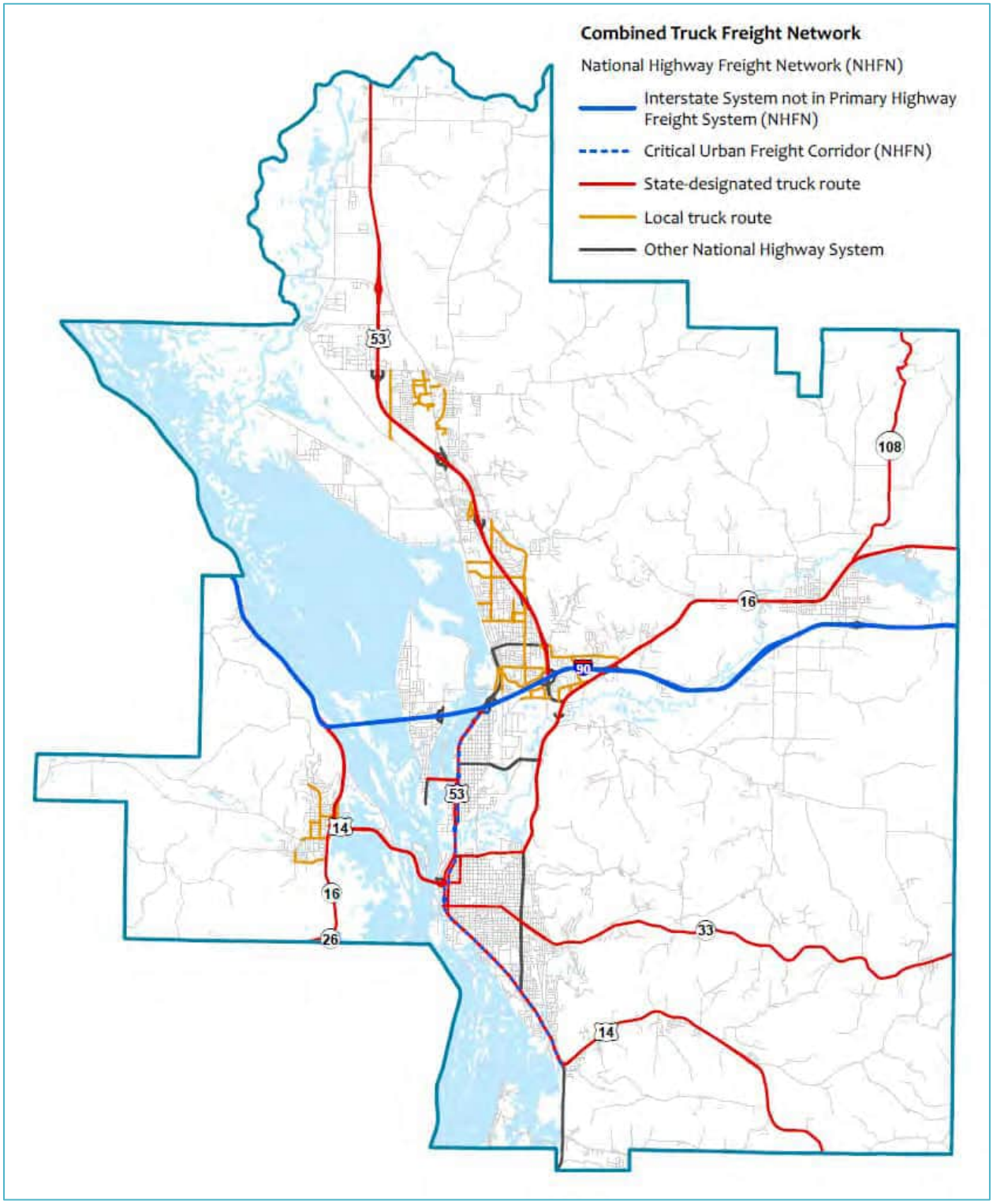


Figure 13: Combined truck freight network showing federal, state, and local truck routes. *Data sources:* Minnesota and Wisconsin Departments of Transportation freight planning documents; local municipal codes; Federal Highway Administration.

Rail Networks and Services

Rail service in the planning area is provided by two Class I[20] railroads: Burlington Northern & Santa Fe (BNSF) Railway and Canadian Pacific (CP) Railway. Both railroads connect the Twin Cities and Chicago through La Crosse.

Burlington Northern & Santa Fe Railway

BNSF operates one of the largest railroad networks in North America, with 32,500 route miles covering 28 states throughout the western two-thirds of the U.S., three Canadian provinces, and key Mexican gateways. It owns over 23,000 route miles and operates on an additional 9,000 route miles on trackage rights.

In 2017, BNSF transported over 5.4 million carloads of consumer products, 1.8 million carloads of industrial products, 1.9 million carloads of coal, and 1.1 million carloads of agricultural products. Intermodal shipments carrying consumer goods account for about half of all BNSF freight volumes.[21]



Figure 14: The BNSF transporting intermodal containers through Grand Crossing in north La Crosse. *Source:* Brad Kindschy, photographer; www.RailPictures.net.

Figure 15 presents a snapshot of the BNSF (orange lines) and other rail networks for the Minnesota and Wisconsin region. The figure also shows the locations of rail yards, intermodal facilities, and automotive facilities.

Through the planning area, the BNSF operates on track that mostly parallels the east side of the Mississippi River. Through the city of La Crosse, however, the mainline operates east of the city and west of the bluffs through less populated areas and wetland, with the La Crosse City Track (averaging about three trains per week) diverging northwest toward the river to terminate at La Crosse City Brewery.

Coulee Vision 2040 reported the mainline averaging 55-60 trains per day in 2013—an increase of more than 20 percent from that reported in our preceding transportation plan (*2035 La Crosse and La Crescent Metropolitan Transportation Plan*). Since 2013, the average number of trains passing through La Crosse has dropped over 25 percent to 35-45 trains per day.

[20] Class I railroad, Class II railroad, and Class III railroad are defined by their annual carrier operating revenues that meet the threshold amount set for each class.
[21] Data obtained from the BNSF Corporate Responsibility and Sustainability Report, 2017.

In 2015, BNSF double-tracked two miles of right-of-way through wetlands between Farnam St on the south side of La Crosse and Grand Crossing[22] on the north side of La Crosse (Figure 14 above). Although the construction removed over six acres of wetland, it resulted in eliminating the congestion that would often cut off the ingress and egress of two mobile home parks on the south side of La Crosse.



Figure 15: Snapshot from rail network map of Minnesota and Wisconsin region. The orange lines represent the Burlington Northern & Santa Fe network. Black circle symbols represent rail yards, black squares are intermodal facilities, and black triangles are automotive facilities. Other colored lines represent other rail networks. *Source:* www.bnsf.com. Created by Bartlett & West, May 2019.

[22] Grand Crossing is an intersection in north La Crosse of the mainlines of the Burlington Northern & Santa Fe Railway and the Canadian Pacific Railway.

Freight Movement and Transfer

Intermodal freight involves the transportation of freight in shipping containers and truck trailers by multiple modes (rail, ship, truck). The freight itself is only handled by the suppliers and receivers, not the transporter. Industry-wide, containers accounted for 47% of intermodal volume in 1990, 69% in 2000, and 92% in 2017. The benefit to using shipping containers is that they can be double-stacked and easily transferred to and from ships and trucks.[23]

Figure 16 emphasizes the intermodal route through La Crosse that connects the intermodal facilities at St. Paul and Chicago.

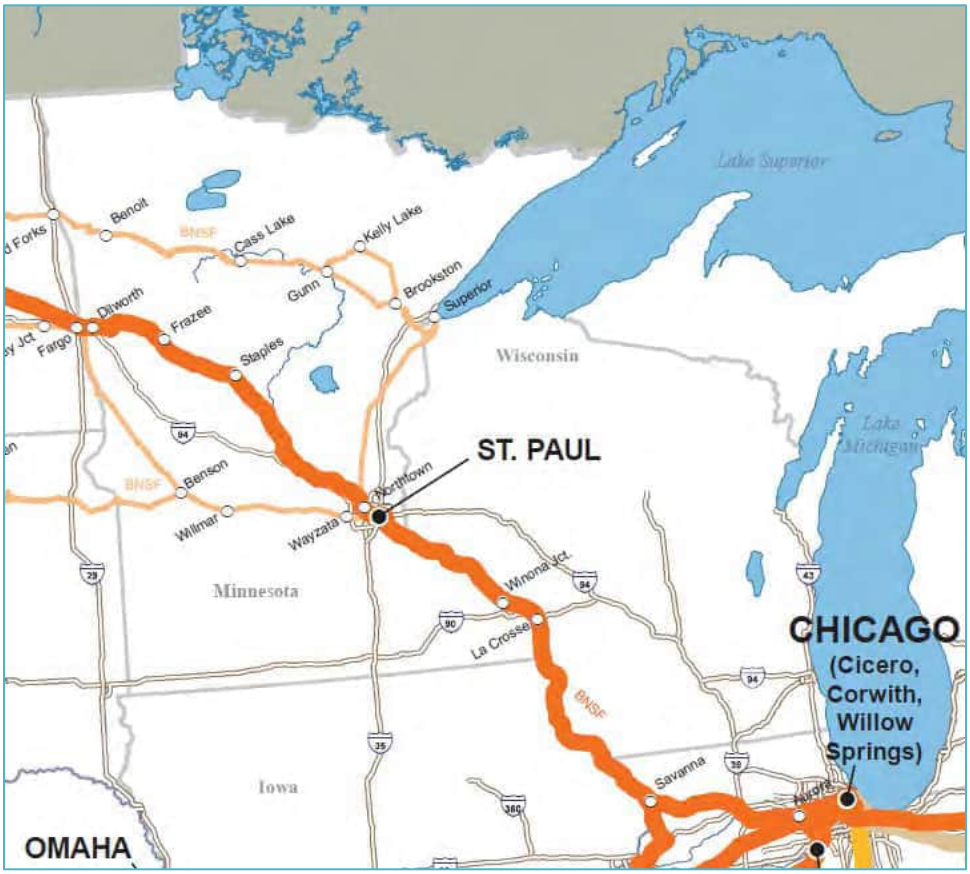


Figure 16: Snapshot from intermodal map of Burlington Northern & Santa Fe intermodal network through Wisconsin & Minnesota. The heavy orange line represents the intermodal route. St. Paul, MN is the nearest intermodal facility. *Source:* www.bnsf.com. Prepared by Bartlett & West, May 2019.

[23] Information obtained from the Association of American Railroads, https://www.aar.org/issue/freight-rail-intermodal/.

Although, BNSF provides intermodal services and, as previously mentioned, intermodal shipments carrying consumer goods account for about half of all BNSF freight volumes, intermodal services are not available in the La Crosse area. The closest BNSF intermodal facilities are in St. Paul, MN (closest) and Chicago, IL.

The La Crosse rail yard just north of Grand Crossing in north La Crosse (Figure 17) no longer has a team track but is used as a crew change location and to sort cars for local customers. Customers who need more intensive service are referred to one of the 25 intermodal facilities where commodities can be directly transferred between modes (i.e. truck to rail).



Figure 17: South half of BNSF rail yard north of Grand Crossing in north La Crosse.

Canadian Pacific Railway
Headquartered in Calgary, Alberta, Canada, Canadian Pacific (CP) Railway operates on a 12,500-mile network through 6 Canadian provinces and 13 states (Figure 19).

In 2017, CP shipped 2.6 million carloads and 173 million tons of goods. Freight revenue was dominated by bulk shipments (44%) followed by merchandise (35%) and intermodal (21%).[24]

The CP rail line runs roughly east-west through the planning area through the communities of Dresbach, La Crescent, Campbell, La Crosse, Medary, Hamilton, and West Salem, averaging 25 trains each day.



Figure 18: CP train heading west past the Amtrak Station in La Crosse. *Source:* Brad Kindschy, photographer; www.RailPictures.net.

Freight Movement and Transfer

CP ships such products as wind power generation equipment, ethanol, large machinery and equipment, sulphur, industrial products (i.e. chemicals, plastics, aggregates, ores and metals, steel), grain, intermodal containers, fertilizer and potash, vehicles and vehicle parts, food products, coal, and forest products. These products are transferred between modes at transload and intermodal facilities. More than 100 transload facilities across North America (Figure 19) provide direct transfer of commodities between truck and rail. F.J. Robers Co. on French Island provides this service in the La Crosse area. They have 50 car spots and transfer warehouse, bulk, steel, and forest products. The nearest intermodal terminal is in Minneapolis, MN.

Although most trains are through-trains, CP maintains a rail yard with a three-person crew to pull out rail cars destined for local customers and to reassemble trains with outgoing cars. The yard crew most often handles cars with such commodities as sand, grain, cement, and railroad ties.[25]

Figure 20 shows the CP rail yard in north La Crosse and the F.J. Robers transload facility on French Island (town of Campbell).

[24] Source: *Corporate Sustainability Data Supplement 2017*; www.cpr.ca.
[25] Source: Hidden places: Canadian Pacific switch yard in La Crosse; Chris Hubbuch, La Crosse Tribune, August 7, 2017.



Figure 19: Snapshot of Canadian Pacific Railway network and transload facilities. The "T" symbols represent CP ownership; the orange circles are privately owned. The transload facility in La Crosse is owned and operated by F.J. Robers Co. Source: www.cpr.ca.



Figure 20: Canadian Pacific Railway rail yard in north La Crosse and transload facility at F.J. Robers Co. on French Island in the town of Campbell.

Other Services and Rail Activity

CP offers passenger rail tours on its Royal Canadian Pacific in eastern British Columbia and western Alberta. Regular passenger rail service on CP trackage is provided by ViaRail in Canada and Amtrak in the United States. CP also continues its Holiday Train program to raise funds and collect food for food banks. Every December, the Holiday Train makes a stop at the Amtrak Station in La Crosse.

Waterway Facilities

The Mississippi Valley Division (MVD)—one of nine divisions that make up the United States Army Corp of Engineers (USACE)—manages the entire length of the Mississippi River from the Great Lakes to the Gulf of Mexico. The MVD consists of six interdependent districts—St. Paul, Rock Island, St. Louis, Memphis, Vicksburg, and New Orleans—responsible for maintaining navigation channels for the transport of goods. The St. Paul District has jurisdiction over 284 miles of the Upper Mississippi River. The District is responsible for maintaining a 9-foot-deep navigation channel—243.6 miles on the Mississippi River and 40.6 miles on the Minnesota, St. Croix, and Black Rivers—and the 12 uppermost navigation pools, and locks and dams from Guttenburg, Iowa north to Upper St. Anthony's Falls in Minneapolis, Minnesota.

The planning area includes the southern half of navigation pool 7, which extends from Lock & Dam 7 (LD 7) located north of La Crescent, Minnesota near Dresbach, Minnesota upstream to LD 6 near Trempealeau, Wisconsin; LD 7 located on Mississippi River mile 702.5 in the town of Dresbach; and the northern half of navigation pool 8, which extends from LD 8 near Genoa, Wisconsin, upstream to LD 7. Figure 19 shows navigation pools 7 and 8 and LD 7 in the planning area.

LD 7 was constructed with a lock 110 feet wide by 600 feet long and a concrete dam 940 feet long. It was placed into operation in April of 1937.

Port of La Crosse

The Port of La Crosse stretches for about four miles from Black River mile 1.2 south to Mississippi River mile 698.0 just beyond the Harold E. Craig Fleeting site. It handles nearly one million tons of commodities each year, including liquid, cement, grain, and general bulk products. It also supports recreational boating and fishing and an active excursion boat trade, with tours provided on the La Crosse Queen, Julia Belle Swain, and Mississippi Explorer.

Freight Movement and Transfer

Freight is transported on the Mississippi and Black Rivers on barges that are towed up and down river by a tug. The average tow on the Upper Mississippi River is 15 barges consisting of 5 barges tied together and moving 3 abreast. Barges are typically pushed because it provides more control and allows more barges to be moved at once. A typical barge carries 1,500 tons of cargo, which is 15 times greater than a rail car and 60 times greater than a trailer truck.

The transfer of commodities between barge and truck occurs at several locations along the Mississippi and Black Rivers. The F.J. Robers Co. transload facility (top of Figure 21) also provides transfers between barge and CP rail. The rivers are also home to several fleeting sites, which allow barges to be set aside while they wait to be loaded and unloaded). Table 8 summarizes the characteristics of the major freight transfer and fleeting sites in the Port of La Crosse.



Figure 21: Freight transfer and barge fleeting operations. Top: F.J. Robers transload facility; bottom left: Isle La Plume fleeting site; bottom right: City of La Crosse dock. *Source:* La Crosse Area Planning Committee.

Table 8: Major Freight Transfer and Barge Fleeting Sites

Site	Location	Notes
Isle La Plume Fleeting Site	East side of main channel of the Mississippi River (mile 696.4), west of Isle La Plume, south of the municipal dock, and across Main Channel from Hintgen Island fleeting site, La Crosse.	• Major fleeting sites in the Port of La Crosse. • Operated by a local fleeting service under lease with the City Harbor Commission. • WisDNR permit allows a capacity of 32 barges arranged in 8 tiers.
Harold E. Craig / Hintgen Island Fleeting Site	West side of main channel of the Mississippi (mile 696.4) and opposite the Isle La Plume fleeting site owned by the City of La Crosse.	• Operated by Brennan Marine Inc. • Capacity to hold 15 barges in 5 tiers.
Xcel Energy/Northern States Power	West side of plant on Black River (mile 0.7R), French Island, town of Campbell.	• Overflow site for barge fleeting.
Midwest Industrial Fuel	Black River, approximately one mile above Mississippi River mile 698.1; 0.2 mile above CP Rail System Bridge.	• Temporary barge fleeting for up to 9 barges when not receiving asphalt and petroleum products.
Brennan Marine, Inc	Black River (mile 1.2); Bainbridge St, French Island, Town of Campbell.	• Switching; fleeting; barge cleaning and repairs; dry dock; diving; short-haul towing; freight movement.
F.J. Robers Co.	Black River (mile 1.0), south of Brennan Marine on Bainbridge St, French Island, town of Campbell.	• Fleeting for 6 barges when dock operations allow. • Transload facility for Canadian Pacific. • Freight transfer between barge, rail, and truck. • Commodities include steel products, cement, salt, coal, iron products, aggregates, generators and transformers, fertilizers, grain, vegetable oils.
City of La Crosse Municipal Dock	Black River (mile 1.4); South side of Copeland Park at western terminus of St. Cloud St, La Crosse.	• Freight transfers between barge and truck. • Commodities include heavy machinery and iron ore.
Cargill Aghorizons	Black River (mile 0.5); Bainbridge St, French Island, Town of Campbell.	• Transfer of grain between barge and truck.
Holcim Inc.	Mississippi River (mile 697.5); Cross St, La Crosse.	⇨ Transfer of cement between barge and truck.
Source: Port of La Crosse Harbor and Waterfront Plan 2011.		

The First Supply Plumbing/Division St dock and Hanke Terminals on Isle La Plume (not included in table) do not have barge fleeting or provide shipping services but they do provide storage for ductile iron pipe and dry bulk, respectively.

Air Cargo Facilities

Although the La Crosse Airport handles some freight and mail carried by its commercial passenger air carriers, it does not have dedicated air cargo service.

Interim National Multimodal Freight Network (NMFN)

The Interim Multimodal Freight Network is based on the statutory requirements identified in 49 U.S.C. 70103(b)(2) and includes the:

- National Highway Freight Network
- Freight rail systems of Class I railroads
- Public ports of the United States that have total annual foreign and domestic trade of at least 2,000,000 short tons
- Inland and intracoastal waterways of the United States
- Great Lakes
- St. Lawrence Seaway
- Coastal and ocean routes along which domestic freight is transported
- 50 airports located in the United States with the highest annual landed weight
- Other strategic freight assets such as railroad connectors and border crossings

The NMFN is considered an interim network until such time all statutory requirements have been fulfilled and the network approved. Table 9 lists the interim NMFN facilities in the planning area; Figure 22 illustrates the interim network.

Table 9: Interim National Multimodal Freight Network: LAPC Planning Area

Facility	Type	Planning area extents
I-90	National Highway Freight Network (NHFN)	I-90 through the planning area
STH 16	Wisconsin part of draft National Multimodal Freight Network	I-90 – La Crosse St
USH 53	Critical urban freight corridor in NHFN	I-90 – USH 14/61
USH 14/61	Critical urban freight corridor in NHFN	USH 53 – STH 35
La Crosse St	Wisconsin part of draft National Multimodal Freight Network	USH 53 – STH 16
Losey Blvd	Wisconsin part of draft National Multimodal Freight Network	La Crosse St – USH 61
Port Operators of La Crosse #2	Intermodal connector	Clinton St from Bainbridge St to USH 53/Rose St; Bainbridge St from Clinton St to Port facility
Port Operators of La Crosse #1	Intermodal connector	King St between Front St and 3rd St (USH 53)
M-35	Marine highway corridor	Navigation channel through the planning area
Mississippi River	Domestic Waterway Route	Mississippi River through the planning area
Canadian Pacific Railway	Rail freight network	Canadian Pacific through the planning area
Burlington Northern & Santa Fe Railway	Rail freight network	Burlington Northern & Santa Fe through the planning area
Source: U.S. Department of Transportation; www.transportation.gov.		

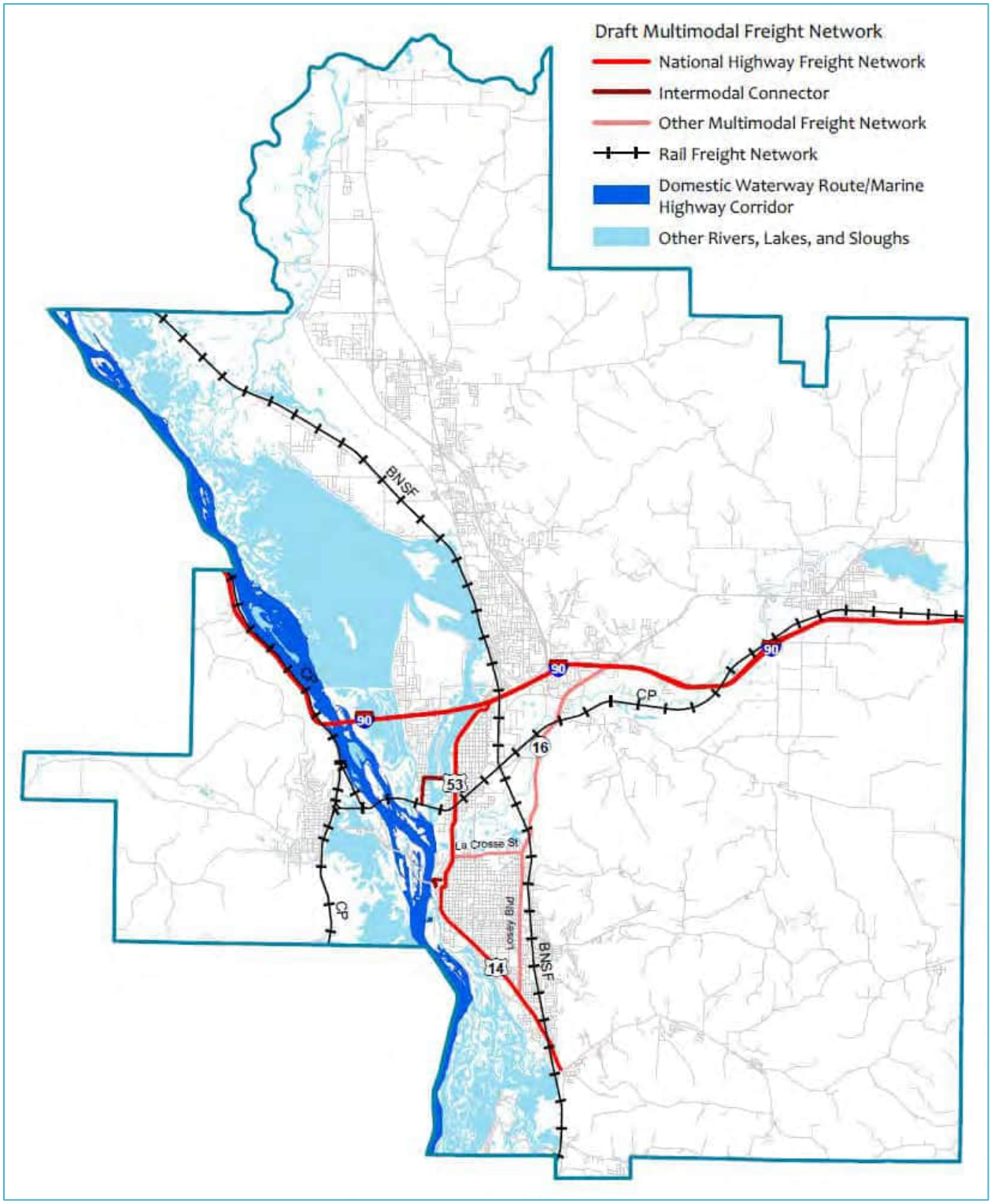


Figure 22: Draft LAPC Multimodal Freight Network. *Data source:* U.S. Department of Transportation.

Freight Operations and Forecasts

Freight movement into and out of La Crosse County[26] changed dramatically between 2011 and 2017 as illustrated in Table 10.

Freight shipped out of La Crosse County shifted significantly to barge, with barge tonnage increasing 155.2 percent in 2017. Barge freight more than doubled its share of total originating tonnage, increasing from 11.0 percent in 2011 to 23.3 percent in 2017. Although freight trucked out of the county increased only a modest 4.5 percent, trucking still dominated in 2017 with 75.7 percent of the share (down from 87.4 percent in 2011) of all freight tonnage moving out of the county.

Freight movement into the county was also dominated by trucked freight, with 88.6 percent of all freight tonnage terminating by truck. Freight trucked into the county increased 49.1 percent from 2011, adding nearly 1.6 million tons. All other freight modes experienced decreases in freight tonnage terminating in the county. Overall, freight tonnage increased for both originating and terminating freight.

Table 10: Freight Movement in La Crosse County

Freight Mode	Originating (in tons)			Terminating (in tons)		
	2011	2017	% Change	2011	2017	% Change
Truck	3,290,838	3,439,401	4.5	3,191,606	4,757,598	49.1
Water	415,500	1,060,275	155.2	423,000	377,542	-10.7
Rail	58,816	43,230	-26.5	276,092	232,500	-15.8
Air[1]	0.013	0.158	11.2	0.236	0.179	-24.2
Total	3,765,154	4,542,906	20.7	3,890,698	5,367,640	38.0

[1] Excludes mail. Only terminating freight in 2011 had mail and it constituted 89.6% (4,057 of 4,528 pounds) of the weight. No mail was shipped or received at the La Crosse Regional Airport in 2017.
Sources: Commodity flow data c/o Wisconsin Department of Transportation; T-100 Market (All Carriers), Bureau of Transportation Statistics; transtats.bts.gov.

According to 2040 forecasts in the *Wisconsin State Freight Plan*, I-90 through the planning area will experience the highest growth in truck freight tonnage and value, increasing in tonnage by 50,000 to 100,000 tons and increasing in value by more than $50 million. The commodities forecasted to have the greatest tonnages moved by truck in the state are nonmetallic minerals, farm products, secondary traffic, food or kindred products, and clay, concrete, glass or stone.

[26] La Crosse County is the geography of interest because commodity flow data is only available at the county level, two-thirds of the county is in the planning area, and most of the planning area and industrial activity is in La Crosse County.

Rail tonnage through the planning area is forecast to exceed 50 million or a 75-125 percent increase by 2040 for each BNSF Rail and CP Rail. Total value is expected to exceed $100 billion (75-125 percent increase) on the BNSF and between $20 billion and $100 billion (>125 percent increase) on the CP. The commodities forecast to see the greatest tonnage moved by rail in the state are crude petroleum or natural gas, chemicals or allied products, nonmetallic minerals, coal, and farm products.

La Crosse County is predicted in the State Plan to ship less freight by water than it does now because gravel and sand currently shipped from the port is forecasted to move by rail in 2040. These commodities are not mined in La Crosse County so what is barged out is trucked in from other counties. According to the 2017 commodity flow data provided by WisDOT only 2,299 tons or 0.2 percent of total tonnage shipped out by barge was gravel or sand. A shift from barge to rail would have a small impact on total tonnage shipped out by barge, but it would triple the tonnage of gravel and sand shipped out by rail and double its share of rail tonnage. Considering the loss of a transload facility (WATCO) and a team track (BNSF) to BNSF consolidation of transload locations, it is not likely that the shift to rail would occur in La Crosse County.

The movement of freight at the La Crosse Regional Airport has historically been low and is forecast to remain low in 2030 compared to other commercial service airports in Wisconsin. The *2030 Wisconsin State Airport System Plan* forecasts the total pounds in and out (includes mail) to be 6,800 pounds in 2030, which is a 78.9 percent increase from the actual volume reported for 2010. At this time, this forecast is inconsistent with the trend suggested in Table 10 where total volumes in and out decreased 85.2 percent from 4,554 pounds in 2011 to 672 pounds in 2017. The forecast for dedicated air cargo, however, is 0 pounds, which means that the increase was attributed to mail of which there was none in 2017.

Passenger Services

Passenger services in the LAPC planning area include passenger rail service provided by Amtrak, intercity bus service provided by Jefferson Lines, and air passenger service provided by air carriers serving the La Crosse Regional Airport.

Passenger Rail Service

Existing Service

Amtrak

The National Railroad Passenger Corporation or Amtrak was established in 1970 when President Nixon signed the Rail Passenger Service Act. In 1971, 20 railroads opted to participate in the formation of Amtrak and turned over their passenger services to the new company. Service began on May 1, with a train running between Philadelphia, PA and New York, NY.

Today, Amtrak operates 15 long-distance corridors, including the *Empire Builder* between Chicago, IL and Portland, OR/Seattle, WA, which serves the planning area with one eastbound and one westbound train scheduled to arrive at 10:47 a.m. and 7:11 p.m., respectively, each day at the train station on the north side of La Crosse. The train station is open from 9:45 a.m. to 7:45 p.m. Monday through Friday, has a staffed ticket sales office, and has accessible facilities (platform, restrooms, waiting room, water fountain, parking) for persons with disabilities.

Amtrak also operates 29 state-supported, short-distance corridors like the Hiawatha Service between Chicago, IL and Milwaukee, WI and partners with eight commuter rail services on the Northeast Corridor (NEC) where Amtrak operates the *Acela®*, *Northeast Regional* and long-distance services. Although Amtrak is a minority user of the NEC, it is the only operator to provide end-to-end service.

Figure 23 shows Amtrak's long-distance corridors (blue and red) in the Midwest and the state-supported, short-distance corridors (red) that run on the same rail lines.



Figure 23: Amtrak's long-distance corridors (blue and red) in the Midwest and their state-supported, short-distance corridors (red) (2018). *Source:* Midwest Interstate Passenger Rail Commission, www.miprc.org.

Envisioned Service & Planning Initiatives

Midwest Regional Rail Initiative

The Midwest Regional Rail Initiative (MWRRI) began back in 1996 when nine Midwestern state departments of transportation (Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Nebraska, Ohio, Wisconsin) began working together to develop a high-speed rail system for the region. It began as a series of individual corridor service concepts that over time developed into a well-defined, integrated vision to create a 21st Century regional passenger rail system. The vision transformed into the Midwest Regional Rail System (MWRRS) plan whose major elements include:

- Use of 3,000 miles of existing rail rights-of-way to connect rural, small urban, and major metropolitan areas.
- Operation of a "hub-and-spoke" passenger rail system providing service to and through Chicago to locations throughout the Midwest.
- Introduction of modern train equipment operating at speeds up to 110 mph.

- ⇨ Provision of multimodal connections to improve system access.
- ⇨ Improvement in reliability and on-time performance.

Figure 24 illustrates the System as proposed in the Midwest Regional Rail System Executive Report, September 2004.



Figure 24: Proposed Midwest Regional Rail System and feeder bus routes. *Source:* Midwest Regional Rail System Executive Report, September 2004.

Minneapolis/St. Paul – Milwaukee High-Speed Rail Corridor to Chicago

To help complete the MWRRI vision, the Minnesota Department of Transportation (MnDOT) embarked on a study that emphasized improving service between Milwaukee, WI and the Twin Cities. An analysis to identify "reasonable and feasible passenger rail alternative(s) was completed and released in 2011 as the Final Alternatives Selection Report (MWRRI Phase 7). The most reasonable and feasible passenger rail alternative identified is the existing Amtrak route through La Crosse.

A Tier 1 Environmental Impact Statement for this corridor is currently underway.

Twin Cities-Milwaukee-Chicago (TCMC) Intercity Passenger Rail Service

With political support for "high-speed" rail in Wisconsin and Minnesota cooling and the process to complete the Tier 1 EIS slowing, MnDOT in partnership with the Wisconsin Department of Transportation (WisDOT) and the La Crosse Area Planning Committee requested Amtrak to complete a study to determine the feasibility of adding a second daily train between the St. Paul/Minneapolis/St. Cloud, MN and Chicago, IL. Of four route scenarios considered, the most feasible route scenario for initial start-up service terminated at St. Paul.

The feasibility report (2015) recommended a next phase of study on an initial start-up service between Chicago and St. Paul Union Depot. The Phase 1 Study has to date completed the Purpose and Need Statement, Alternatives Analysis, and an RTC Operations Analysis Report. Phase 2 of the project will complete the environmental analysis and generate a service development plan.

Service would provide two round trips on the existing Amtrak route and operate at conventional speeds (79 mph).

Midwest Regional Rail Planning Study

As part of a national planning effort, the Federal Railroad Administration (FRA) initiated the Midwest Regional Rail Planning (MWRRP) Study to explore the potential for a high-performance, multistate, intercity passenger rail network in the Midwest region that builds on current rail planning efforts within the 12 states of Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Wisconsin. The Study will provide a 40-year framework out to 2055 for the Midwest passenger rail network, service, financing, and governance.

The public process began in March and concluded in December of 2017. Documents related to the process can be found at www.midwestrailplan.org/documents, but a draft plan has not yet been made available.

Regional Bus Service

Jefferson Lines is a long-distance, intercity bus service that serves 14 states in the United States from eastern Washington to eastern Wisconsin and northern Minnesota to southern Arkansas (Figure 25).

Jefferson Lines offers one eastbound trip and one westbound trip through the La Crosse area, with stops at Grand River Station in downtown La Crosse and at Mitchell Hall on the

University of Wisconsin – La Crosse (UWL) campus. The eastbound trip destined for Milwaukee, WI includes stops in Sparta, Baraboo, and Madison in Wisconsin. The westbound trip destined for Minneapolis, MN and beyond includes stops in Winona and Rochester in Minnesota.

The ticket counter/information desk at Grand River Station is staffed by Jefferson Lines from 12:00 p.m. to 4:00 p.m. Monday through Saturday for the purchase tickets or shipment/pick-up of packages. Mitchell Hall is only a drop-off/pick-up location, but it's also one of 18 "college connection" stops in Wisconsin, Minnesota, Iowa, and North Dakota.

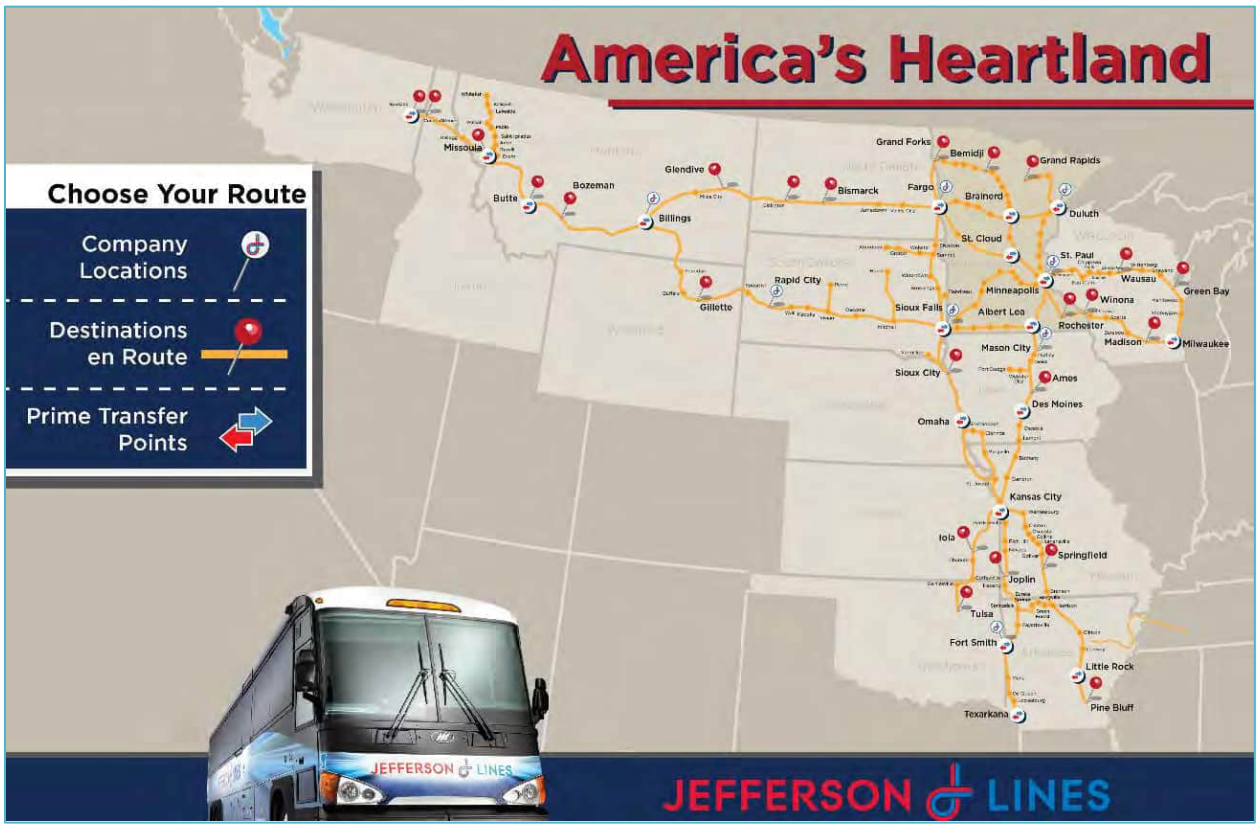


Figure 25: Jefferson Lines route map. *Source:* Snapshot of full route map from www.jeffersonlines.com/plan-your-trip/route-maps/.

Commercial Air Passenger Service

The La Crosse Regional Airport (LSE) is categorized by the Federal Aviation Administration (FAA) as a non-hub primary commercial service facility. This means that the airport is publicly owned, receives scheduled passenger service, and has more than 10,000 passenger boardings but less than 0.05% of all U.S. boardings each year.

LSE is a self-sufficient entity of the city of La Crosse. It sits on 1,380 acres on French Island and boasts the third longest runway in Wisconsin. Currently, LSE provides non-stop service to Chicago, IL on American Airlines and to Minneapolis/St. Paul, MN and Detroit, MI on Delta Air Lines. Other air carriers include Allegiant Air, Ameristar Air, Envoy Air, Miami Air International, SkyWest Airlines, Sun Country Airlines, Swift Air, and USA Jet Airlines.

Amenities at LSE include eateries, a play area for children, a USO/military lounge, a room for nursing mothers, an area for pets and service animals, a conference room, and free WIFI. Public parking is available at a cost for short- and long-term stays.

The hourly parking rate for one of the 65 short-term parking spaces is free for the first 20 minutes, $2.00 for 20-60 minutes, and $1.00 for each additional 30 minutes up to a maximum of $11.00 per day. The daily parking rate for one of the 739 long-term parking spots is the same as for short-term except that for the additional cost over 60 minutes is $1.00 per hour up to a maximum of $8.00 per day.

Visitors to the area may also rent a vehicle from Avis, Enterprise, Hertz, or National.

Other Passenger Services

For-Hire Transportation Services

Taxicab companies and transportation network companies (TNCs) are the two types of for-hire (and for-profit) transportation services that operate in the La Crosse area. (Subsidized, specialized transportation services will be discussed in the next section, Local Transit Networks & Services.)

Taxi service comes in three general flavors: 1) Cruising (think of hailing down a cab in New York City); stands (a line of cabs at an airport); and pre-booked. The four major cab companies that operate in the La Crosse area—CTS Taxi, Coulee Region Taxi, Bullet Cab, and Bee Cab—are pre-booked services and assign rides to drivers as the requests are made. Requests are made by phone and rides are not shared.

Uber and Lyft are TNCs that have been operating in the La Crosse area since 2017. TNCs are different from traditional taxi service in that they utilize technology (app-based assignments) to gain efficiencies, they offer shared rides, and the drivers own their own vehicle. The original prediction was that TNCs would reduce the need for personal car ownership and ultimately remove cars from the road, but a study[27] commissioned by Uber and Lyft of six major metropolitan areas showed that their vehicles were responsible for significant portions of vehicle miles traveled (VMT) within the cores of those regions and that on average only 54 to 62 percent of the VMT had a rider. The rest of the miles traveled

[27] Memorandum on Estimated TNC Share of VMT in Six US Metropolitan Regions, Fehr & Peers, August 2019.

were spent driving between passengers. Other studies[28] have shown a connection between the rise of TNCs and the decline in transit ridership.

As relative newcomers to the region, the impact that Uber and Lyft have had on transit ridership, vehicle miles traveled, and traffic congestion has not been studied, but they appear to have no significant impact and serve more to fill a gap in services.

Airport Shuttle Service

GO Airport Shuttle is a shared-ride airport shuttle service between Minneapolis/St. Paul airport (MSE) and the following La Crosse area locations: Viterbo Student Union, Amtrak Station, La Crosse Regional Airport, La Crosse Holiday Inn, and La Crosse Days Inn Hotel.

Passenger Service Operations and Forecasts

Figure 26 shows passenger activity for air carrier services at the La Crosse Regional Airport and for Amtrak passenger rail service at the La Crosse Amtrak station as the total number of passengers getting on (boardings) and off (deboardings). The figure shows only the total boardings[29] for the two Jefferson Lines locations (Grand River Station transit station and UW-La Crosse) in La Crosse.

All the services experienced seemingly random ups and downs in totals, with the change between the lowest and highest year being 11.0 percent for the Airport, 19.9 percent for Amtrak, and 22.4 percent for Jefferson Lines. The linear forecasts out to 2040 trend flat for the Airport and Jefferson Lines and upward for Amtrak.

According to *Wisconsin State Airport System Plan 2030*, the number of enplaned (boarding) passengers at the La Crosse Regional Airport is forecast to increase a modest 0.5 percent from 2010 to 2030.

Amtrak forecasts in its *Feasibility Report on Proposed Amtrak Service Chicago-Milwaukee-La Crosse-Twin Cities-(St. Cloud)* (May 2015) that a second round-trip train between Chicago and the Twin Cities will add about 155,000 riders annually.[30] The project is now formally known as the Twin Cities-Milwaukee-Chicago (TCMC) Intercity Passenger Rail Service Project and, contingent upon timely funding, is anticipated to be concluded and implemented as early as 2022.

[28] Examples: *Fare Choices: A Survey of Ride-Hailing Passengers in Metro Boston*, Metropolitan Area Planning Council, 2018 and *Unsustainable? The Growth of App-Based Ride Services and Traffic, Travel and the Future of New York City*, Schaller Consulting, 2017.

[29] Total ridership was not readily available from Jefferson Lines.

[30] *Source:* TCMC Project fact sheet, September 2017.

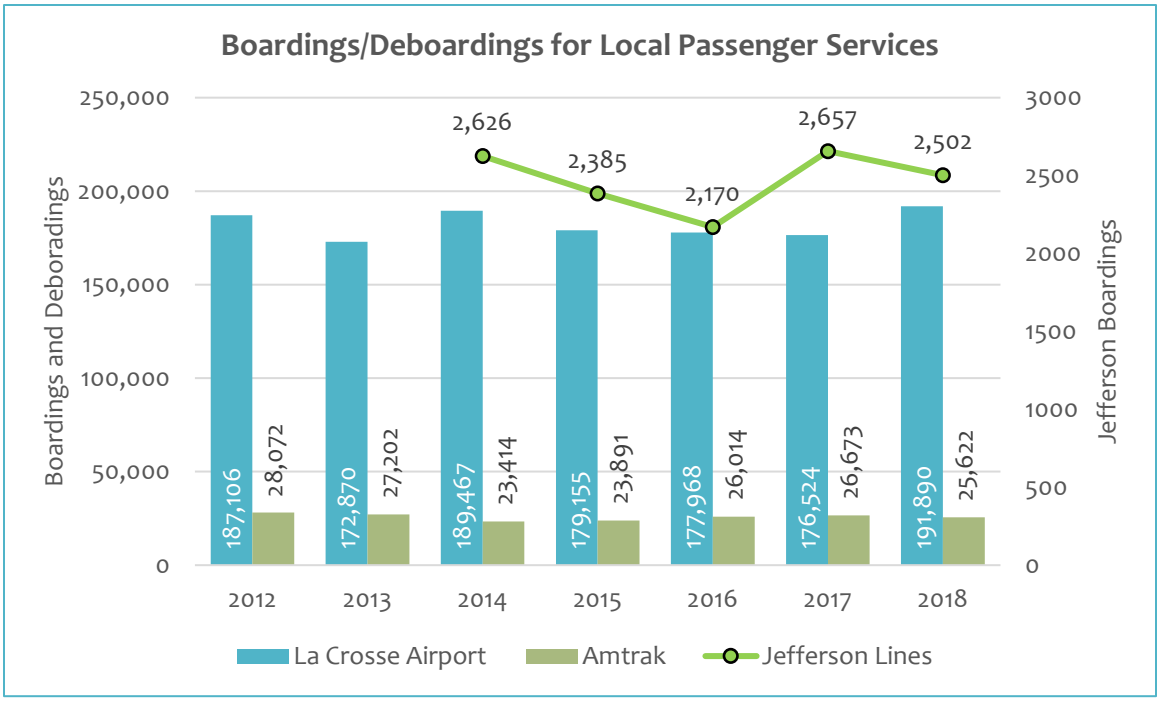


Figure 26: Boardings/deboardings for local passenger services. *Sources:* Bureau of Transportation Statistics; railpassengers.org; Jefferson Bus Lines.

Local Transit Networks & Services

Transit services in the planning area include fixed-route city bus, intercity rural regional bus, shared-ride taxi, and specialized transportation for the elderly and persons with disabilities.

La Crosse City Bus

The La Crosse Municipal Transit Utility (MTU) is the fixed-route transit provider for the city of La Crosse. The MTU operates five core routes, two circulator routes, and other routes that provide connections to neighboring communities and safe transportation between the campuses and downtown La Crosse.

As required by federal law, MTU also provides complementary paratransit within three-quarter mile of a fixed route to meet the needs of persons with disabilities. Deviated fixed-route service is provided to meet this requirement when complementary paratransit service is not feasible. All paratransit vehicles are equipped with wheelchair lifts and all fixed-route vehicles can kneel to the curb and are equipped with wheelchair ramps and automatic vehicle location (AVL) systems that allow for automatic stop announcements.

Over 90 percent of La Crosse residents and nearly 54 percent of planning area residents are within the MTU service area (1/4-mile from a bus stop for fixed-route), but bidirectional service is absent along significant segments of most routes, resulting in reduced rider access and convenience.

Cash fares are $1.50 for adult riders, $1.25 for youth (ages 4-17), and $0.75 for seniors (age 65 and older) and persons with disabilities.

MTU Core Routes

The core routes include Route 1 South Ave, Route 2 Green Bay, Route 4 Losey Blvd, Route 5 Valley View Mall, and Route 6 Northside. They all provide service seven days per week, with weekdays providing 30-minute service from 5:12 a.m. to 5:45 p.m. and 60-minute service thereafter to 10:40 p.m. Saturday and Sunday service drops to 60-minute service, starting at 7:42 a.m. and ending at 7:40 p.m. (Saturdays) or 6:40 p.m. (Sundays). All the core routes begin and end at the Grand River Station transit center.

MTU Circulator

In 2015, a campus circulator referred to as "**MTU**GO" was initiated and began providing 10-minute service to the University of Wisconsin-La Crosse (UWL) and the Western Technical College (WTC) campuses. The purpose of the circulator was to provide better access to academic buildings for students and to serve as a connection between campuses and student intensive residential areas. But because the campus circulator was underperforming

during its three years of service, it was transformed in 2018 into a new circulator route designed to provide the community with access to daily necessities and conveniences, such as grocery stores, clinics, and shopping areas within 10 minutes of the downtown core. Within its first two months of operation it had already outperformed the campus route.

MTUGO Routes 1 and 2 together provide bidirectional service on weekdays from 7:12 a.m. to 5:10 p.m. After 5:10 p.m. Route 1 ceases operation and Route 2 continues to provide 30-minute, unidirectional service until 10:10 p.m. This is the only MTU route that provides 30-minute service at night.

Figure 27 illustrates the **MTU**GO circulator and popular destinations along the route.

Other MTU Routes

Contracted Routes

MTU has one city of La Crosse route—Route 8 Crossing Meadows—that is coupled with Route 7 French Island contracted by the town of Campbell. They are for the most part unidirectional and provide 60-minute service on weekdays from 5:55 a.m. to 5:55 p.m. Route 7 French Island operates as a deviated fixed-route to meet the federal requirements for complementary paratransit. It also provides service to the La Crosse Regional Airport by request.

Two other contracted routes include Route 9 Onalaska and Route 10 La Crescent. Route 9 provides 60-minute service on weekdays from 6:55 a.m. to 10:23 a.m. and from 1:25 p.m. to 6:23 p.m. As revealed in a 2017 survey of bus riders, the mid-day gap in service can be challenging for riders with medical appointments and those destined for the DMV.

Route 10 provides 60-minute, deviated service from 5:42 a.m. to 7:00 p.m. on weekdays and from 7:42 a.m. to 3:30 p.m. on Saturday. This service was expanded in 2017 by the city of La Crescent to include Saturdays.

Figure 28 shows MTU's core routes and the routes contracted by Campbell, Onalaska, and La Crescent.



Figure 27: MTUGO **circulator route.** *Source:* MTU Rider Guide, 2017.

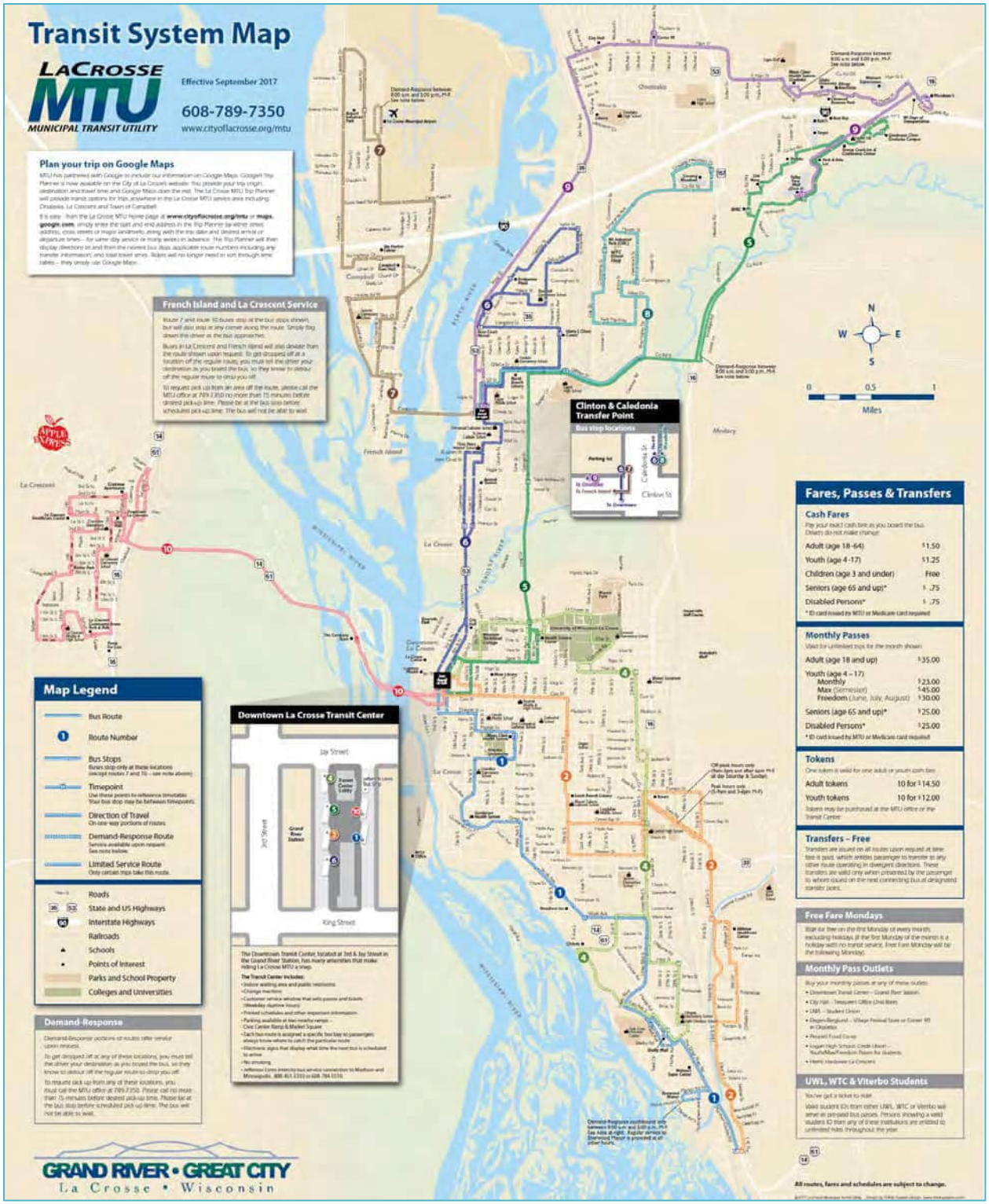


Figure 28: MTU transit system map. *Source:* MTU Rider Guide, 2017.

Safe Ride

Safe Ride is a state-funded service designed to reduce drinking and driving by college students. During the Fall and Spring semesters, Safe Ride operates between downtown La Crosse and the college campuses every 15 minutes from 10:00 p.m. to 3:00 a.m. on Thursdays and Fridays and from 9:00 p.m. to 3:00 a.m. on Saturdays.

Intercity Rural Regional Bus

Scenic Mississippi Regional Transit

Scenic Mississippi Regional Transit, or "the SMRT bus" as it's locally called, is an intercity rural regional bus service operating in Crawford, Vernon, Monroe, and La Crosse Counties.

The service began in December of 2012 under the administration of the city of Prairie du Chien to provide connections for the communities of Prairie du Chien, Viroqua, Westby, and Coon Valley to the city of La Crosse and specifically to such destinations as UWL, WTC, Mayo Health System, and Gundersen Health System. As the service expanded into Monroe County in 2019 to provide connections for Tomah and Sparta to La Crosse, the administration of the program transferred from Prairie du Chien to La Crosse County.

Currently SMRT offers deviated, fixed-route service Monday through Friday on its four routes: Red (Prairie du Chien-La Crosse), Yellow (Viroqua-La Crosse), Blue (Viroqua-La Crosse), and Green (Tomah-La Crosse). All buses include bike carriers and are wheelchair accessible. All trips regardless of origin or destination are $3.00. Punch cards are available for a discounted rate.

Figure 29 shows the SMRT routes as of November 2019.

The Red Route is roughly 130 miles and 4 hours travel time per each of its three round trips. It begins and ends in Prairie du Chien and serves stops in Prairie du Chien, Lynxville, Ferryville, Desoto, Genoa, Stoddard, and La Crosse. Service begins at 5:51 a.m. and ends at 6:17 p.m.

The Blue and Yellow Routes are identical—both beginning and ending at Vernon Memorial Hospital in Viroqua. Each round-trip (three for the Blue and four for the Yellow) is about two hours and serves stops in Viroqua, Westby, Coon Valley, and La Crosse. Service begins at 5:37 a.m. and ends at 6:54 p.m. on the Blue Route and begins at 6:25 a.m. and ends at 5:40 p.m. on the Yellow Route.

The Green Route is roughly 95 miles and 3 hours travel time for each of its three round-trips, beginning and ending at the VA Medical Center in Tomah. It serves additional stops in Tomah and stops in Sparta, West Salem, Onalaska, and La Crosse. The park-and-ride at the Valley View Mall is a local stop that allows for multimodal connections. Service begins at 6:00 a.m. and ends at 6:00 p.m.

In La Crosse, SMRT buses use MTU bus stops. This provides seamless transfers between the two systems when needed. Passengers wishing to access a SMRT bus but can't access one of the designated bus stops can flag down a driver anywhere along the rural portions of a route.

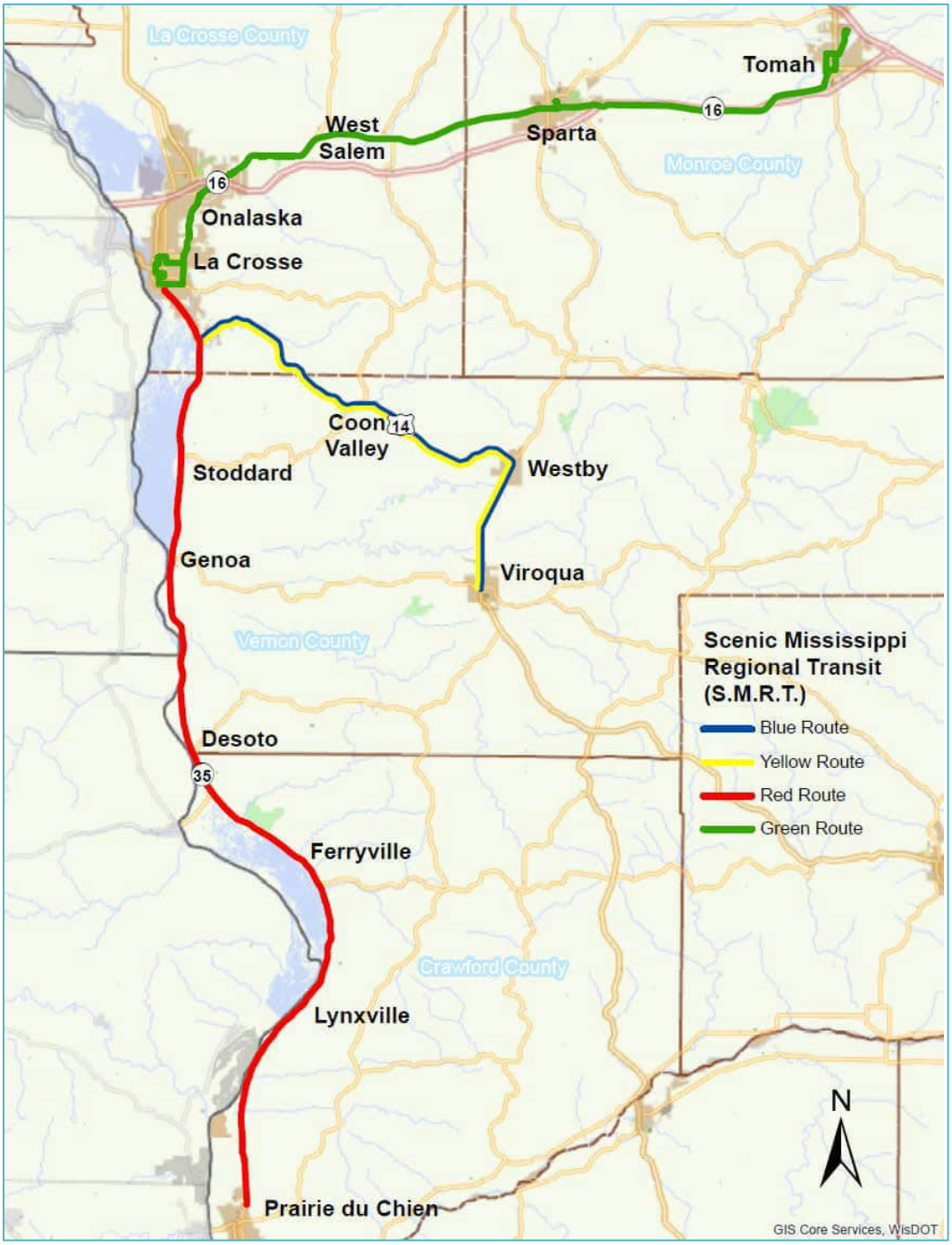


Figure 29: Scenic Mississippi Regional Transit network. *Source:* LAPC.

Rolling Hills Transit

Rolling Hills Transit (RHT) is provided by Semcac—a Community Action Agency that serves seven southeast Minnesota counties. Within our planning area, RHT serves La Crescent with curb-to-curb bus transportation on weekdays from 7:00 a.m. to 5:00 p.m. Trips are scheduled by calling RHT and are recommended to be reserved at least 24 hours in advance.

Cash fares are based on distances and destinations and may be as low as $1.50 for in-town trips in communities where a bus is located and up to $6.00 per trip when traveling more than eight miles from any area that is not listed on their website. Trips between La Crescent and Hokah, for example, would be $3.00 while trips between La Crescent and Caledonia or Brownsville would be $6.00.

Because La Crescent is also served by MTU, RHT riders could transfer onto the MTU and travel into La Crosse.

Shared-Ride Taxi

Onalaska-Holmen-West Salem Public Transit (OHWSPT) provides door-to-door, shared-ride van transportation for trips within and between the city of Onalaska, the village of Holmen, and the village of West Salem. Rides are not accepted for origins or destinations outside of these communities. Free transfers between MTU and OHWSPT occur at Center 90 in Onalaska and at the Valley View Mall in La Crosse. Riders who will be transferring to OHWSPT must call to arrange a pick-up at one of these locations. All transfers must have a valid transfer pass.

Service is available seven days per week from 6:30 a.m. to 7:00 p.m. Cash fares are $4.25 for adults, $3.75 for students (age 3-18), $3.75 for seniors (55 and older) and persons with disabilities. Punch cards are also available.

Specialized Transportation

Specialized transportation for the elderly and persons with disabilities is available through four main avenues: 1) La Crosse County Aging and Disability Resource Center (ADRC); 2) La Crosse Municipal Transit Utility; 3) managed care organizations; and 4) private pay or personal vehicle.

La Crosse County Aging and Disability Resource Center

The La Crosse County ADRC manages the La Crosse County Minibus program, which provides reservation-based, curb-to-curb bus transportation to La Crosse County residents age 60 and older and/or have a disability. All vehicles are wheelchair accessible.

The County is divided into three zones with differing notification requirements and fare prices. Reservation notification may be 24 hours or 48 hours and one-way fares may be $3.50, $4.00, or $4.50 depending on zone.

Service is available weekdays from 7:00 a.m. to 5:00 p.m. and on Saturday from 8:00 a.m. to 4:00 p.m.

La Crosse Municipal Transit Utility

As a fixed-route transit provider, MTU is required by federal law to provide complementary paratransit to persons with disabilities within a 3/4-mile distance of an MTU fixed-route. MTU provides this service as MTU Mobility Plus for all its routes except the Route 7 French Island and the Route 10 La Crescent, which provide deviated service to meet the requirement.

Service for MTU Mobility Plus is contracted by MTU with a private transportation provider (currently Abby Vans). MTU does not own or operate the vehicles as it does those for its fixed-route system. The curb-to-curb service is available to individuals unable to access or need more assistance using the fixed-route system, but they must go through a certification process to be eligible.

Managed Care Organizations (MCOs)

MCOs are organizations that manage Medicaid program health care and other services in their state. In the La Crosse area, the MCOs include Inclusa and My Choice Family Care–Care Wisconsin, Inc. Although MCOs themselves do not provide specialized transportation, they do arrange trips with private providers like Abby Vans, Coulee Trails, and Coulee Region Taxi for their Medicaid clients. This service is critical for low-income clients with disabilities to make medical appointments and to participate in social activities.

Private Pay or Personal Vehicle

Obtaining the services of a for-profit taxicab company by private pay is one option for persons who won't or can't take a bus or who do not qualify for other transportation assistance. Wheelchair-bound riders are limited to only two of the four private taxi companies in the area (CTS Taxi and Coulee Region Taxi). Demand for accessible vehicles can be high, however, especially when MCOs book trips for their clients' days in advance.

The most convenient option is to have access to a personal or family-member vehicle that is equipped to transport wheelchairs and electric mobility devices. This may not be the most feasible option, however, depending on the family support system, financial means, and personal needs of the rider.

Multimodal Connections

For those traveling by means other than the personal automobile, connections between transit providers and other modes is important for providing access to essential services like healthcare and government and for enhancing local and regional mobility.

The LAPC planning area is lucky to be served by several local and regional transit agencies as well as air and rail passenger services as discussed in previous sections. Table 11 summarizes how the various transit services connect to each other and to the La Crosse Regional Airport and the Amtrak station. It also identifies if there is an opportunity to transfer between personal automobile and transit at a park-and-ride or for a bicycle to be loaded onto a transit vehicle. These two opportunities allow for first-mile/last-mile connections to transit.[31]

The two urban systems in the planning area—La Crosse MTU and OHWSPT—together offer service to over three-quarters of the planning area population. Free transfers between the two systems allow for direct service on demand to the La Crosse Regional Airport, but MTU service to the airport has significant limitations. The Route 7 French Island only operates on one-hour frequencies on weekdays and riders from outside French Island need to transfer in from other MTU routes, making it difficult to coordinate multi-system travel with flights.

Although the Amtrak station is within the MTU Route 6 service area, the stops are three blocks away and access to the southbound Route 6 requires inaccessible travel through dirt and broken asphalt (Figure 30). The most accessible route is also the longest route and outside the acceptable pedestrian travel distance to a stop of 1/4-mile (three blocks) or less. This travel route is six blocks long on sidewalk and connects northbound and southbound Route 5 Valley View to the Amtrak station. The need to travel three or more blocks between MTU bus stops and the station may be a deterrent for riders to use MTU as a connection to Amtrak. The only direct service at this time is provided by the SMRT Yellow Route, which serves the Amtrak station on demand.

The La Crosse MTU serves as something of a multimodal hub that moderately connects other transit and passenger services in the planning area to each other. Improving these connections through service enhancements and better schedule coordination would benefit not only the residents of La Crosse but also the residents of the communities served by the other systems. Recommendations for improving MTU service to the Amtrak station, the airport, and overall can be found in the *Grand River Transit Service Enhancement & Policy Plan*. Future planning efforts should consider coordinating fixed-route schedules, especially at likely transfer locations.

[31] Examples: I will drive (5-minute) or walk (25-minute) to Shopko South to pick up the SMRT bus to Viroqua. An employee at Gundersen Health System will drive 30 minutes to Viroqua to pick up the SMRT bus to go to work. The parking lots utilized are not official park-and-rides, however.

Table 11: Multimodal connections in the planning area

Bus Service	Airport	Amtrak	Bus system connections	Park-and-ride	Bikes on buses
La Crosse MTU	Route 7 on demand	Route 6: 3-block walk on sidewalk to Rose/Gould for NB; 3-block walk along railroad track to Copeland/St Andrew for SB; Route 5: 6-block walk on sidewalk to Hagar/Lang	OHWSPT at Center 90, Valley View Mall; SMRT at shared bus stops[1]	Ice Arena, La Crescent	Yes
Onalaska/Holmen/ West Salem Public Transit	Transfers required: MTU Route 9 at Center 90 and MTU Route 7 at Clinton/Caledonia	Transfers required: MTU Route 9 at Center 90 and Route 6 at Clinton/Caledonia, 3-block walk	MTU at Center 90 and Valley View Mall; SMRT at Valley View Mall P & R	Valley View Mall; I-90 in West Salem	No
Scenic Mississippi Regional Transit	Transfers required: MTU Route 4 at UWL, Route 6 at GRS, and Route 7 at Clinton/Caledonia	Yellow Route on demand	MTU at shared bus stops[1]	Valley View Mall	Yes
Jefferson Bus	Transfers required: MTU Route 6 at GRS[2] and Route 7 at Clinton/Caledonia	Transfer required: MTU Route 6 at GRS, 3-block walk from Rose/Gould	MTU at GRS and UWL	No	No
Rolling Hills Transit	Transfers required: MTU Route 10 at any MTU stop in La Crescent, Route 6 at GRS, and Route 7 at Clinton/Caledonia	Transfers required: MTU Route 10 at any MTU stop in La Crescent and Route 6 at GRS, 3-block walk from Rose/Gould	MTU at any MTU bus stop in La Crescent	Ice Arena, La Crescent	No

[1]SMRT uses MTU bus stops at UW-La Crosse, Western Technical College, Gundersen Health System (La Crosse and Onalaska), Mayo Health System (La Crosse), Cameron Park, and Shopko South, which also makes a good unofficial park-and-ride.
[2]Grand River Station transit center.

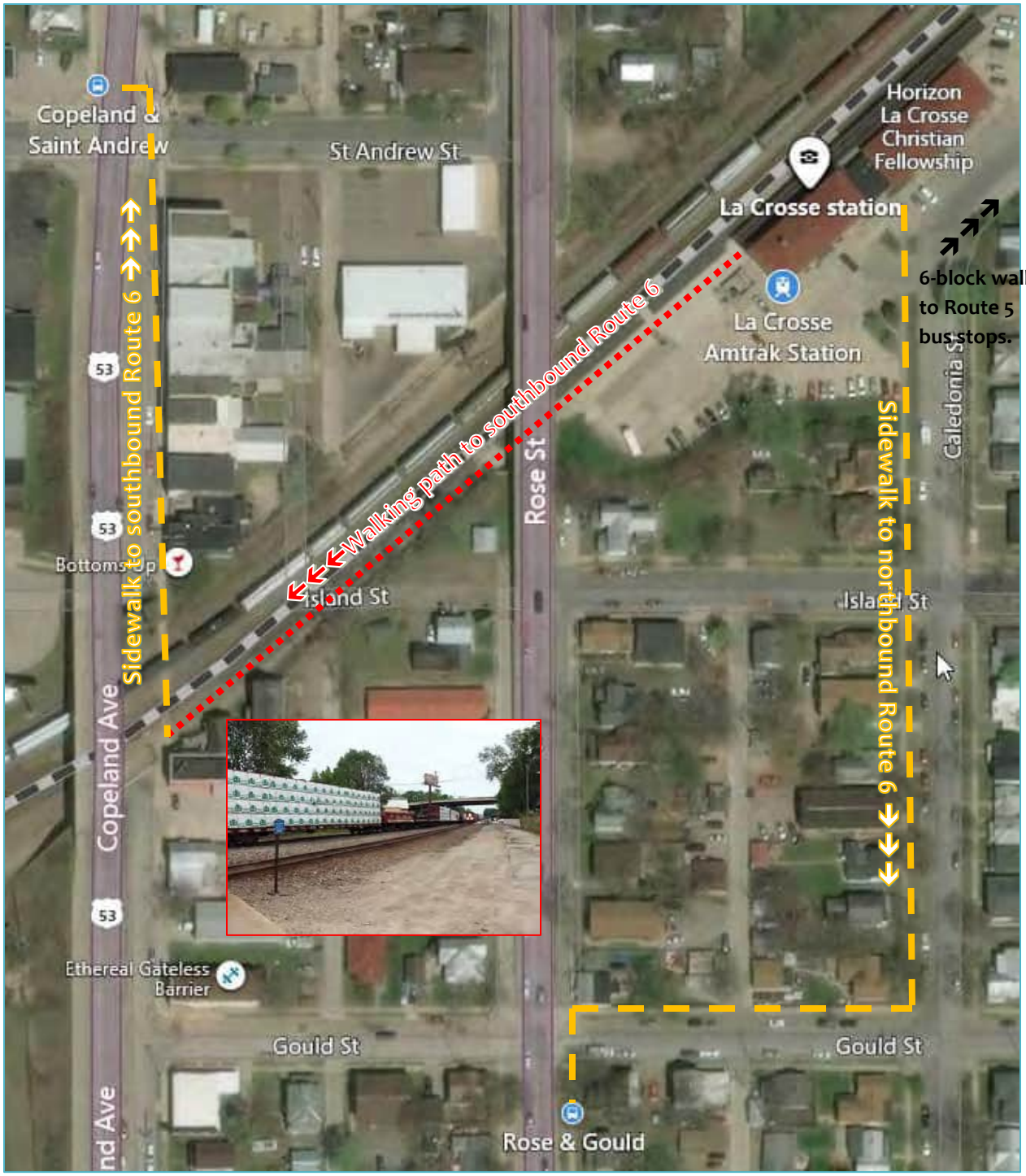


Figure 30: Pedestrian travel paths between MTU Route 6 bus stops and the Amtrak station. Yellow denotes travel paths on sidewalk; red denotes the travel path with no accessible accommodation. The picture inset shows the travel path looking from the location of the sidewalk that crosses the railroad track toward the location of the Amtrak station in the far background.

Transit Operations and Forecasts

Not unlike other modes of personal transportation, transit ridership fluctuates with the ups and downs in fuel prices—going up when gas prices increase and going down when gas prices decrease. This follows for the two urban systems (MTU and OHWSPT), but not for the rural system (SMRT). The increasing trend in SMRT ridership reveals a real demand and need to connect rural residents with their urban jobs and to connect rural communities.

Figure 31 compares annual ridership for MTU, OHWSPT, and SMRT for 2012-2018. From its first full year of service in 2013 to 2018, SMRT increased its ridership by almost 64 percent. This contrasts with MTU for which ridership decreased over 18 percent and with OHWSPT for which ridership decreased nearly 29 percent during the same time period.

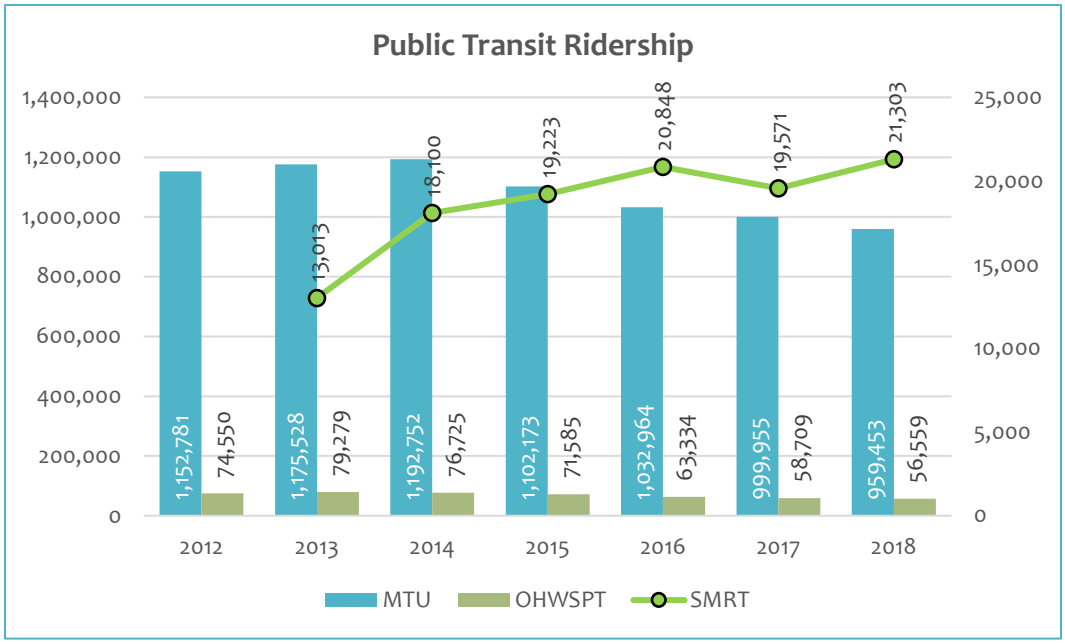


Figure 31: Public transit ridership, 2012-2018. *Sources:* National Transit Database (NTD); Mississippi River Regional Planning Commission (MRRPC).

Our current travel demand model does not forecast transit ridership. It incorporates transit as a mode choice by defining a certain percentage of all trips as transit trips. The percentage is based on boarding and alighting counts aggregated to traffic analysis zone.

Pedestrian and Bicycle Networks

Pedestrians and bicyclists often share facilities, including roads, trails, and sidewalks. State statutes and municipal ordinances dictate where and how pedestrians and bicyclists may travel, with states prohibiting pedestrians and bicyclists on freeways and interstate highways and bicyclists on sidewalks in central business districts unless allowed by the local municipality. Both prohibitions are for safety reasons—the former to protect pedestrians and bicyclists from high-speed motor-vehicle traffic, the latter to protect pedestrians from higher-speed bicyclists.

Roads

Just like motor vehicles, roads provide the basic artery on and along which pedestrians and bicyclists travel. The need for a dedicated facility like a sidewalk or a trail depends on several factors, including the volume of motor vehicle traffic, operating speed, width of the roadway, and land use.

While many pedestrians and bicyclists may feel comfortable traveling in the roadway of a quiet country lane, as traffic volume and speed increase, additional accommodation is necessary to improve not only comfort level but also safety. A wide shoulder or trail may work best along rural highways, but sidewalks and bike lanes become more necessary as roads become more congested and constrained as is the case in more urban areas like La Crosse and Onalaska.

Bike lanes can take several forms with varying levels of separation and protection. The lowest accommodation of bike lane is the conventional bike lane placed immediately adjacent to the travel lane. It provides no separation or protection from motor vehicle traffic other than a 6-inch white line. This is the only type of bike lane seen in the planning area. The highest accommodation of bike lane is the cycle track, which is installed within the roadway, but is physically separated from motor vehicle traffic and is distinct from the sidewalk. Variations of "buffered" and "protected" bike lanes fall between the two types.

Table 12 compares the bike lane miles inventoried in 2018 to those reported for 2015 in *Coulee Vision 2040*. As one might expect, the city of La Crosse has the most bike lanes in the planning area in 2018 at 17.6 lane miles, adding 5.3 miles since 2014 for an increase of 43 percent. The city of Onalaska has the second-most lane miles and are up 58.2 percent from 6.7 miles in 2015 to 10.6 miles in 2018. The town of Campbell has had the biggest change with the addition of bike lanes on Clinton St/CTH B as part of a La Crosse County Safe Routes to School project. The preferred accommodation among bicycling advocates in the area is a protected bike lane, but to date none have been installed.

Because bike lanes require dedicated space, installation in constrained environments usually means reallocating roadway space from parking and/or travel lanes—actions that often

experience significant opposition. Communities try to compromise by painting shared-road markings or "sharrows," but while they provide some education to motorists and bicyclists regarding bicyclist placement in the road, sharrows do little to improve safety or security. The city of La Crosse increased its lane miles of sharrows by 54.9 percent from 6.9 lane miles in 2015 to 10.7 lane miles in 2018. The village of West Salem is the only other community that has sharrows (1.1 lane miles).

Table 12: Comparison of Bike Lane Miles, 2015 and 2018

Community	Lane Miles 2015	Lane Miles 2018	Percent Change
La Crosse	12.3	17.6	43.1
Onalaska (C)	6.7	10.6	58.2
La Crescent	4.5	4.5	0.0
Shelby	3.2	3.2	0.0
Onalaska (T)	2.3	2.3	0.0
Holmen	0.6	0.6	0.0
Campbell	0.0	0.6	100.0
West Salem	0.6	0.6	0.0
Total	30.2	40.0	32.5
Source: LAPC GIS.			

Figure 33 shows the inventoried bike lanes and sharrows in the planning area and how they connect to existing trails for continuity in travel.

Sidewalks

Sidewalks offer the most efficient and effective means for making short trips in urban areas and for safely accessing transit stops. They run parallel to roadways, providing equivalent connections between origins and destinations as the roadways themselves. The development of sidewalks is addressed by municipalities in their municipal codes, identifying where and how wide sidewalks must be if required at all. Table 13 summarizes the sidewalk requirements for communities with provisions in their municipal codes. All but the town of Campbell require sidewalks or trails on at least one side of arterial and collector streets.

Only 29 percent of the centerline miles in the urbanized area have sidewalks on both sides of the street. An additional 9 percent of the centerline miles have sidewalk on one side and 4 percent have trail on one side, totaling 13 percent of the centerline miles with accommodations on only one side. More than 57 percent of the centerline miles in the urbanized area have no sidewalks or trail. Figure 35 shows how roads with sidewalks on both sides are concentrated in the core areas of the cities and villages.

Table 13: Local Sidewalk Requirements

Jurisdiction	Location	Minimum Width
La Crosse (C)	One side of frontage streets; both sides of all other streets	6 ft
Onalaska (C)	One side of frontage streets; both sides of arterial and collector streets	5 ft
La Crescent (C)	One side of arterial and major collector streets and trail on opposite side or trail on both sides; one side of minor collector and local streets	5 ft for sidewalks; 8 ft for trails
Holmen (V)	One side of frontage streets; both sides of all other streets; trail may replace sidewalk if indicated in adopted plan	5 ft
West Salem (V)	Both sides of arterial and collector streets; one side of local and 1-way streets	5 ft
Onalaska (T)	Arterial and collector roads; high-traffic areas (schools, commercial areas, etc.); at discretion	10 ft*
Campbell (T)	Not required	6 ft

*Minimum of 10 feet for pedestrian pathways or the right-of-way for pedestrian ways.
Source: Local subdivision and development codes.

Accessibility

The Americans with Disabilities Act (ADA) of 1990 is a civil rights statute that prohibits discrimination against people with disabilities. Of the five Titles of the Act, Title II specifically addresses making public services and public transportation accessible. Any public entity who designs and constructs facilities, including sidewalks, for public use that are not accessible by people with disabilities is in violation of the Act and may be subject to the withholding of federal funds or a lawsuit.

Sidewalks and other public pedestrian access routes must meet the ADA standards for transportation facilities issued by the United States Department of Transportation as based on the United States Access Board's ADA Accessibility Guidelines. In November of 2011, a Notice of Proposed Rulemaking (NPRM) was issued to update the existing accessibility guidelines, which were developed primarily for buildings and facilities on sites, to include guidelines for pedestrian facilities in the public right-of-way. The proposed guidelines have not yet been codified but are expected to be added as an appendix to 36 CFR Part 1190.

All public entities are required to perform a self-evaluation to identify barriers to accessing public programs, services, activities, and employment. Entities with 50 or more employees are also required to develop a transition plan that addresses the identified barriers, including a schedule for completing modifications. The city of La Crosse is in the process of creating its ADA Transition Plan.

Bicycling on Sidewalks

Wisconsin and Minnesota statutes prohibit bicyclists on sidewalks in central business districts (CBDs) unless allowed by ordinance by the local unit of government. The intent of the prohibition is to protect pedestrians as they exit buildings onto the adjacent sidewalk.

The city of Onalaska is the only municipality in the planning area that has adopted an ordinance allowing bicyclists on sidewalks in all areas of the city. Because the city grew with more of a suburban style development where businesses have significant setbacks from the road (and sidewalk), it has a very short (about two blocks) central business district where buildings are immediately adjacent to the sidewalk.

The city of La Crosse, for example, prohibits riding a bicycle "on any public sidewalk in the "downtown area" as defined [by the area bounded by Cass St, 7th St, La Crosse St, and the Mississippi River] or past any building which has an entrance or exit abutting on the sidewalk." However, because our main roads are so auto-dominated and roads like 3rd St and 4th St in downtown La Crosse are one-way streets, bicyclists will ride on the sidewalk regardless (Figure 32).

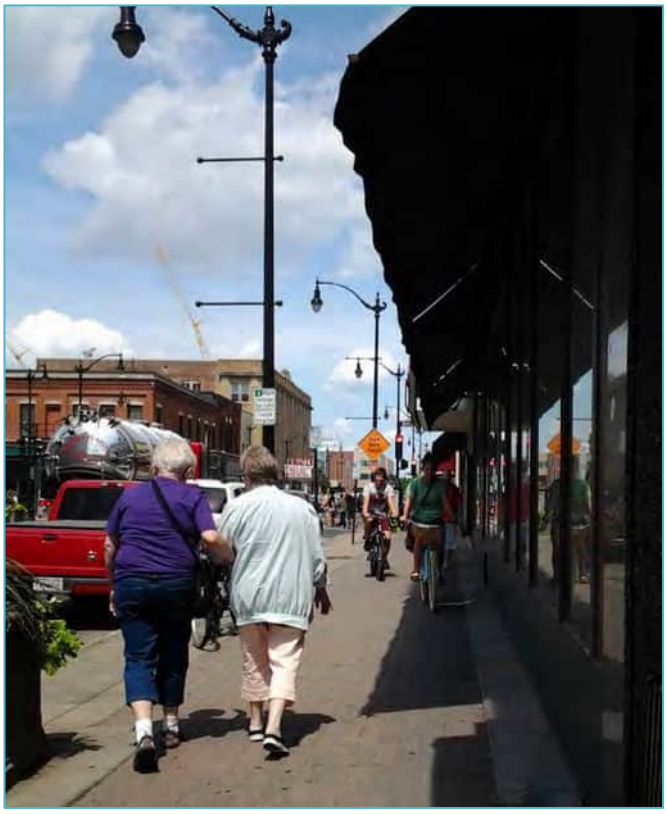


Figure 32: Bicyclists riding illegally among pedestrians on the 4th St sidewalk in downtown La Crosse.

Biking on sidewalks in general is not recommended because 1) sidewalks are too narrow for both pedestrians and bicyclists to safely share; 2) bicyclists travel much faster than pedestrians, risking a collision and injury; and, 3) right-turn crashes are more likely to occur.

Trails

The planning area currently has over 87 miles of trails—of which about 12 miles are for walking only. The nearly 76 miles of shared trails include about 22 miles of the unpaved Great River State Trail and La Crosse River State Trail. These trails are managed by the Wisconsin Department of Natural Resources and require a state trail pass for bicyclists 16 and older. Walkers, cross-country skiers, and snowshoers do not need to purchase a trail pass. Funds

from snowmobile registration fees allow snowmobilers to use the trails without purchasing a trail pass.

The remaining 54 miles of shared trails only allow bicyclists and pedestrians.

Table 14 summarizes the trail miles of shared-use and walking trails for the planning area communities with trails. Trail miles increased about 13 percent since 2015 (*Coulee Vision 2040*), with 57 percent of the trail development occurring in the cities of Onalaska and La Crosse.

Table 14: Trail Miles in the Planning Area

Community	Shared-Use Trails (miles)	Walking Trails (miles)
Dresbach	2.41	-----
La Crescent	1.99	1.22
Hamilton	8.06	-----
Holland	5.67	-----
Holmen	2.77	-----
La Crosse	23.46	2.97
Medary	6.22	-----
Onalaska (C)	10.56	5.35
Onalaska (T)	9.99	1.07
Shelby	3.30	1.02
West Salem	1.42	-----
Planning Area	75.85	11.63
Source: LAPC GIS.		

Figures 33 and 35 illustrate the inventoried trails and how they connect with on-road bicycle facilities and sidewalks and serve in lieu of sidewalks along some roads.

Connections and Crossings

Providing bike lanes, sidewalks, and trails alone does not equate to having a functional multimodal travel network. Connections between facilities, safe and convenient crossings, and wayfinding all contribute to an integrated travel network that can be used for *transportation* and not just recreation. Gaps in the travel path, crossings and routes that take you out of your way, and traffic operations that prioritize motorized vehicles over self-propelled modes are inconveniences that encourage bicyclists and pedestrians to do what they feel they need to do to get to where they want to go along the shortest path possible.

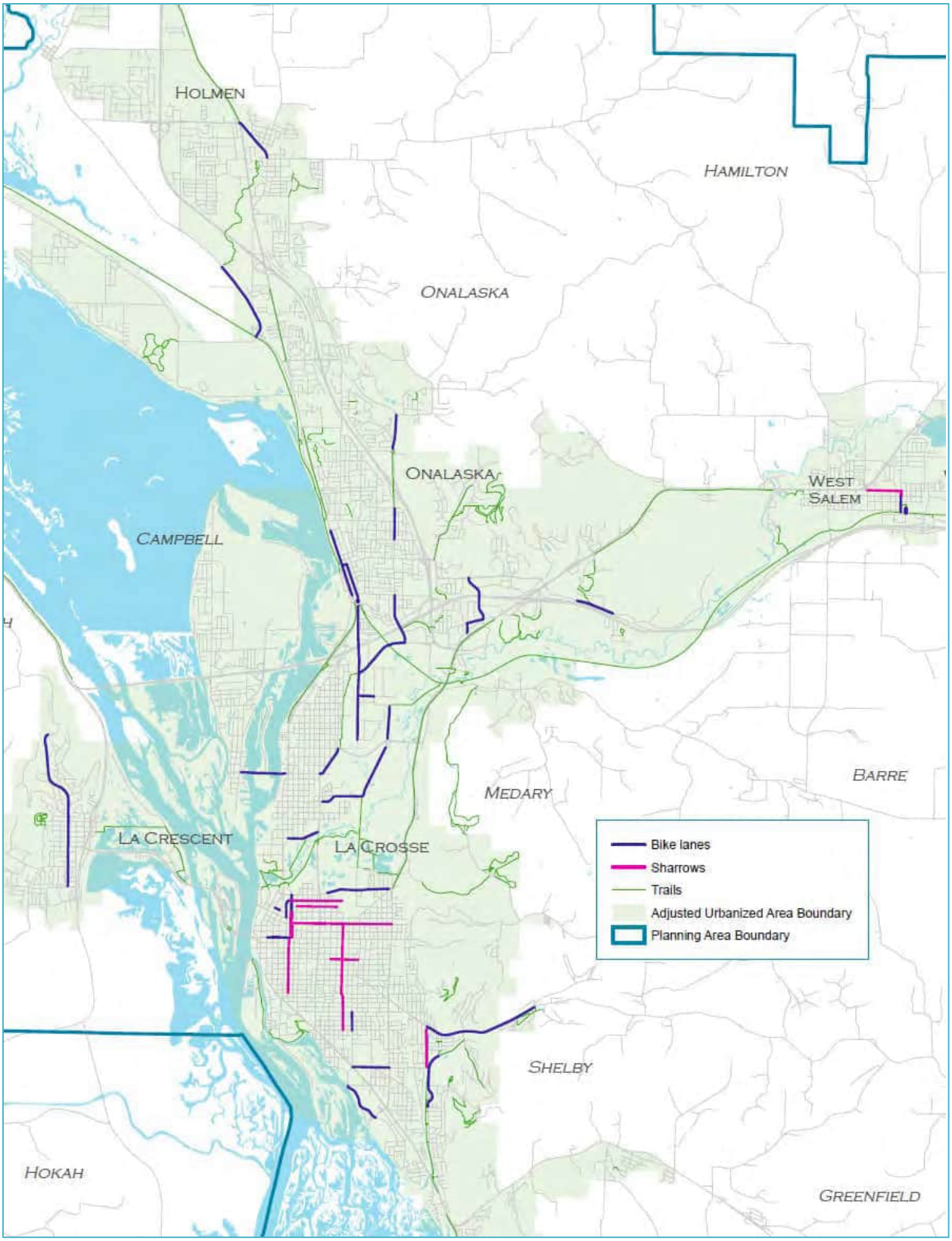


Figure 33: On-road bicycle accommodations and trails. *Source:* LAPC inventory and GIS.

Network Gaps

Gaps in our bicycle and pedestrian networks are often identified by "desire lines" or "goat paths" as users erode the earth on their trek between destinations.

Figure 34 illustrates a path made along STH 16 that serves as the natural line-of-sight and shortest route between the segments of the STH 16 Trail east and west of the bridge over 12th Ave. No accommodation exists on the bridge because the trail was developed to go down into Holiday Heights (photo on the left) then back up again to the opposite end of the bridge. Rather than go out of their way on the trail, users travel unprotected in both directions in the dirt and on the narrow shoulder on the bridge.

WisDOT will rectify this issue as they plan to reconstruct the approaches and the bridges between Gillette St and STH 157 in 2024. Although they have not yet determined a final design, all four of the alternatives being considered include providing a 12-foot multiuse path on the eastbound bridge.



Figure 34: The "goat" path along STH 16 over 12th Ave and Holiday Heights. The left photo shows the path connecting to the trail that connects with 12th Ave below STH 16. The middle photo shows the path and the narrow bridge shoulder. The right photo taken from the shoulder shows the path looking east toward the trail.

Pedestrian Crossings

The major roads in the region (arterials shown in Figure 8) are highly trafficked, often four-lane facilities ranging in posted speed from a low of 25 mph on West Ave (STH 35) and La Crosse St (STH 16) to a high of 45 mph on STH 16 between La Crosse and Onalaska. Significant challenges exist for pedestrians crossing these facilities, including but not limited to:

- Operating speeds that typically exceed posted speeds by 10 mph or more.
- Long crossing distances of four or more lanes.
- Intersection signalization that prioritizes motor vehicle movement over pedestrian movement (i.e. leading arrow for vehicles; pedestrian activation buttons).
- Signalized intersections that are several blocks apart.
- Lack of marked crosswalks (drivers seem to yield less at unmarked crosswalks[32]).
- Lack of refuge islands.
- Lack of crossings altogether (i.e. STH 157 at CTH PH and STH 16, STH 16 at STH 157).

Such challenges encourage risky pedestrian behavior and, coupled with higher operating speeds, can result in more severe pedestrian crashes.

To address some of these challenges, local municipalities have begun prioritizing the installation of rectangular rapid flashing beacons (RRFBs). They provide the benefits of immediate activation and a center refuge for two-stage crossings. Many of the RRFBs, however, are not equipped for re-activation on the median if people can't complete the crossing in one stage. The known locations of RRFBs as well as grade-separated pedestrian facilities and crossings with a simple median island are shown in Figure 35.

Three-inch aerial photography flown in April 2020 will be used to identify new and verify existing gaps and desire lines in the pedestrian network.

[32] This observation is based on personal experience and informal discussions with co-workers who drive as their main mode of transportation and not on empirical data. People seem to define "crosswalk" as only one that is marked. They are unaware that unmarked crosswalks are still crosswalks.

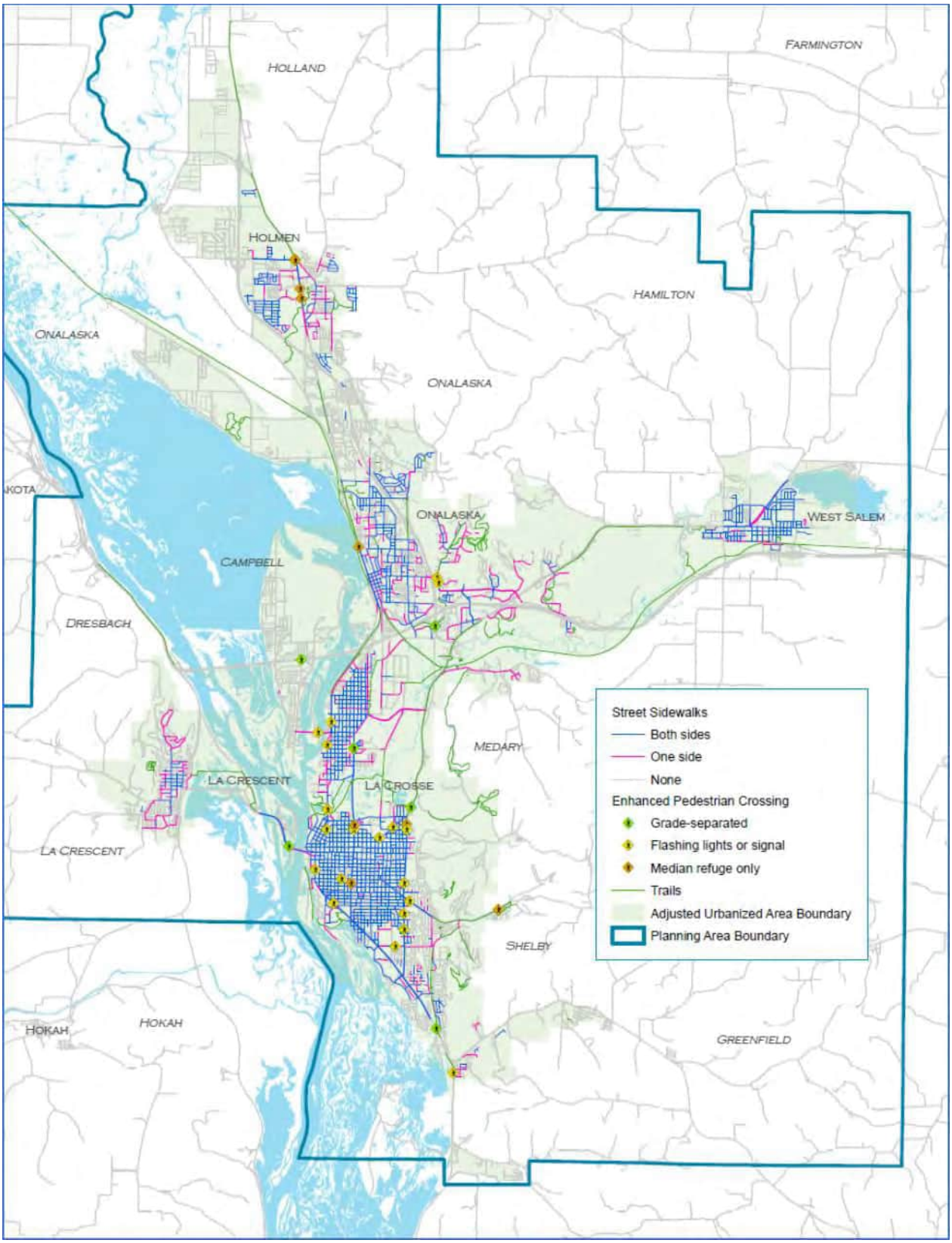


Figure 35: Pedestrian facilities in the planning area. *Source:* LAPC GIS and aerial photography.

Regional Bike Routing

The region's first signed inter-city bike route was established in 2017 to connect Riverside Park in La Crosse and the Great River Landing and Great River State Trail in Onalaska through a combination of trail and on-road facilities. The Route 1 bicycle route (Figure 37) was developed by the LAPC's Committee on Transit and Active Transportation (CTAT) and implemented by the cities of La Crosse and Onalaska. Figure 36 shows a Route 1 sign installed on Oak Forest Dr in Onalaska.



Figure 36: Regional Route 1 bike route sign on Oak Forest Dr in Onalaska.

The CTAT is working with La Crosse to extend Route 1 between Riverside Park in downtown La Crosse and the La Crosse/Vernon County line. Coordination with the Mississippi River Parkway Commission (MRPC) to have the Mississippi River Trail (MRT) marked along Route 1 is also occurring.

The CTAT continues to work on additional regional routes and is coordinating with the cities of La Crescent and La Crosse for a route connecting the two cities.

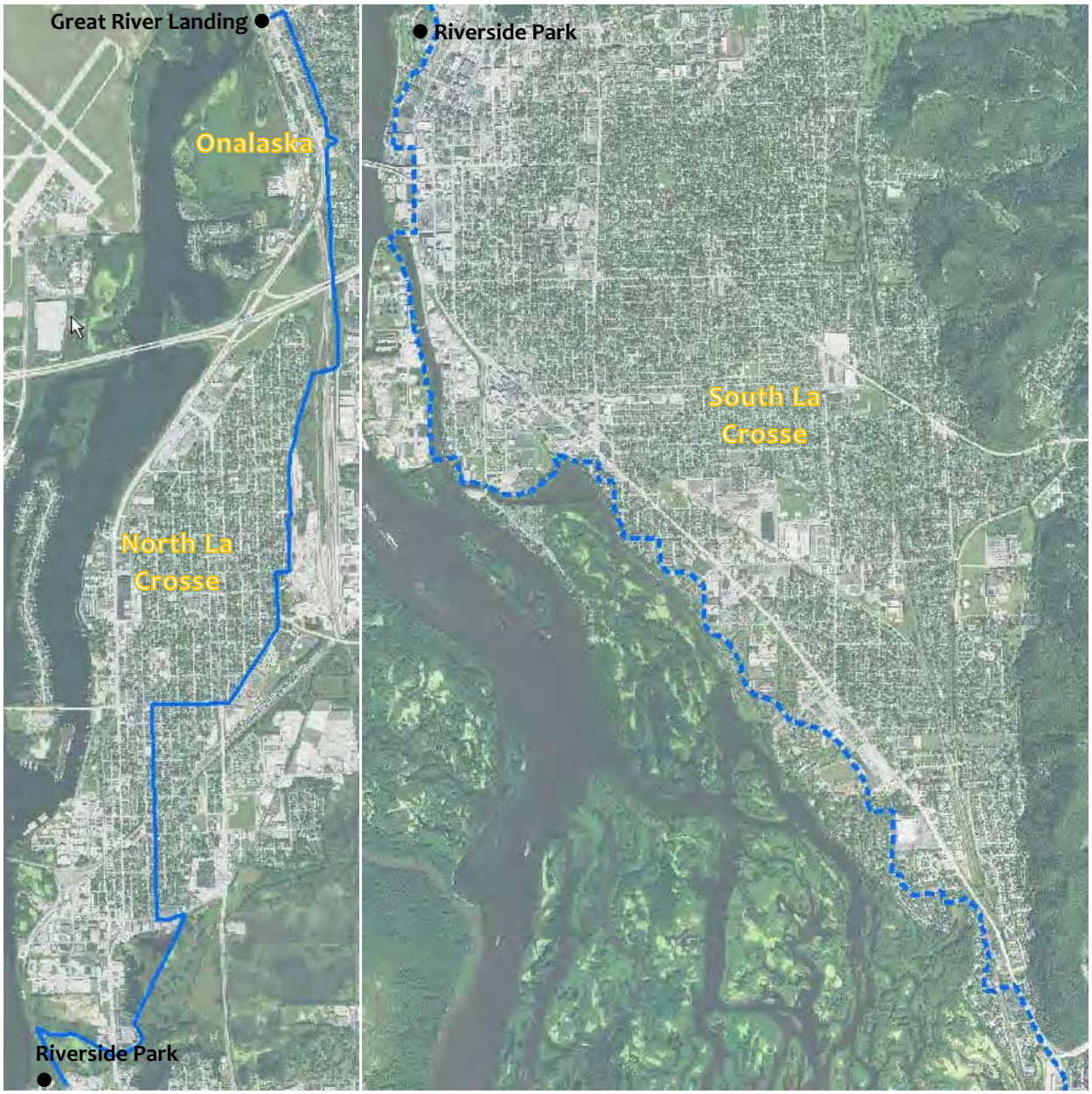


Figure 37: Signed (solid line left) and proposed (dashed line right) Regional Route 1 bike route connecting Onalaska and La Crosse.

Bicycle and Pedestrian Operations and Forecasts

The only data we have that estimates existing bicycle and pedestrian travel come from national surveys. The U.S. Census Bureau provides five-year estimates updated annually for Means of Transportation to Work down to the county subdivision level. Figure 38 illustrates the total estimated persons 16 and older in the planning area who biked or walked to work. The only comparison between years that reveals a statistically significant difference in the two estimates is between 2012 and 2016, where 2016 experienced a 20.52 percent change from 2012 plus or minus 19.64 percent. Essentially, the differences in the number of commuters that bike and walk to work from year to year between 2013 and 2018 were not significant.

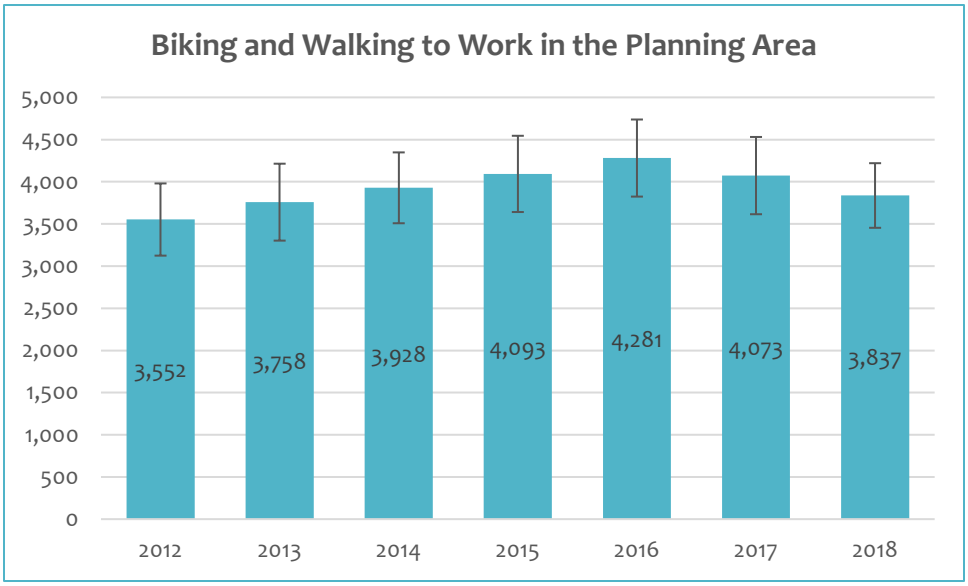


Figure 38: Biking and walking to work in the LAPC planning area, 2012-2018. *Source:* B08301 Means of Transportation to Work, data.census.gov.

The LAPC regional travel model currently does not simulate or forecast bicycle and pedestrian travel. This is an area that will be explored more during the update of the travel model for the 2025 transportation plan. As the transportation-to-work data show, however, the trend seems to be no change.

Chapter 5: System Safety and Performance Report

To support the national transportation goals described in 23 U.S.C. 150(b) and the general purposes described in 49 U.S.C. 5301(b), metropolitan planning organizations are required under 23 CFR 450 to engage in a planning process that uses a performance-based approach to transportation decision-making. Each MPO must establish performance targets that address the performance measures or standards established under 23 CFR part 490, 49 U.S.C. 5326(c), and 49 U.S.C. 5329(d) and use those targets to track progress toward attaining critical outcomes for the region.

MPOs must choose to adopt their state(s) targets and agree to plan and program projects that contribute toward meeting those targets, develop their own targets, or provide for a combination of state-supported and locally developed targets. As discussed in chapter 1, the LAPC has opted to support the targets developed by the Minnesota and Wisconsin Departments of Transportation (MnDOT and WisDOT).

This chapter, as the system performance report required under 23 CFR 450.324 (4), evaluates the condition and performance of the transportation system as related to 21 federal performance measures and the adopted state targets relevant to our MPO. It discusses how the MPO supports the targets and the progress achieved in meeting the targets.

This chapter also discusses additional performance measures used by the LAPC to track:

- Freight movement and economic vitality
- Safety
- System Management, operations, and reliability
- Accessibility and mobility
- Integration and connectivity
- Preservation and infrastructure
- Environment and quality of life

The LAPC has been reporting its tracking measures in its annual Transportation Performance Report since 2016.

Federal Measures and State Targets

The performance measures established in 23 CFR 490 for safety, system condition, system performance, and system reliability and in 49 CFR 625 for transit asset management were developed to meet the federal performance goals outlined below:

- **Safety:** To achieve a significant reduction in traffic fatalities and serious injuries on all public roads;

- **Infrastructure condition:** To maintain the highway infrastructure asset system in a state of good repair;
- **Congestion reduction:** To achieve a significant reduction in congestion on the National Highway System (NHS);
- **System reliability:** To improve the efficiency of the surface transportation system;
- **Freight movement and economic vitality:** To improve the national freight network, strengthen the ability of rural communities to access national and international trade markets, and support regional economic development;
- **Environmental sustainability:** To enhance the performance of the transportation system while protecting and enhancing the natural environment; and,
- **Reduced project delivery delays:** To reduce project costs, promote jobs and the economy, and expedite the movement of people and goods by accelerating project completion through eliminating delays in the project development and delivery process, including reducing regulatory burdens and improving agencies' work practices.

Highway Safety Measures

Safety performance requirements are codified in Subpart B of 23 CFR Part 490 National Performance Management Measures (NPMM). The NPMM established five safety performance measures for the purpose of carrying out the Highway Safety Improvement Program (HSIP) and to assess fatalities and serious injuries on all public roads:

- Number of fatalities
- Fatalities per 100 million vehicle miles traveled
- Number of serious injuries
- Serious injuries per 100 million vehicle miles traveled
- Number of non-motorized fatalities and non-motorized serious injuries

The performance measure for each of the safety measures is the five-year rolling average for the most recent five consecutive years ending in the year for which the targets are established. These five-year averages are compared to their respective baseline performance (the average for the five consecutive years whose end year is two years prior to the target year).

Minnesota and Wisconsin State Targets and Performance

WisDOT establishes its safety targets as a percentage reduction from the baseline five-year average—two percent reduction from the baseline in fatalities and fatality rate and five percent reduction from the baseline in serious injuries, serious injury rate, and non-

motorized fatalities and serious injuries. MnDOT establishes its safety targets as the five-year average of the baseline and projecting forward to the target year.

The State DOTs are required to report their performance and targets annually to the Federal Highway Administration (FHWA), which determines if the State has met or made significant progress toward meeting its targets.

With limited historical data to compare at this time (only three five-year rolling averages), it appears that Wisconsin is trending in the right direction (down) in four of the five measures (fatalities, fatality rate, serious injuries, and serious injury rate). Minnesota, on the other hand, is trending downward in only two of the measures (fatalities and fatality rate). A better picture will emerge in 2022 when we have additional averages to include in the trend assessment.

Table 15: State Highway Safety Improvement Program Performance Targets

Safety Performance Measure	2018 Baseline[1]	2018 Target	2019 Baseline[2]	2019 Target	2020 Baseline[3]	2020 Target
Wisconsin Department of Transportation						
Fatalities: Number of fatalities	567.4	556.1	567.0	555.7	576.2	564.7
Fatality Rate: Fatalities per 100 million vehicle miles traveled	0.936	0.917	0.934	0.915	0.906	0.888
Serious Injuries: Number of serious injuries	3,183.0	3,023.9	3,123.8	2,967.6	3,060.0	2,907.0
Serious Injury Rate: Serious injuries per 100 million vehicle miles traveled	5.260	4.997	5.037	4.785	4.826	4.585
Non-motorized Fatalities & Serious Injuries: Number of non-motorized fatalities and non-motorized serious injuries	361.4	343.3	360.0	342.0	362.8	344.7
Minnesota Department of Transportation						
Fatalities: Number of fatalities	389.2	375.0	381.8	372.0	-----	375.4
Fatality Rate: Fatalities per 100 million vehicle miles traveled	0.674	0.620	0.656	0.620	-----	0.626
Serious Injuries: Number of serious injuries	1,331.0	1,935.0	1,447.2	1,711.0	-----	1,714.2
Serious Injury Rate: Serious injuries per 100 million vehicle miles traveled	2.298	3.190	2.468	2.850	-----	2.854
Non-motorized Fatalities & Serious Injuries: Number of non-motorized fatalities and non-motorized serious injuries	220.8	348.0	246.4	267.5	-----	317.0

[1] Five-year average for 2012-2016.
[2] Five-year average for 2013-2017.
[3] Five-year average for 2014-2018.
Source: Wisconsin and Minnesota Departments of Transportation.

Planning Area Performance

Figure 39 shows the fatalities, serious injuries, and non-motorized fatalities and serious injuries in the planning area.

Between 2012 and 2018, the planning area experienced a 45.9 percent decrease in serious injuries, a 12.5 percent increase in fatalities, and a 37.5 percent decrease in non-motorized fatalities and serious injuries. Change between the five-year averages for 2012-2016 and 2014-2018 shows a more realistic picture because all years are considered. The trends, however, are the same: Serious injuries and non-motorized fatalities and serious injuries are decreasing while fatalities are increasing. Serious injuries and non-motorized fatalities and serious injuries decreased 18.6 percent and 10.0 percent, respectively, between 2012-2016 and 2014-2018. Fatalities on the other hand increased 34.5 percent.

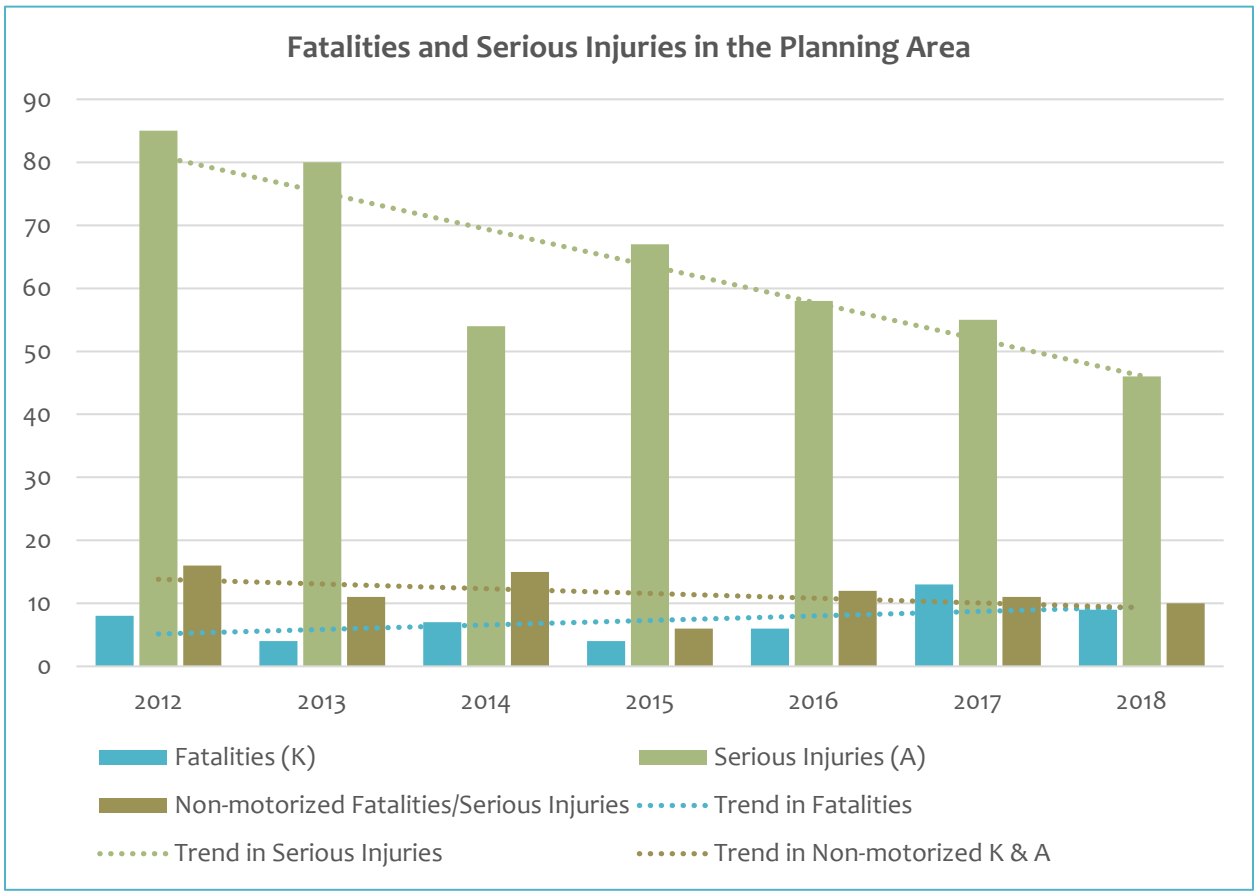


Figure 39: Fatalities and serious injuries in the planning area, 2012-2018. Trendlines are linear trends. *Sources:* Traffic Operations and Safety Laboratory, UW-Madison, www.topslab.wisc.edu; Minnesota Department of Transportation.

Because we do not have vehicle miles traveled (VMT) for the planning area, Figure 40 shows the rates (number of occurrences divided by 100 million vehicle miles traveled) and linear

trends for fatalities and serious injuries for 2012-2018 for La Crosse County. Like the occurrence trends for the planning area, La Crosse County is experiencing a decrease in the serious injury rate and an increase in the fatality rate.

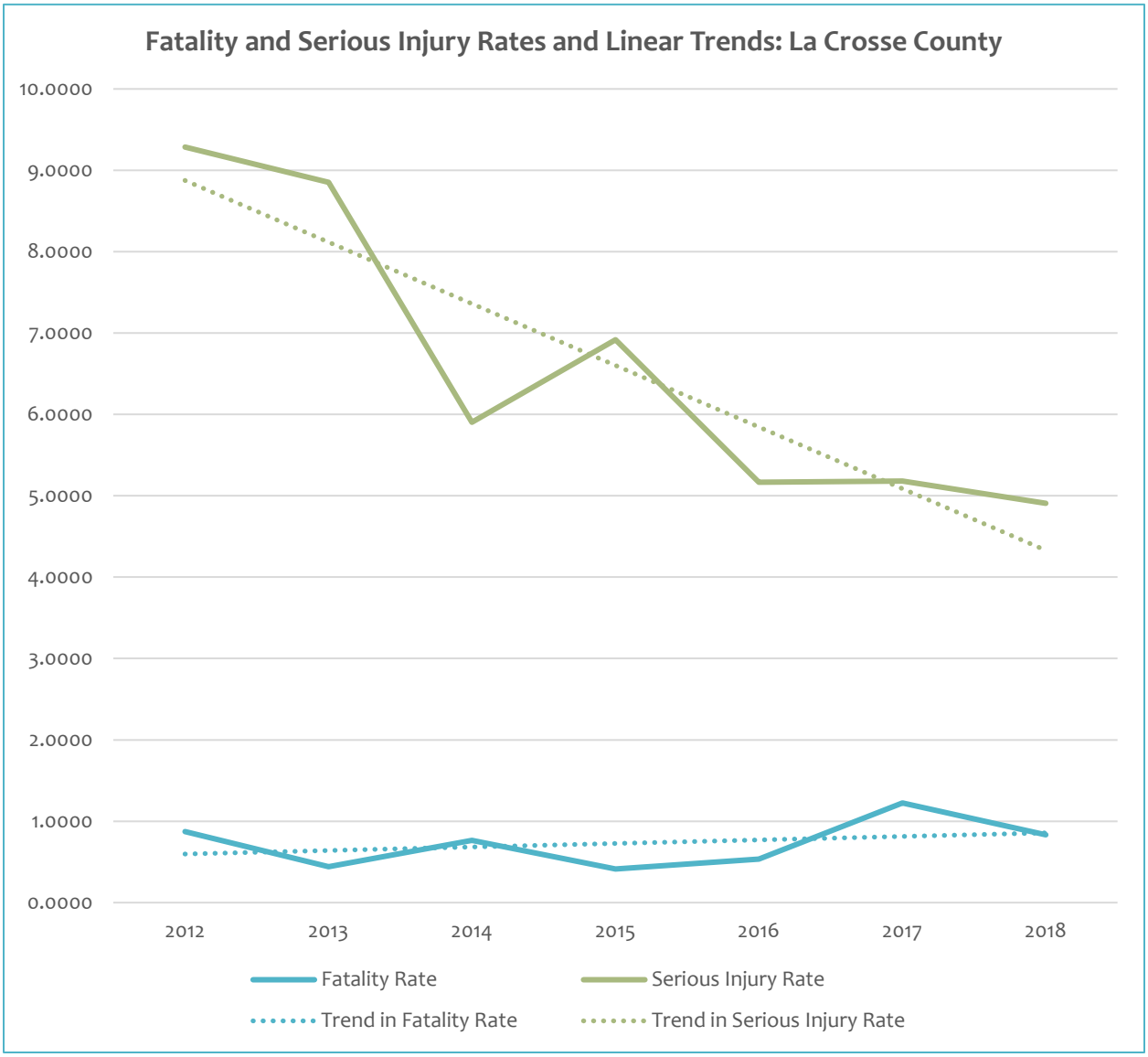


Figure 40: Highway safety performance: Injury severity rates and trends in La Crosse County. *Sources:* Traffic Operations and Safety Laboratory, UW Madison; WisDOT and MnDOT VMT data from respective websites.

How the LAPC Supports the State Targets

The LAPC supports the State targets through its transportation improvement program (TIP) and its project prioritization process.

The 2020-2023 Transportation Improvement Program (TIP) as amended in May 2020 includes 10 projects funded by the HSIP:

- USH 14 South Ave, City of La Crosse; Green Bay St to Ward Ave. Reconstruct the roadway and improve the intersections. (Also funded by the NHPP.)
- STH 16 La Crosse St, City of La Crosse; Oakland St to Losey Blvd. Patch and overlay. (Also funded by the NHPP.)
- STH 16, City of Onalaska; Braund St to CTH OS. Monotubes and left-turn lane improvements.
- STH 108, West Salem to Melrose; Stan Olson Rd to L Pfaff Rd. Safety improvements.
- Design for various intersection improvements on USH 14, STH 16, and STH 33; Left-turn lanes and monotubes.
- USH 14/61, Mormon Coulee Rd/Broadview Pl intersection, City of La Crosse. Left-turn lanes and monotubes.
- STH 33/35, West Ave/Jackson St intersection, City of La Crosse. Left-turn lanes and monotubes.
- STH 16/35, West Ave/La Crosse St intersection, City of La Crosse. Left-turn lanes and monotubes.
- STH 35, West Ave/King St and West Ave/Badger St intersections, City of La Crosse. Close medians and add crosswalks.
- Burlington Northern Santa Fe Railroad and 2nd Ave SW crossing (#079897G), City of Onalaska.

Over 14 percent of the projects in the 2020-2023 TIP has the HSIP as a funding source. These projects total almost $10.3 million in HSIP funds and 6.4 percent of the estimated available funding (in 2020 dollars) for 2020-2023.

The LAPC has processes in place to prioritize projects submitted for funding by the Surface Transportation Program-Urban (STP-U) and the Transportation Alternatives Program (TAP). The ranking criteria explicitly consider safety in the LAPC's effort to support Federal safety goals and State HSIP targets. During the last four TAP cycles, the LAPC recommended and La Crosse County received funding for its Safe Routes to School Program.

Highway Condition and Performance Measures

Pavement condition, bridge condition, and highway performance requirements are codified in the NPMM in Subparts C, D, E, and F. For the purpose of carrying out the National Highway Performance Program (NHPP) and the National Highway Freight Program (NHFP), the NPMM established the following four pavement condition, two bridge condition, and three travel time reliability measures relevant to air quality attainment areas:

- Pavement Condition

  - Percentage of Interstate pavements in "good" condition
  - Percentage of Interstate pavements in "poor" condition
  - Percentage of non-Interstate NHS pavements in "good" condition
  - Percentage of non-Interstate NHS pavements in "poor" condition
- Bridge Condition
  - Percentage of NHS bridges by deck area in "good" condition
  - Percentage of NHS bridges by deck area in "poor" condition
- Travel Time Reliability
  - Percent of Interstate person-miles traveled that are reliable
  - Percent of non-Interstate NHS person-miles traveled that are reliable
  - Interstate truck travel time reliability index

Minnesota and Wisconsin State Targets and Performance

The Federal Highway Administration (FHWA) requires that the DOTs update and use the data in the Highway Performance Monitoring System (HPMS) and the National Bridge Inventory (NBI) to assess condition and performance measures and to set targets. The travel time data needed to calculate reliability come from the National Performance Management Research Data Set (NPMRDS).

Table 16 illustrates the baseline values and targets developed by WisDOT and MnDOT. The DOTs evaluate the data over time and then develop reasonable performance targets for two-year and four-year target years. Currently limited data prevent a realistic trend assessment of pavement and bridge condition and travel time reliability in Wisconsin and Minnesota.

The performance reports and methodologies for all states can be accessed from FHWA's Transportation Performance Management site.

Table 16: State Highway Condition and Performance Targets for the National Highway Performance Program

Performance Measure	2018 Performance		2020 2-yr target		2022 4-yr target	
	WisDOT	MnDOT	WisDOT	MnDOT	WisDOT	MnDOT
Pavement Condition						
Interstate – Percentage pavements in "Good" condition	N/A	N/A	N/A	N/A	≥45.0%	≥55.0%
Interstate – Percentage pavements in "Poor" condition	N/A	N/A	N/A	N/A	≤5.0%	≤2.0%
Non-Interstate NHS – Percentage pavements in "Good" condition	39.7%	67.9%	≥20.0%	≥50.0%	≥20.0%	≥50.0%
Non-Interstate NHS – Percentage pavements in "Poor" condition	18.8%	5.2%	≤12.0%	≤4.0%	≤12.0%	≤4.0%
Bridge Condition						
Percentage of NHS bridges by deck area in "Good" condition	56.2%	48.0%	≥50.0%	≥50.0%	≥50.0%	≥50.0%
Percentage of NHS bridges by deck area in "Poor" condition	1.8%	1.9%	≤3.0%	≤4.0%	≤3.0%	≤4.0%
Travel Time Reliability						
Interstate – Percent of person-miles traveled that are reliable	97.9%	80.2%	94.0%	80.0%	90.0%	80.0%
Non-Interstate NHS – Percent of person-miles traveled that are reliable	N/A	N/A	NA	NA	86.0%	75.0%
Interstate – Truck travel time reliability index	1.16	1.43	1.40	1.50	1.60	1.50

Source: Wisconsin and Minnesota Departments of Transportation, State Highway Infrastructure Reports; www.fhwa.dot.gov/tpm/reporting/state; LAPC 2020-2023 Transportation Improvement Program.

Planning Area Performance

Table 17 shows the performance of the pavement and bridge condition and travel time reliability measures in the planning area.

Performance in the planning area from 2017 to 2018 for all measures has either stayed the same or improved.

Table 17: Planning Area Performance: National Highway Performance Program Measures

Performance Measure	2017		2018	
	WI MPA	MN MPA	WI MPA	MN MPA
Pavement Condition				
Interstate – Percentage pavements in "Good" condition	34.58	59.40	73.71	73.57
Interstate – Percentage pavements in "Poor" condition	0.00	0.00	0.00	0.00
Non-Interstate NHS – Percentage pavements in "Good" condition	12.51	27.55	25.09	65.08
Non-Interstate NHS – Percentage pavements in "Poor" condition	6.40	0.00	10.95	0.00
Bridge Condition				
Percentage of NHS bridges by deck area in "Good" condition	56.08	81.72	60.36	81.70
Percentage of NHS bridges by deck area in "Poor" condition	0.52	0.00	0.00	0.00
Travel Time Reliability				
Interstate – Percent of person-miles traveled that are reliable	100.0	100.0	100.0	100.0
Non-Interstate NHS – Percent of person-miles traveled that are reliable	89.0	93.2	89.0	94.3
Interstate – Truck travel time reliability index	1.16	1.13	1.16	1.14
Sources: Wisconsin and Minnesota Departments of Transportation; Travel time reliability (TTR) values for the Wisconsin portion of the MPA were obtained from the Traffic Operations and Safety Laboratory, University of Wisconsin-Madison and dated "as of February 6, 2019." Minnesota Truck TTR obtained from the MnDOT performance dashboard.				

How the LAPC Supports the State Targets

The LAPC supports the State targets through its transportation improvement program (TIP) and its project prioritization process.

The 2020-2023 Transportation Improvement Program (TIP) as amended in May 2020 includes 23 projects funded by the NHPP:

- IH 90, Black River bridges, Round Lake bridges, Bainbridge pedestrian bridge. Concrete overlays on B-32-34, 35, 46, 47 and bridge replacement of B-32-73.
- IH 90, CTH BW, CTH B and STH 157 eastbound bridges (B-32-51, 52, 55). Thin polymer overlays.
- IH 90, Onalaska to West Salem. Asphalt deck overlay on bridges B-32-0023,24,25,26,27,28. Concrete deck overlay on bridge B-32-0057.
- IH-90, STH 16 to CTH C. Pavement and bridge replacements.
- IH-90, CTH C to east La Crosse County Line. Resurface.

- IH 90, STH 16 Interchange area (STH 16 - S Kinney Coulee Rd to CTH OS). Interchange improvements. Bridge replacements of B-32-0053, -0054.
- IH 90, STH 157 Interchange resurface.
- IH-90, STH 157 Interchange reconstruction.
- Coulee Region Transportation Study, USH 53, CTH SS - South Ave. Planning and Environmental Linkage Study.
- USH 53 / 12th Avenue Extended from CTH SS - Gillette St. New Roadway.
- USH 53, Black River bridge B-32-0079. Bridge rehabilitation.
- USH 53, City of La Crosse, Third and Fourth Streets (Cass Street to 2nd Street). Pavement replacement.
- USH 14, Brickyard Lane - CTH M. Mill and overlay.
- USH 14, City of La Crosse, South Avenue, Green Bay St to Ward Ave. Reconstruct roadway and improve intersections. (Also funded by the HSIP.)
- USH 14, Cameron Ave and Cass St structures B-32-202 & -300. Paint and repair.
- STH 35, Genoa - La Crosse (Village of Stoddard north limit to north Vernon County line). Mill and overlay.
- STH 35, La Crosse County line to Garner Place. Reconstruct STH 35 / USH 14/61 intersection.
- STH 16 (La Crosse Street, City of La Crosse), Oakland St to Losey Blvd. Patch and overlay. (Also funded by the HSIP.)
- STH 16, Gillette St to STH 157. Bridge and approach reconstruction.
- STH 16, Medary Overpass structures B-32-111 & 115. Concrete overlay, paint, repair.
- STH 16, La Crosse - Sparta (Losey Blvd to South Kinney Coulee Rd). Repair, mill and overlay.
- STH 33 (Jackson St, City of La Crosse), 3rd St to 23th St. Surface (1.67 mi).
- CTH B (Clinton St), Black River bridge B-32-0077. Bridge rehabilitation.

Over 32 percent of the projects in the TIP has the NHPP as a funding source. These projects total around $57.5 million in NHPP funds and 35.6 percent of the estimated available funding (in 2020 dollars) for the 2020-2023 TIP.

Additional projects in the TIP funded through the Surface Transportation Block Grant (STBG) program are designed to improve the condition of urban and rural roads and bridges and total more than $18 million in Federal and State funds obligated in 2020-2023. Three of the projects were funded through the LAPC STP-U.

Transit Asset Management Measures

The Transit Asset Management Rule (49 CFR Part 625) requires all recipients and subrecipients of Federal financial assistance under 49 U.S.C. Chapter 53 that own, operate, or manage capital assets used for providing public transportation to develop a Transit Asset Management (TAM) plan (Tier I[33] or Tier II[34] transit providers) or to participate in a group TAM plan (Tier II providers only). The Rule established four state of good repair (SGR) measures of which the following three are relevant to the providers in our area:

- **Rolling stock:** Percent of revenue service vehicles that have met or exceeded their useful life benchmark (ULB).
- **Equipment:** Percent of non-revenue service vehicles that have met or exceeded their ULB.
- **Facilities:** Percent of facilities rated below "3" on the Transit Economic Requirements Model (TERM) condition scale.

A provider may update its TAM plan at any time and should amend its plan whenever there is a significant change to the asset inventory, condition assessments, or investment prioritization that was not anticipated during the plan development. A provider must update the entire plan at least every four years.

Each provider or group sponsor must report performance data annually to the National Transit Database (NTD).

Minnesota and Wisconsin State Targets and Performance

The MnDOT and WisDOT serve as the sponsors for the Minnesota and Wisconsin group TAM plans for the Tier II providers that have opted into their plans. All of Minnesota's urban 5307 systems submit their own plans and are not included in the state plan (the city of La Crescent is included in the Wisconsin TAM plan because it is served by the La Crosse Municipal Transit Utility). The Wisconsin TAM plan includes some of the smaller urban systems, including the urban systems operating in our planning area.

Because the Minnesota TAM plan does not apply to the transit operators in our planning area, only the Wisconsin TAM Plan SGR performance and targets are shown in Table 18.

[33] A Tier I provider is a recipient that owns, operates, or manages either 1) 101 or more vehicles in revenue service during peak regular service across all fixed-route modes or in any one non-fixed-route mode or 2) rail transit.

[34] A Tier II provider is a recipient that owns, operates, or manages 100 or fewer vehicles in revenue service during peak regular service across all non-rail fixed-route modes or in any one non-fixed-route mode; is a subrecipient under the 5311 Rural Area Formula Program; or belongs to any American Indian tribe.

Table 18: Wisconsin Transit Asset Management Plan State of Good Repair Performance and Targets

Measure	2019 Performance (%)	2020 Target (%)
Rolling Stock (Percent of revenue service vehicles that have met or exceeded their useful life benchmark)		
Automobile (4[1])	94.87	77.00
Minivan (4)	68.52	51.00
Bus (12)	60.98	44.00
Cutaway (7)	51.79	47.00
School bus (12)	0.00	100.00
Van (4)	88.64	27.00
Equipment (Percent of non-revenue service vehicles that have met or exceeded their useful life benchmark)		
Automobiles (4)	0.00	33.00
Trucks & other rubber tire vehicles (4)	Not provided	29.00
Facilities (Percent of facilities rated below "3" on the Transit Economic Requirements Model (TERM) condition scale)	0.00	10.00

[1] The useful life in years.
Source: Wisconsin Department of Transportation.

Planning Area Performance

The three public transit providers in the planning area—La Crosse Municipal Transit Utility (MTU), Onalaska/Holmen/West Salem Public Transit (OHWSPT), and Scenic Mississippi River Transit (SMRT)—are all Tier II providers that opted to participate in the State of Wisconsin group TAM plan. (Providers can participate in only one group TAM plan which is why MTU participates in the Wisconsin group plan and not the Minnesota group plan.)

Table 19 reports the 2019 WisDOT TAM targets and the 2018 (most recent data available) performance for our general public transit agencies. OHWSPT and SMRT meet their respective state targets. MTU meets the state targets only for facilities and cutaway rolling stock, which is leased from the city of La Crescent to serve Route 10 Apple Express.

Table 19: State of Good Repair Performance (Percent at or Beyond the Useful Life) for General Public Transit Agencies

Measure	WisDOT TAM 2019 Target (%)	La Crosse MTU 2018 Performance (%)	OHWSPT 2018 Performance (%)	La Crosse County SMRT 2018 Performance (%)
Rolling Stock				
Bus	44.00	55.00	N/A	0.00
Cutaway	47.00	0.00[1]	N/A	0.00
Minivan	51.00	N/A	6.25	N/A
Equipment				
Automobiles	33.00	100.00	N/A	N/A
Trucks	29.00	100.00	N/A	N/A
Facilities	10.00	0.00	N/A	0.00

[1] Leased from the city of La Crescent, MN to serve Route 10 Apple Express.
Acronyms: TAM, Transit Asset Management; MTU, Municipal Transit Utility; OHWSPT, Onalaska/Holmen/West Salem Public Transit; SMRT, Scenic Mississippi River Transit.

How the LAPC Supports the State Targets

The LAPC supports the State SGR targets through the award of STP-U funds to transit projects and by processing TIP amendments for transit projects in a timely manner.

The last two cycles (2019-2024 and 2020-2025) of the STP-U has resulted in nearly $1.7 million being awarded to the city of Onalaska for ten vans and to the city of La Crosse for four buses.

The 2020-2023 TIP as amended in May 2020 includes 10 transit capital projects funded through the Surface Transportation Block Grant (STBG), 5339 Bus and Bus Facilities, 5310 Enhanced Mobility of Seniors & Individuals with Disabilities, and Volkswagen Mitigation programs:

- MTU purchase of one 35-ft Diesel Bus. (Capital acquired in 2020.)
- MTU purchase of one 35-ft Clean Diesel Bus. (Capital acquired in 2021.)
- MTU Buses, MTU Public Transit, 3 MTU Buses.
- MTU Low- or No-Emission - 2 Electric Buses, 2 Charging Stations, Infrastructure on Electric Grid.
- Transit Vans, OHWS Public Transit, 6 Transit Vans.
- Three (3) medium bus replacement vehicles for Vernon County Rehabilitation Center.
- Two battery electric cutaway buses and associated infrastructure equipment for Scenic Mississippi Regional Transit (SMRT) service.

Wholly bus capital projects comprise 14.1 percent of the projects and more than $6 million (includes $2.6 million obligated in 2019) of the funding in the 2020-2023 TIP as amended in May 2020. Two additional projects for Couleecap and Vernon County have transit capital components.

Public Transportation Safety Measures

Four transit safety measures were established in the *National Public Transportation Safety Plan* (Federal Transit Administration (FTA), January 2017)—a national plan required of the FTA by Subpart D of 49 CFR Part 670. The purpose of the Safety Plan is to guide the national effort in managing the safety risks and safety hazards within our public transportation systems.

The transit measures include:

- Total number of reportable[35] fatalities and rate per total vehicle revenue miles by mode.
- Total number of reportable injuries and rate per total vehicle revenue miles by mode.
- Total number of reportable events and rate per total vehicle miles by mode.
- Mean distance between major mechanical failures by mode.

Operators of a public transportation system that receive Federal financial assistance under 49 U.S.C. Chapter 53, exclusive of operators that receive assistance *only* under 49 U.S.C. 5310 and/or 49 U.S.C. 5311 (i.e. SMRT), must develop a Public Transportation Agency Safety Plan. Because these plans have a Federal Rule deadline of July 19, 2020 and a new compliance deadline of December 31, 2020,[36] the safety performance and targets for La Crosse MTU and OHWSPT were not able to be incorporated into this MTP.

Minnesota and Wisconsin State Targets and Performance

Neither Minnesota nor Wisconsin is an operator of a public transportation system and thus is not required to develop a safety plan. WisDOT has, however, developed a plan template for its operators to use in developing their own safety plans.

[35] A reportable event is one that meets any National Transit Database reporting threshold: occurs on transit right-of-way or infrastructure, at a transit revenue facility, at a maintenance facility or rail yard, during a transit-related maintenance activity; or involves a transit-revenue vehicle.

[36] As posted on the Federal Transit Administration website: "In light of the extraordinary operational challenges presented by the COVID-19 public health emergency, FTA issued a Notice of Enforcement Discretion effectively extending the PTASP compliance deadline from July 20, 2020 to December 31, 2020."

Planning Area Performance

As recipients of the 5307 Urbanized Area Formula Grant (among others), the La Crosse MTU and the OHWSPT must each prepare a Safety Plan as required under 49 CFR Part 673. The following information provides the safety performance for MTU and OHWSPT as obtained from the National Transit Database (NTD). Data for major mechanical failures is not available for OHWSPT.

No fatalities have been reported for any of our transit operators from 2014-2018. The MTU reported one injury for its fixed-route service in 2014 and no injuries for its complementary paratransit, Mobility Plus. OHWSPT reported one injury in 2014 and two in 2015. The occurrences are so low that their rates are zero. The same applies to the rates for reportable events. MTU reported two events in 2014 and OHWSPT reported four in 2015 and one in 2016.

Figure 41 illustrates the mean distance in vehicle revenue miles between major mechanical failures for MTU's fixed route and complementary paratransit services. The trends in this measure are directly impacted by the age and condition of the rolling stock. As vehicles remain in operation beyond their useful life, they are more likely to experience frequent major breakdowns, resulting in a decreasing trend in the mean distance between breakdowns.

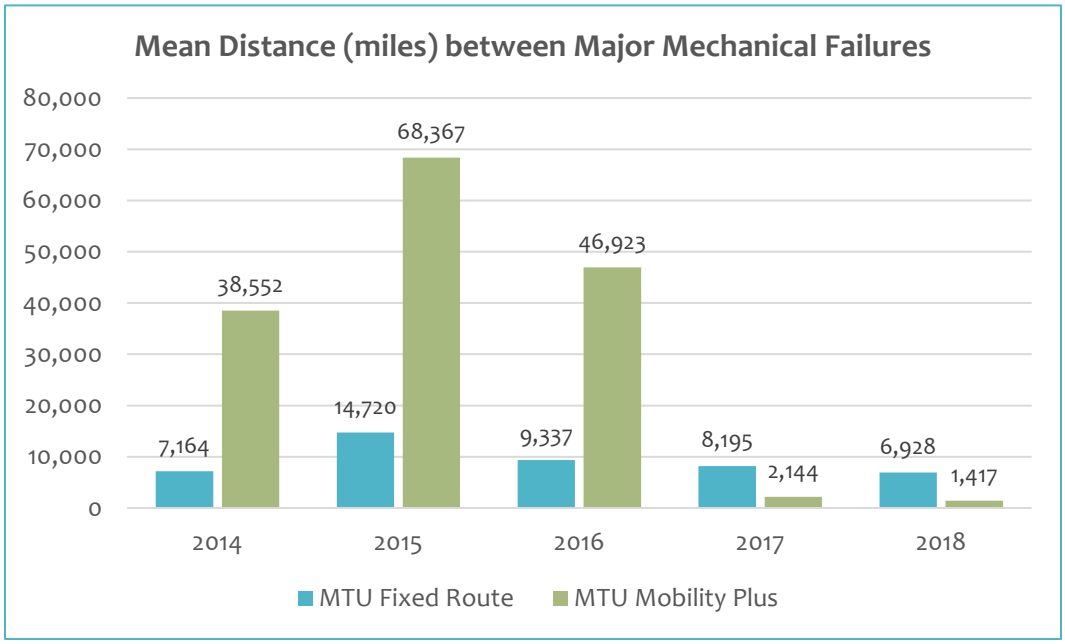


Figure 41: Mean distance between major mechanical failures. *Source:* National Transit Database, Federal Transit Administration.

How the LAPC Supports Transit Safety

The LAPC supports transit safety by awarding STP-U funds to bus capital projects. As stated in the section on SGR, the last two cycles (2019-2024 and 2020-2025) of the STP-U has resulted in nearly $1.7 million being awarded to the city of Onalaska for ten vans and to the city of La Crosse for four buses. Improving the condition and reliability of the rolling stock results in fewer breakdowns and increasing the mean distance between major mechanical failures.

Local Tracking Measures

The LAPC has maintained around 30 tracking measures designed to illustrate the performance of the planning area as related to the 10 planning factors. Measures available at the county subdivision level are aggregated and illustrated at the planning area level. Other measures are illustrated for La Crosse County (most of the planning area is in La Crosse County) or for the La Crosse-Onalaska, WI Metropolitan Statistical Area (MSA), which includes La Crosse County, WI and Houston County, MN.

With adoption and integration of the Federal performance measures and State targets, the LAPC tracking measures have been updated to mirror the Federal measures at the planning area level when possible. Additional local tracking measures are continued or modified to better align with Federal goals and planning factors, State targets, and local goals and guiding principles.

The LAPC tracking measures are outlined below. Those that have been addressed in another part of this plan are linked to that section. The other measures are discussed here.

The area of interest is the planning area unless otherwise noted.

- Freight Movement and Economic Vitality
  - Median income
  - Poverty
  - Employment in the Western Workforce Development Area
  - Freight movement in La Crosse County
- Safety
  - Fatalities
  - Fatality rate for La Crosse County
  - Serious injuries
  - Serious injury rate for La Crosse County
  - Non-motorized fatalities and serious injuries
  - Highway-rail accidents/incidents
  - Reportable injuries and rate per total vehicle revenue miles by service.

  - Reportable events and rate per total vehicle miles by service.
- System Management, Operations, and Reliability
  - Mean distance between major mechanical failures by service (federally classified as a safety measure)
  - Trips per vehicle revenue hour by service provider
  - Trips per vehicle revenue mile by service provider
  - On-time performance of the Empire Builder (Amtrak reliability)
  - Percent of tows locking through Lock 7 at Dresbach, MN that experienced delay
- Accessibility and Mobility
  - Annual trips in the planning area made on general public transit
  - Annual passengers boarding/alighting at the La Crosse Amtrak Station
  - Vehicle revenue hours of service for La Crosse MTU
  - Bike lane miles in the planning area
  - Percent of centerline miles in the urbanized area with a sidewalk or a trail on one or both sides
- Integration and Connectivity
  - Transfers between La Crosse MTU and OHWSPT
- Preservation and Infrastructure
  - Percent of revenue service vehicles by service provider that have met or exceeded their useful life benchmark
- Environment and Quality of Life
  - Air quality for ozone in La Crosse County
  - Air quality for particulates ($PM_{2.5}$) in La Crosse County
  - Vehicle miles traveled in the MSA

Safety Measures

Highway-Rail Accidents/Incidents

Figure 42 shows the number of highway-rail accidents/incidents that occurred in the planning area between 2014 and 2018. Table 20 provides additional details.

One of the six incidents resulted in a fatality. On January 29, 2018 a 11:15 p.m. a pedestrian was found lying in a Canadian Pacific (CP) siding track having been killed during the process of securing cars and cutting away the engines.

Two of the incidents involved Amtrak trains—one in 2016 at St Cloud St and Liberty St in La Crosse and one in 2018 on Shore Acres Rd in La Crescent. The incident in La Crosse involved a bicyclist who drove around/through the gate and subsequently fled the scene. The incident in La Crescent involved a CP employee driving through a temporary crossing.

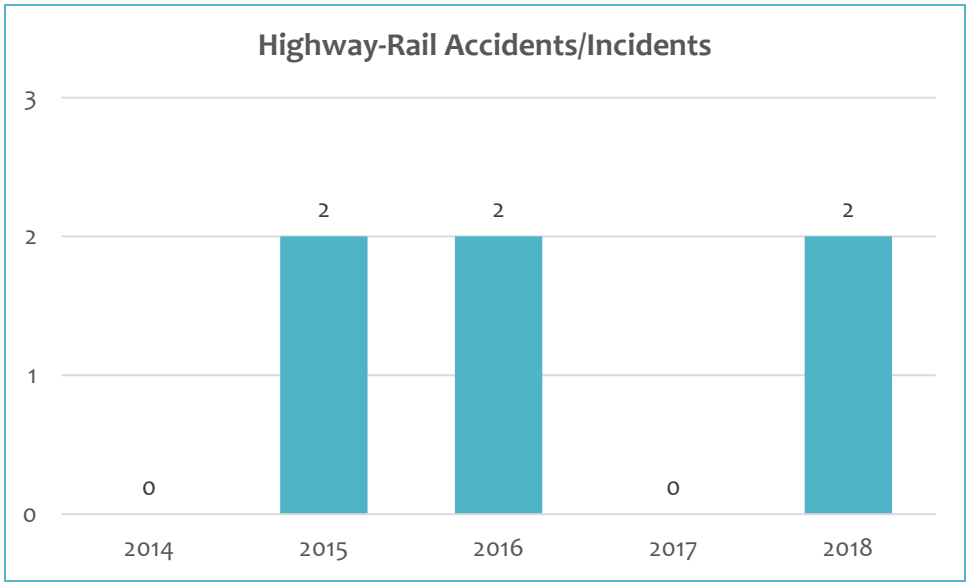


Figure 42: Highway-rail accidents/incidents. *Source:* Federal Railroad Administration, http://safetydata.fra.dot.gov/OfficeofSafety.

Table 20: Characteristics of Highway-Rail Accidents/Incidents Charted in Figure 42

Date/ Time	Railroad	Location	Injuries/ Severity	Explanation
9/15/15 5:05 am	BNSF	Jackson St at 2nd St/Norplex Dr, La Crosse	0	Train struck truck trailer after driver went around/through a temporary barricade
11/13/15 8:54 am	BNSF	33rd St at Rivercrest Mobile Home Park, La Crosse	0	Auto struck freight train while moving over crossing; no additional narrative provided; weather likely a factor (raining)
9/11/16 7:09 pm	Amtrak	St Cloud St/Liberty St just southwest of yard, La Crosse	0	Bicyclist fled scene after riding around gates and being struck by Amtrak train
10/11/16 1:30 am	BNSF	Ward Ave at Chart plant driveway, La Crosse	1 injured	Auto drove into the first car of trainset; no additional narrative provided
1/29/18 11:15 pm	CP	Siding track near Avon St/Hagar St, La Crosse	1 killed	22-yr old pedestrian killed by freight train during process of separating engines from cars
7/4/18 11:54 am	Amtrak	Temporary crossing near Shore Acres Rd, La Crescent	1 injured	Truck with two occupants and driven by CP trainmaster struck by Amtrak train on private crossing for railroad employees to access work area

BNSF: Burlington Northern & Santa Fe; CP: Canadian Pacific
Source: Rail Equipment Accidents (6180.54) and Highway-Rail Grade Crossing Accident/Incident Reports, Federal Railroad Administration, http://safetydata.fra.dot.gov/OfficeofSafety.

System Management, Operations, and Reliability Measures

Trips per Vehicle Revenue Hour

Trips per vehicle revenue hour (VRH) is a measure of service effectiveness and performance measure reported in the annual agency profiles available from the Federal Transit Administration's (FTA) National Transit Database (NTD).

Except for a 0.5 percent increase for Scenic Mississippi River Transit (SMRT) between 2016 and 2017, general public transit services providing service to or within the planning area experienced an annual decline in service effectiveness from 2014 to 2018.

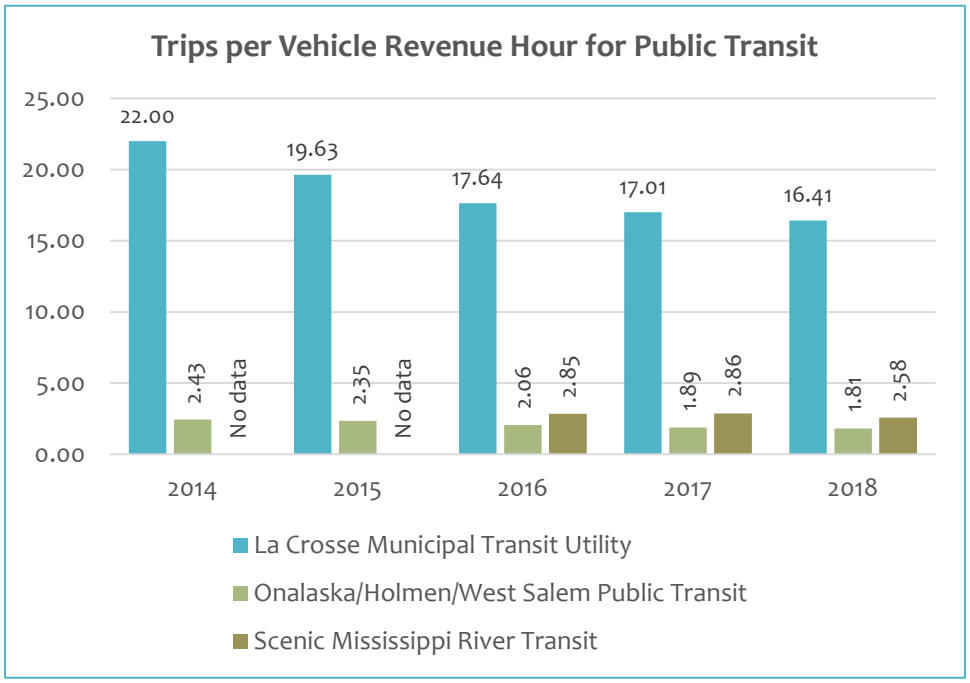


Figure 43: Trips per vehicle revenue hour for general public transit services. *Source:* Annual profiles, National Transit Database, Federal Transit Administration.

Trips per Vehicle Revenue Mile

Trips per vehicle revenue mile (VRM) is another measure of service effectiveness reported in the annual agency profiles. Unlike trips per VRH, which are declining for all services, trips per VRM (Figure 44) are rather flat for La Crosse Municipal Transit Utility (MTU) and Scenic Mississippi River Transit (SMRT) and trending slightly downward for Onalaska/Holmen/West Salem Public Transit (OHWSPT). A decline in trips per VRM correlates with an increase in the cost per passenger.

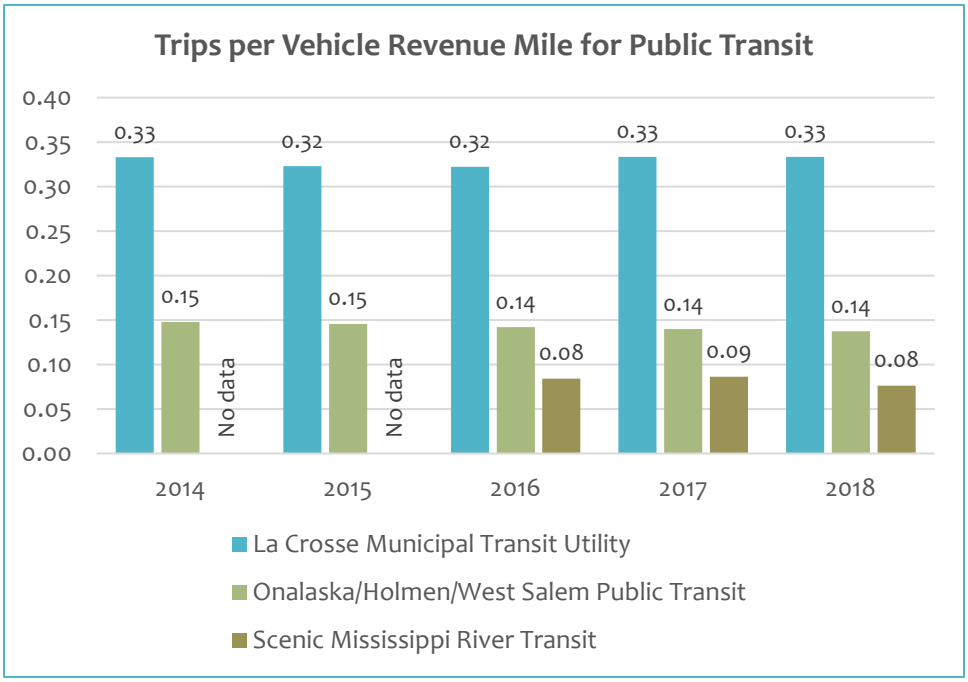


Figure 44: Trips per vehicle revenue mile for general public transit services. *Source:* Annual profiles, National Transit Database, Federal Transit Administration.

On-time performance of the Empire Builder (Amtrak reliability)

On-time performance is a quality of service measure of reliability and a possible indicator of future ridership. Although the impact on ridership is observed more for bus transit,[37] consistent poor performance could result in discretionary riders choosing such competing modes as air travel, intercity motor coach, and personal automobile. The lack of reliability in the Empire Builder was the main reason for Amtrak pursuing a feasibility study and Wisconsin and Minnesota partnering on the Twin Cities-Milwaukee-Chicago Intercity Passenger Rail Service Project.

Figure 45 shows the on-time performance for all stations along the Empire Builder long-distance route between Chicago and Portland/Seattle. Amtrak's on-time performance standard is 80.0 percent, which was not met in any of the five years. Performance was improving until 2018 when Amtrak- and host railroad-responsible delays dropped performance to 25.0 percent.

[37] Chapter 4 of the *Transit Capacity and Quality of Service Manual, 3rd Edition* provides a comprehensive discussion of the impacts of quality of service on ridership. The Manual is designed for public transit practitioners and policy makers, generally for city and regional services. It does not include discussion of long-distance services such as the Empire Builder.

Amtrak-responsible delays included holding for connections for other trains and buses and crew- and engineer-related delays. Delays caused by a host railroad [Burlington Northern & Santa Fe (BNSF), Canadian Pacific (CP), Metra] included freight train interference (BNSF and CP), temporary slow orders (BNSF and CP), delays for meeting or following commuter trains (Metra), and signal failures or other signal delays (Metra).

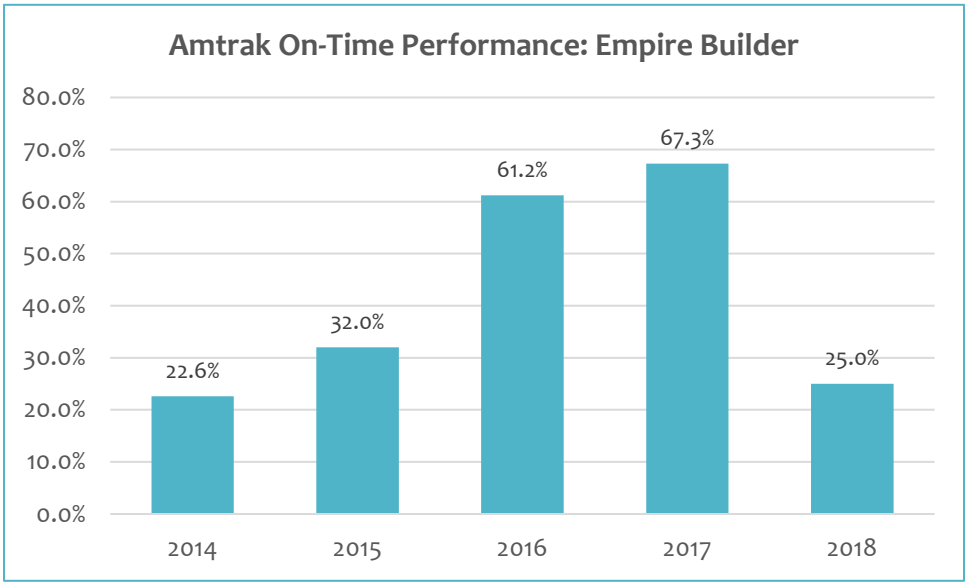


Figure 45: Amtrak on-time performance for the Empire Builder. *Source:* Fiscal year fourth quarter reports (2014-2018) for Performance and Service Quality of Intercity Passenger Train Operations, Federal Railroad Administration.

Percent of Tows Delayed

The LAPC tracks the percent of tows delayed when locking through Lock and Dam 7 at Dresbach as a measure for the efficiency of water freight operations.

The lock and dam system was built in the 1930s and designed to handle tow lengths of up to 600 feet. Today, tows regularly push 15 barges with a length up to 1,200 feet. These large tows require double lockages (half the barges are split off and locked through as a second group), which can be costly and time consuming.

Figure 46 shows how the percent of tows delayed has increased annually. Part is due to the increased length in tows and part is due to the increase in recreational watercraft using the lock.

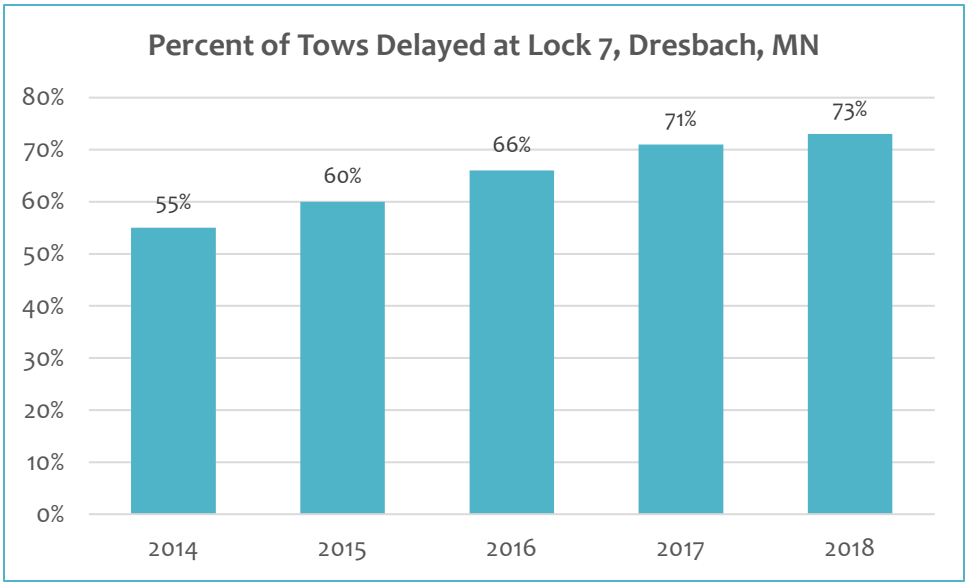


Figure 46: Percent of tows delayed at Lock 7, Dresbach, MN. *Source:* LPMS Summary by River Basin, Institute for Water Resources, U.S. Army Corps of Engineers.

Accessibility and Mobility Measures

Vehicle revenue hours of service

Vehicle revenue hours of service is a measure of transit availability, reflecting the number of hours during the day when service is available.

Figure 47 shows annual VRH for La Crosse MTU, OHWSPT, and SMRT.

MTU and SMRT experienced moderate growth in hours of service. In 2018, MTU was up 7.8 percent from 2014 and 2.1 percent from the five-year average. SMRT was up 8.6 percent increase from 2016 (first year reported in the NTD) and 5.5 percent from the three-year average (2016-2018).

Although OHWSPT experienced 1.4 percent fewer hours in 2018 than in 2014, VRH in 2018 was still up 0.4 percent over the five-year average.

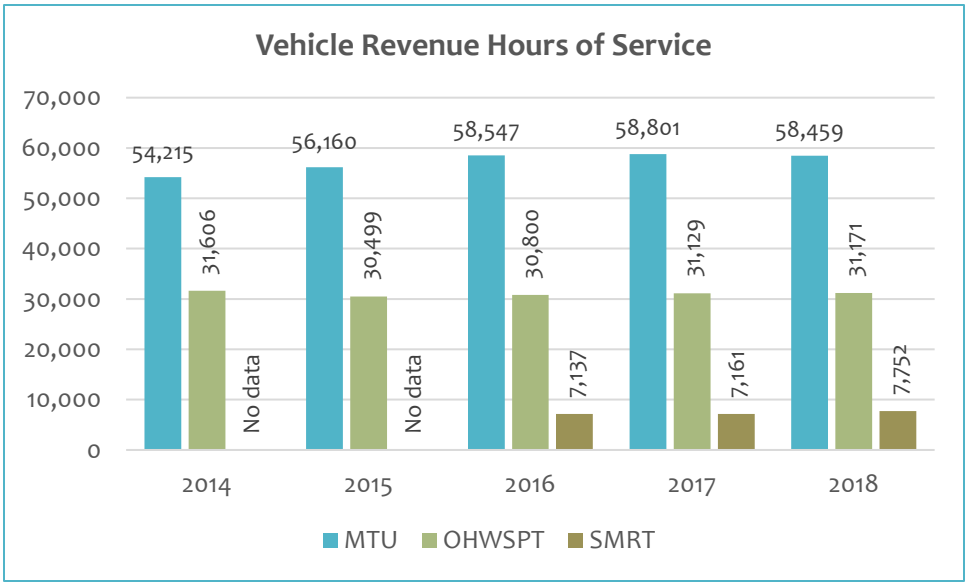


Figure 47: Vehicle revenue hours of service for general public transit services.
Source: Annual profiles, National Transit Database, Federal Transit Administration.

Integration and Connectivity

MTU and OHWSPT instituted a free transfer system in 2004. Riders of MTU can transfer for free to OHWSPT and vice versa at Valley View Mall and at Center 90. This agreement effectively increases the service areas of each provider and creates an affordable means for riders to travel between communities.

Figure 48 shows annual transfers from OHWSPT to MTU.[38] The number of transfers has declined annually from 2014 to 2018, dropping 17.5 percent over the time period. This is likely partly the result of MTU expanding through Onalaska along Main St and directly serving Onalaska residents and eliminating their need for transfers.

[38] The number of transfers from La Crosse Municipal Utility to Onalaska/Holmen/West Salem Public Transit is not available because transfers also occur at Valley View Mall between MTU Route 5 Valley View and MTU Route 9 Onalaska. Transfer slips are the same for all transfers and drivers do not inquire nor record the vehicle onto which the rider is transferring.

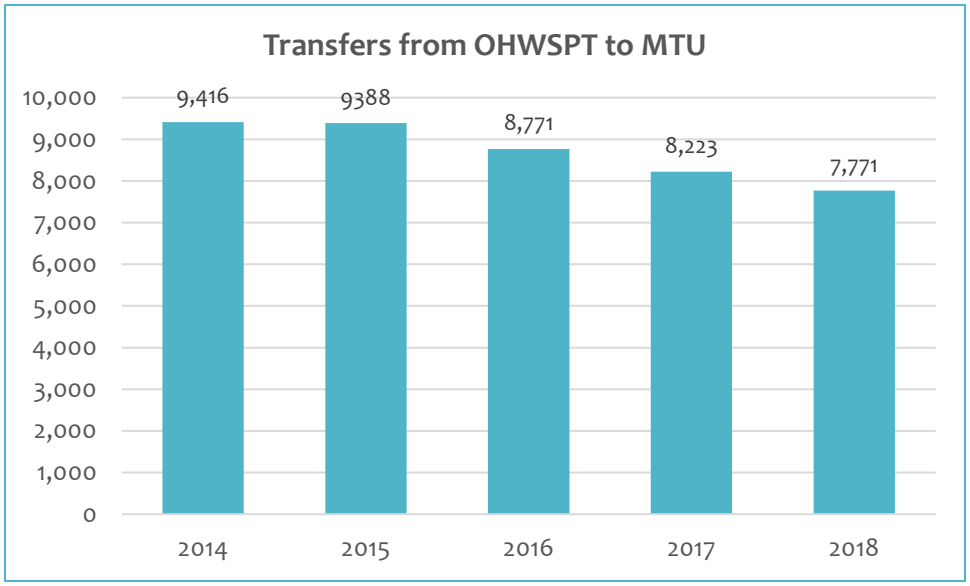


Figure 48: Transfers between La Crosse Municipal Transit Utility and Onalaska/ Holmen/West Salem Public Transit. *Source:* Monthly total reports, Running, Inc.

Environment and Quality of Life

Air quality for ozone (Figure 49) and particulates (Figure 50) in La Crosse County continues to be excellent. The three-year averages in design values for La Crosse County continue to be below the National Ambient Air Quality Standards (NAAQS). Until 2016-2018, the County experienced a consistent decline in particulates.

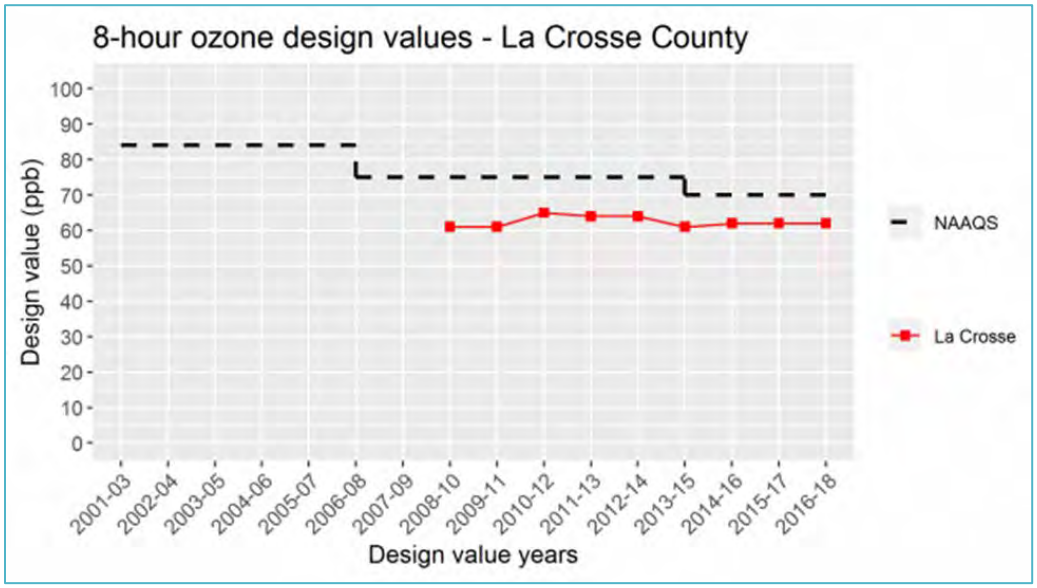


Figure 49: 8-hour ozone design values: La Crosse County. *Source: Wisconsin Department of Natural Resources 2019 Wisconsin Air Quality Trends by County* 2001-2018.

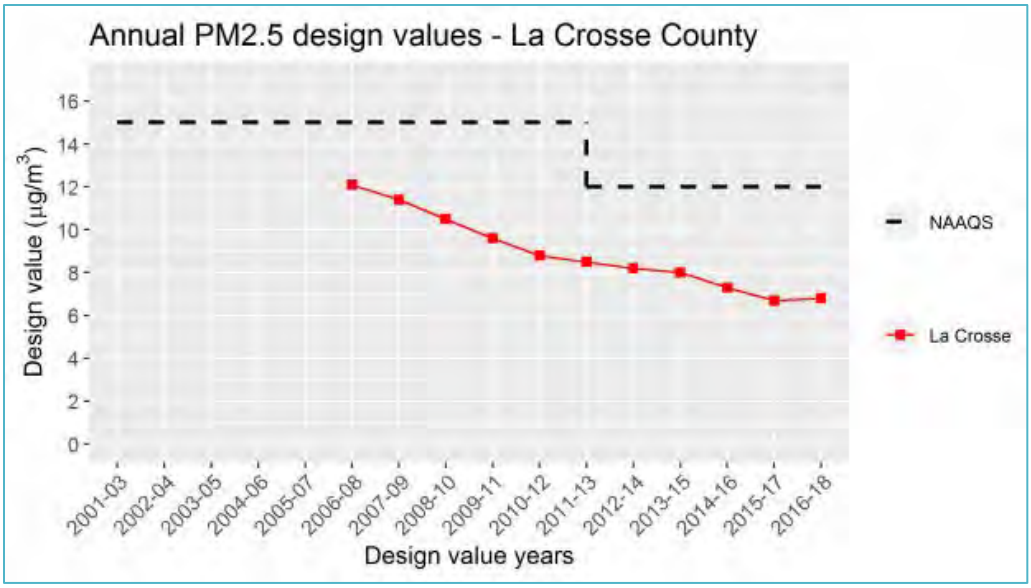


Figure 50: Annual PM2.5 design values: La Crosse County. *Source: Wisconsin Department of Natural Resources 2019 Wisconsin Air Quality Trends by County* 2001-2018.

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Chapter 6: Projects, Planning, and Policies

BCV2040, as an interim update to CV2040, provides plan objectives and action strategies developed to be consistent with the 10 federal transportation planning factors and the goals and guiding principles developed during the CV2040 planning process and to direct future planning activities.

The plan objectives and action strategies are organized under "Projects," "Planning," or "Policies" and given an anticipated timeline for implementation. Process- or policy-oriented strategies are continuous and ongoing; while strategies expected to produce a deliverable (plan, report, etc.) will include the year anticipated to complete the task.

Objectives and action strategies are considered short-range if they can be implemented or initiated within 1-5 years (2021-2025), mid-range within 6-10 years (2026-2030), and long-range after 10 years (2031-2040). Strategies that have

The objectives and action strategies presented here are evaluated in chapter 7 for their potential environmental and social impacts.

Projects

The goal of the objectives and action strategies offered below is to 1) complete existing and committed projects; 2) move forward illustrative projects and projects recommended in other plans; and, 3) present projects to address issues identified in chapter 3 and in chapter 4.

The 2020-2023 Transportation Improvement Program (TIP) as amended May 15, 2020 provides the existing and committed projects included in BCV2040. These projects, having been approved by the Policy Board, are consistent with and incorporated into this transportation plan.

Illustrative projects include projects listed as illustrative in the current TIP document, projects that were submitted for Surface Transportation Program-Urban (STP-U) or Transportation Alternatives Program (TAP) funding but were not awarded, and projects that have been conceptualized in local plans and planning activities.

Project Objectives, Action Strategies, and Implementation Challenges

⇨ **Objective:** Resolve the Coulee Region Transportation Study (CRTS).

Timeframe: 2021-2022.

Action Strategies:

- Facilitate discussions between WisDOT and the LAPC Policy Board to move the Coulee Region Transportation Study (CRTS) forward such that it can inform future efforts in TIP projects 243-06-012 and 243-06-013.
    - Work with the WisDOT to re-evaluate the goals of the Study to consider local goals and include strategy "H" as a standalone strategy.

Challenges:

- No resolution came of previous discussions between the WisDOT and the LAPC Policy Board.
- Despite the LAPC consistently approving "aggressive implementation of policy-based actions"[39] and transportation demand management (TDM) strategies to address mobility issues (strategy "H"), local policies and practices are often inconsistent with approved courses of action.

⇨ **Objective:** Fund and program illustrative projects.

- Reconstruct Theater Rd from CTH PH to STH 16, Onalaska.
- Widen CTH OS from STH 16 to Market Pl, Onalaska.
- Improve the E Main St/Green Coulee Rd corridor, Onalaska.
- Construct a shared-use trail along STH 16 from CTH PH to Landfill Rd, Onalaska.
- Construct a bicycle/pedestrian bridge over the La Crosse River, West Salem.
- Construct a bicycle/pedestrian trail along USH 14, connecting the Wagon Wheel Trail to Regional Route 1, La Crosse.
- Construct a grade-separated crossing of USH 14 (Wagon Wheel Trail Phase 4), connecting the Wagon Wheel Trail with the south sidewalk, La Crescent.
- Construct a shared-use trail along Mormon Coulee Creek, Shelby.
- Construct a shared-use trail suspended below Interstate 90 between TH 14 in Minnesota and Exit 3 in Wisconsin.

[39] *2030 La Crosse and La Crescent Metropolitan Area Transportation Plan*, August 17, 2005.

Timeframe: Short- to mid-range for projects with design concepts and cost estimates; long-range for projects that are still in the conceptual/planning phase or are dependent on the construction of a future project.

Action Strategies:

- Prepare grant applications for project sponsors (ongoing, 2021-2040).
- Pursue a Regional Transportation Authority (RTA) to fund local projects (mid-range, 2026-2030).

Challenges:

- Prospective project sponsors may not apply for funds if they are unsure that they can commit to the local share.
- Existing roadway needs usually exceed available resources and local sponsors tend to prioritize motorized transportation improvements over non-motorized transportation.
- Wisconsin projects submitted for TAP funding compete statewide.
- Roadway projects often move forward regardless of federal or state support but bicycle, pedestrian, and transit projects tend to have to wait until federal and state support is obtained.
- Wisconsin statutes do not allow RTAs.

⇨ **Objective:** Incorporate bicycle, pedestrian, and transit considerations in all roadway projects.

Timeframe: 2021-2040.

Action Strategies:

- Develop a design guide to assist urban communities incorporate all users, especially children, the elderly, and persons with disabilities, in roadway projects (short-range, 2021-2025).
- Utilize the STP-U ranking process to prioritize multimodal projects (ongoing, 2021-2040).

Challenges:

- Minimum design standards issued by the American Association of State Highway Transportation Officials (AASHTO) and DOT policies can be barriers to providing accommodations in constrained environments when federal and/or state funds are attached.

- The STP-U application available from WisDOT only provides check boxes for multimodal components. The project description is often lacking in detail.

⇨ **Objective:** Double Amtrak train service through the La Crosse area.

Timeframe: 2021-2025.

Action Strategies:

- Work with State agencies, Amtrak, and advocacy groups to implement the Twin Cities-Milwaukee-Chicago (TCMC) second Amtrak train (continuing).

Challenges:

- The reduction in state and local revenues due to the COVID-19 pandemic may delay implementation of the TCMC project.
- Minnesota and Wisconsin have not yet committed to consistent financial support.

⇨ **Objective:** Implement the yet-to-be realized short- and mid-range service improvements recommended in the *Grand River Transit Service Enhancement & Policy Plan*.

Timeframe: 2021-2025.

Action Strategies:

- Work with MTU to modify Route 6 for service to the Amtrak Station and the Indian Hill neighborhood.
- Work with Onalaska to re-establish full service to Route 9.
- Participate in La Crosse MTU Board and Onalaska Utilities Committee meetings (ongoing).
- Prepare a new transit development plan (2022).

Challenges:

- The La Crosse Municipal Transit Utility (MTU) currently prioritizes the purchase of electric and clean diesel vehicles to replace rolling stock that is beyond its useful life. The replacement of vehicles is critical in the short-term to improve the condition of MTU rolling stock—55 percent of which is beyond its useful life—and to decrease the incidences of major breakdowns.

- The level of service for Route 9 is established by the city of Onalaska, which also administers the Onalaska/Holmen/West Salem Public Transit (OHWSPT) shared-ride service.

⇨ **Objective:** Establish a signed system of intercity bicycle routes that have a high level of comfort.

Timeframe: 2021-2040; implementation has begun but needs to be phased over time.

Action Strategies:

- Continue to plan routes with the LAPC Committee on Transit and Active Transportation (CTAT).
- Continue to coordinate with local communities to sign identified routes.
- Continue to work with local communities to address connectivity, access, and comfort issues.
- Utilize off-road facilities to the greatest extent possible.
- Use identified routes to target locations for bicycle facility improvements.

Challenges:

- Connectivity and access barriers take time to address. Signing projects may need to be phased.

Planning

The planning process can be challenging at many levels, ranging from acquiring data to engaging the public to developing and implementing plans and programs. The following objectives and action strategies strive to address issues we have identified to achieve a more effective, coordinated, and locally sensitive planning process.

Planning Objectives, Action Strategies, and Implementation Challenges

⇨ **Objective:** Make the LAPC more effective as a metropolitan planning organization.

The LAPC has been effective at producing the planning documents required by Federal planning law (Transportation Improvement Program, Planning Work Program, Metropolitan Transportation Plan, Public Participation Plan, Title VI) and additional plans and study reports when time allows, but the LAPC has been less effective in engaging in an inclusive planning process or in influencing local policy.

Timeframe: 2021-2040, continuing and ongoing.

Action Strategies:

- Work with member communities to involve LAPC staff in local planning activities (i.e. comprehensive plan updates, corridor studies, land use plans).
- Work with the Policy Board and planning area communities to provide the opportunity for the LAPC to review/comment on local comprehensive plans during plan development and updates.
- Develop a continuous and inclusive public process that incorporates equity into all planning decisions.
    - Utilize website for education and public input.
    - Develop a social media plan (2021).
    - Assess community, social, and health impacts.

Challenges:

- The LAPC is often overlooked as a stakeholder in local planning activities.
- La Crosse County has strict policies on the establishment and use of social media sites.

⇨ **Objective:** Provide equitable access to and development of transportation facilities and networks. An environmental justice analysis is always conducted for the annual transportation improvement program, the quinquennial metropolitan transportation plan, and the roughly decennial transit development plan, but these occasional considerations are insufficient in addressing equity in our planning process.

Timeframe: 2021-2040, ongoing.

Action Strategies:

- Update the travel model to consider all users (2021-2023).
- Develop a signed, intercity bicycle route system.
- Prioritize projects that fill gaps and improve connections for bicyclists and pedestrians.
- Develop a regionally integrated transit system.
- Conduct a study of spatial mismatch (2023).
- Complete community, social, and health assessments as appropriate.
- Supplement Census data with quantitative and qualitative local data to identify areas of underrepresented populations.

Challenges:

- Proxy data may be required if local data are unavailable.

⇨ **Objective:** Develop local performance targets for the planning area in lieu of supporting state targets. While efforts have been made to localize the discussion of state targets, it is difficult to instill local meaning in a statewide value.

Timeframe: 2021-2022.

Action Strategies:

- Work with our committee membership to develop targets for the planning area or other defined geography.

Challenges:

- Vehicle miles traveled (VMT) is needed to calculate safety rates and the Wisconsin Department of Transportation does not calculate VMT for geographies smaller than counties.

⇨ **Objective:** Ensure local comprehensive plans and BCV2040 and future metropolitan transportation plans (MTPs) are consistent. A review of local comprehensive plans revealed inconsistency between the transportation and land use goals in local comprehensive plans and those approved in CV2040.

Timeframe: 2021-2040, ongoing.

Action Strategies:

- Review BCV2040 goals and guiding principles during the planning process for the 2025 MTP update. Considerations will include not only the urbanized area but also urbanizing and rural areas of the planning area (2022-2023).
- Work with planning area communities to:
  - Achieve a common understanding of planning goals and to develop a cooperative process for achieving goal consistency.
  - Create a framework for incorporating community and MTP transportation and land use goals into appropriate agency planning documents (2024).
  - Consider MTP goals and guiding principles when making transportation and land use decisions.

- Consider modifying the planning area boundary to remove wholly rural areas (i.e. town of Greenfield) and not anticipated to urbanize within the next 50 years (2022-2023).

Challenges:

- The LAPC is often overlooked as a stakeholder in local planning activities.
- Local governments value their autonomy and may be reluctant to include LAPC participation in local planning processes.

⇨ **Objective:** Integrate freight planning into the LAPC planning process. The limited input the LAPC obtained from the freight community during the CV2040 planning process suggests few issues with freight movement in the area. Considering identified constrained and congested road conditions on state highways, we suspect that some mobility challenges do exist.

Timeframe: 2021-2025.

Action Strategies:

- Evaluate truck freight logistics in the planning area to determine if there are mobility and delivery issues.
    - Determine the feasibility of preparing a truck freight plan.

Challenges:

- Private freight companies are difficult to engage in planning activities.

⇨ **Objective:** Develop an integrated regional transit system. While some coordination exists between MTU and OHWSPT (free transfers) and MTU and SMRT (share bus stops), federal/state policies regarding "duplication of service" and local policies preventing direct service to destinations in a neighboring community has resulted in riders engaged in time-consuming, multi-transfer transit trips.

Timeframe: Short- to mid-range, 2021-2030.

Action Strategies:

- Prepare a regional transit development plan for the cities of La Crosse (MTU) and Onalaska (OHWSPT) and the County of La Crosse (SMRT) (2022).
- Develop an action plan for pursuing an RTA (2026).

Challenges:

- Wisconsin law does not enable the formation of RTAs.

⇨ **Objective:** Become the first Vision Zero metropolitan planning organization. Vision Zero is a strategy to eliminate all traffic fatalities and serious injuries, while increasing safe, healthy, and equitable mobility for all. WisDOT and MnDOT have developed the safety programs, Zero in Wisconsin and Toward Zero Deaths in Minnesota, for their respective Strategic Highway Safety Plans.

Timeframe: Short- to mid-range, 2021-2030.

Action Strategies:

- Develop a Vision Zero plan for the planning area (2026).
- Coordinate with Safe Routes to School planning (ongoing).

Challenges:

- Local elected officials may resist publicly committing to Vision Zero.
- Local government resources may be insufficient to implement Vision Zero strategies.

Policies

As an advisory organization the LAPC works within a narrow band of authority and must rely on the membership of its Policy Board and committees to consider/incorporate LAPC plans and programs in their own planning activities.

Policy Objectives, Actions Strategies, and Implementation Challenges

⇨ **Objective:** Prioritize STP-U projects that support federal performance measures.

Timeframe: 2021-2040; ongoing.

Action Strategies:

- Incorporate consideration of federal performance measures in the STP-U project ranking criteria (2020-2021).

Challenges:

- Local goals may conflict with federal goals.

⇨ **Objective:** Prioritize activities that favor TDM measures over activities that propose widening existing roads or building new roads to address mobility.

Timeframe: 2021-2040, ongoing.

Action Strategies:

- Work with local communities to incorporate TDM considerations in their comprehensive plans.
- Solicit member communities for local studies planning projects that study TDM to address mobility.
- Develop a list of feasible TDM best practices for urban/urbanizing/rural planning area communities (2021).
- Support local efforts to implement such programs as bike share, guaranteed ride home, transit work pass, and carpooling.

Challenges:

- Despite the LAPC consistently approving "aggressive implementation of policy-based actions" strategies to address mobility issues, local policies and practices are often inconsistent with approved courses of action.

⇨ **Objective:** Ingrain equity[40] in all transportation planning activities. Equity considerations have been limited to plan- and program-based "environmental justice" analyses to meet federal requirements.

Timeframe: 2021-2040; continuous and ongoing.

Action Strategies:

- Assess community, social, and health impacts.
- Develop an inclusive public outreach and education program (2021).
- Participate in the comprehensive planning process of planning area communities.
- Prioritize multimodal and transit projects.

[40] The Federal Highway Administration describes equity in transportation as "seek[ing] fairness in mobility and accessibility to meet the needs of all community members. A central goal of transportation equity is to facilitate social and economic opportunities by providing equitable levels of access to affordable and reliable transportation options based on the needs of the populations being served, particularly populations that are traditionally underserved, [including]… Low Income, Minority, Elderly, Children, Limited English Proficiency, or Persons with Disabilities."

Challenges:

- The LAPC is often overlooked as a stakeholder in local planning activities.
- Local governments value their autonomy and may be reluctant to include LAPC participation in local planning processes.

⇨ **Objective:** Prioritize initiatives that address climate change. According to the Environmental Protection Agency (EPA), greenhouse gas (GHG) emissions from transportation account for about 28 percent of total U.S. greenhouse gas emissions, making it the largest contributor of U.S. GHG emissions. These emissions contribute to climate change and the resulting extreme heat and precipitation events that damage transportation infrastructure.[41]

Timeframe: 2021-2040; ongoing.

Action Strategies:

- Update STP-U criteria to explicitly consider the impact of a project on climate change (2020-2021).
- Assist local transit agencies in transitioning to electric or alternative fuel vehicles.
- Support local governments in their carbon-neutral efforts.
- Advocate for electric and alternative fuel fueling stations.

Challenges:

- Fleet turnover takes not only the purchase of new vehicles but also the purchase of the infrastructure needed to recharge/refuel the vehicles.
- Alternative fuel buses have very high upfront costs and their purchase may not be feasible under constrained budgets and state of good repair needs.

⇨ **Objective:** Engage in inclusive, cooperative, and educational public outreach.

Timeframe: 2021-2040; ongoing.

Action Strategies:

- Integrate web-based mapping and data visualization tools into the LAPC website (2020-2021; ongoing).

[41] See the LAPC report, *Weathering Climate Change: A Vulnerability Assessment of Road, Bridge, and Rail Infrastructure*, 2018, for impacts in the planning area.

- Redevelop and maintain website for user-friendliness, accessibility, and interactivity (2020-2021; ongoing).
- Develop and maintain a social media plan (2021; ongoing).
- Update the Public Participation Plan (2023).

Challenges:

- La Crosse County policies for websites and social media may limit the scope of interactivity and social media tools used.

⇨ **Objective:** Improve the exchange of information between the LAPC and planning area communities. One of the general findings of the local comprehensive plan review is that most planning area communities appear to have limited knowledge/awareness/support of LAPC plans and planning efforts.

Timeframe: 2021-2040; ongoing.

Action Strategies:

- Participate in local boards, councils, commissions, etc.
- Develop and distribute one-pagers about the LAPC and what we do (2021).
- Make remote participation (i.e. Microsoft Teams) a standard option for all meetings.

Challenges:

- Meetings often have conflicting schedules.

Summary

As an advisory organization, the LAPC is challenged with implementing the MTP.

We acknowledge the importance of completing programmed projects and funding illustrative projects. We propose planning and policy strategies that support the goals and guiding principles while working within a scope of accomplishable activities.

Local and state coordination and cooperation are essential for implementing the MTP and moving the LAPC toward becoming an effective and proactive MPO. LAPC staff will utilize the planning work program to the greatest extent possible.

Chapter 7: Environmental & Social Impacts

This chapter discusses the potential impacts of programmed and illustrative transportation projects[42] and the objectives and strategies recommended in chapter 6 on natural and cultural resources[43] and minority, low-income, and limited-English proficient (LEP) populations (the methodology and population summaries are in Appendix D).

Programmed Transportation Projects

The projects with physical locations are mapped against the resources inventoried in *Natural and Cultural Resource Inventory: A Supplement to Beyond Coulee Vision 2040* as well as against Census tracts with high populations[44] of typically underrepresented minority, low-income, and/or LEP populations.

Figure 51 is a base map showing the locations of all the current TIP projects that involve some level of construction and have a described alignment or location. Some of the projects extend outside the planning area. The five-digit numbers correspond to the last five digits of the LAPC project number shown in Table 20. The first two digits of the five reflect the year the project was first added to the TIP. The anticipated year of construction is noted when available.

The projects in the figure and table are categorized by their highest level of potential *negative* impact.

"Very High" impact projects are those that involve constructing a new structure (trail, road or bridge) where there was nothing previously. "High to Moderate" impact projects are those that involve bridge replacement and road reconstruction where new right-of-way is needed and the footprint of the facility will be increased or encroachment into the surrounding environment is needed to complete work. "Low" impact projects are those that involve resurfacing, pavement replacement, and the like where construction activities only involve the existing right-of-way.

[42] Projects listed in the May 20, 2020 amendment of the 2020-2023 Transportation Improvement Program (TIP).
[43] The complete inventory can be found in *Natural and Cultural Resource Inventory: A Supplement to Beyond Coulee Vision 2040*.
[44] A Census tract is identified as having a "high population" of minority, LEP, or low-income persons if the lower bound (population estimate minus the margin of error) of the tract is greater than the upper bound (estimate plus the margin of error) for the planning area. See Appendix D for the methodology.

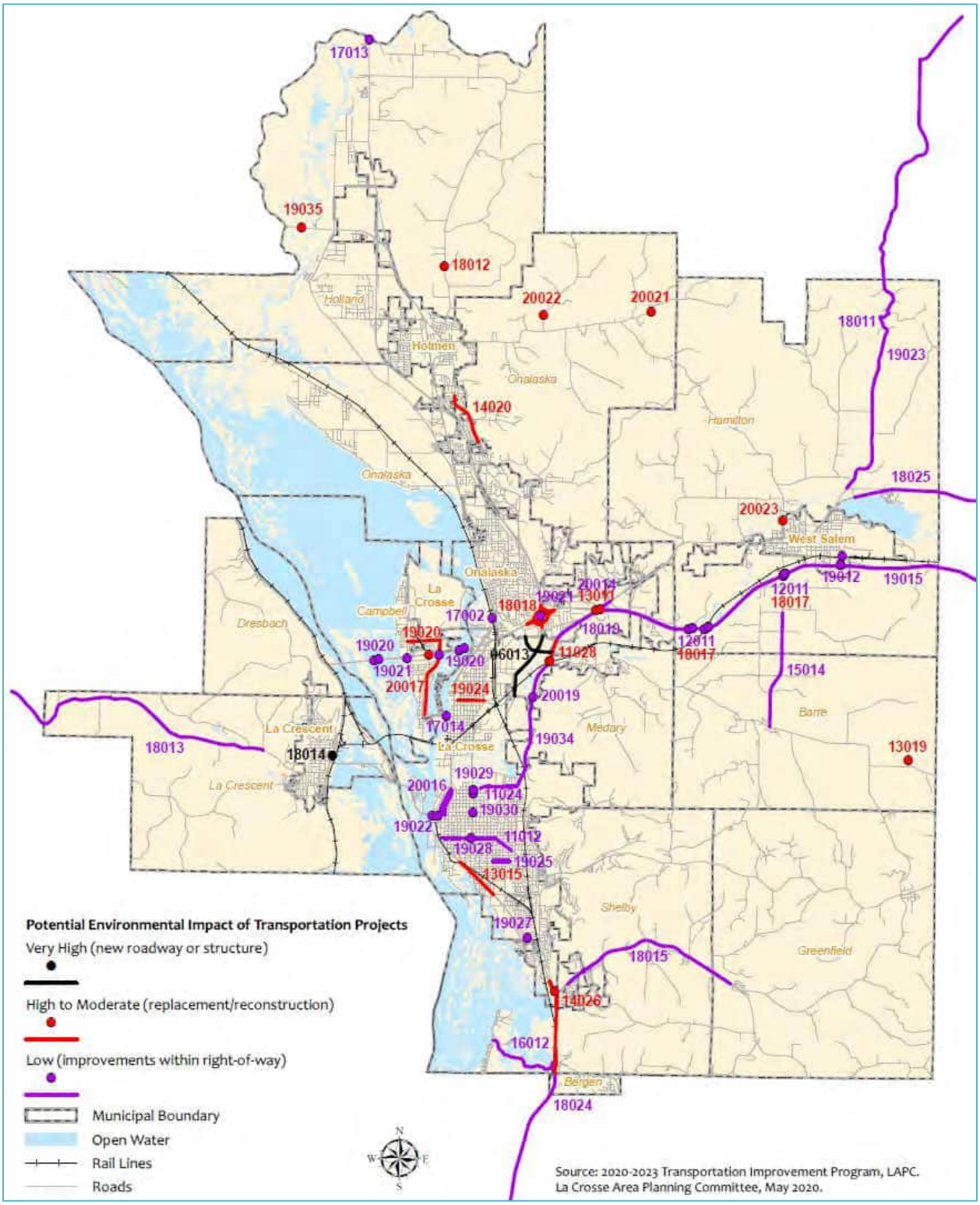


Figure 51: Potential environmental impact of 2020-2023 Transportation Improvement Program projects, May 2020 amendment. Projects are categorized as "Very High" (new roadway or structure), "High to Moderate" (replacement or reconstruction), or "Low" (improvements occur within right-of-way).

Table 21: Transportation Improvement Program Projects, May 20, 2020

TIP Project #	Project Description	Project Type	Project Years (2020-2023 TIP)
Very High Impact Projects			
243-06-013	USH 53 / 12th Ave Extended from CTH SS to Gillette St; New roadway.	Major (E)	2020-2023; Construction after 2030
243-18-014	La Crescent Wagon Wheel Trail Phase 3	Other	2021
High to Moderate Impact Projects			
243-11-028	STH 16, Gillette St to STH 157; Bridge and approach reconstruction.	Bridge replacement	2020-2023; Construction in 2024
243-13-011	IH 90, STH 16 interchange area (STH 16, S Kinney Coulee Rd to CTH OS) interchange improvements; Bridge replacements B-32-0053, -0054.	Reconditioning/Bridge replacements	2021-2023; Construction in 2030
243-13-015	USH 14, City of La Crosse, South Ave; Green Bay St to Ward Ave.	Reconstruction	2020-2022; Construction in 2022
243-13-019	Drogseth Rd, Bostwick Creek bridge P-32-0903.	Bridge replacement	2020-2023
243-14-020	CTH SN, CTH OT (East Ave) to Alpine Lane; Two-phase project: Phase 1, CTH OT (East Ave N) to Hanson Rd, completed in 2019; Phase 2, Hanson Rd to Alpine Ln, Reconstruction.	Reconstruction	2020, 2022
243-14-026	STH 35, La Crosse County Line to Garner Place; Reconstruct STH 35 / USH 14/61 intersection.	Reconstruction	2020-2023; Construction in 2024-2025
243-18-012	CTH V, CTH D to CTH TT; Long Coulee Creek bridge replacement.	Bridge replacement	2020; Construction in 2020
243-18-017	IH 90, STH 16 to CTH C, Pavement and bridge replacements.	Pavement replacement/ Bridge replacement	2021-2023; Construction in 2029
243-18-018	IH 90, STH 157 interchange reconstruction.	Reconstruction	2021-2023; Construction in 2029
243-19-020	IH 90, Black River bridges, Round Lake bridges, Bainbridge ped bridge; Concrete overlays B-32-34, 35, 46, 47 and bridge replacement B-32-73.	System preservation/ Bridge replacement	2020-2023; Construction in 2024
243-19-024	Gillette St, Caledonia St to STH 35/George St; Reconstruct.	Reconstruction	2020-2021; Construction in 2021
243-19-035	STH 35, La Crosse to Trempealeau (Black River bridges B-32-016 and B-32-018); Replacement.	Bridge replacement	2020-2023; Construction in 2026

Table 21: Transportation Improvement Program Projects, May 20, 2020 (continued)

TIP Project #	Project Description	Project Type	Project Years (2020-2023 TIP)
243-20-017	CTH B, Town of Campbell to City of La Crosse (Clinton St to Lakeshore Dr); Reconstruct.	Reconstruction	2020-2023
243-20-021	CTH M, Towns of Onalaska and Farmington (Halfway Creek bridge P-32-0100); Bridge replacement.	Bridge replacement	2020, 2022; Construction in 2022
243-20-022	CTH D, Towns of Onalaska and Farmington (Halfway Creek bridge P-32-0055); Bridge replacement.	Bridge replacement	2020, 2022; Construction in 2022
243-20-023	CTH M, STH 16 to CTH S (La Crosse River bridge B-32-0004); Bridge replacement.	Bridge replacement	2021, 2023; Construction in 2024
Low Impact Projects			
243-11-012	STH 33, Jackson St, City of La Crosse, 3rd St. to 23th St; Surface (1.67 mi.).	System preservation	2020-2021; Construction in 2021
243-11-024	STH 16 (La Crosse Street, City of La Crosse), Oakland St to Losey Blvd; Patch and overlay.	System preservation	2020-2022; Construction in 2022
243-12-011	IH 90 (Onalaska to West Salem) asphalt deck overlay on bridges B-32-0023, 24, 25, 26, 27, 28; Concrete deck overlay on bridge B-32-0057.	System preservation	2020; Construction in 2020
243-15-014	CTH M, STH 33 to IH 90 (CTH O to CTH B); Recondition; Two-Phase Project, CTH O to Wolter Rd; Wolter Rd to CTH B not currently scheduled/ obligated.	Reconditioning	2020-2022
243-16-012	CTH GI, Goose Island Campground; Recondition CTH GI.	Pavement replacement	2020; Construction in 2020
243-17-002	Burlington Northern Santa Fe Railroad and 2nd Ave SW Crossing; Crossing No. 079897G, MP 303.02, City of Onalaska, 2nd Av SW.	Rail safety	2020
243-17-012	IH 90, STH 157 interchange resurface.	System preservation	2020; Construction in 2020
243-17-013	USH 53, Black River bridge B-32-0079; Bridge rehabilitation.	System preservation	2020-2021
243-17-014	CTH B (Clinton St), Black River bridge B-32-0077; Bridge rehabilitation.	System preservation	2020
243-18-011	STH 108, West Salem to Melrose, Stan Olson Rd to L Pfaff Rd; Safety improvements.	System preservation	2020; Construction in 2020
243-18-013	CSAH 6, Winona County Line to Town Hall Road; Bituminous reclamation/ bituminous pavement.	System preservation	2020-2021

Table 21: Transportation Improvement Program Projects, May 20, 2020 (continued)

TIP Project #	Project Description	Project Type	Project Years (2020-2023 TIP)
243-18-015	USH 14, Brickyard Lane to CTH M; Mill and overlay.	System preservation	2020-2021; Construction in 2021
243-18-019	STH 16, Braund St to CTH OS; Monotubes and left-turn lane improvements.	System preservation	2020-2021; Construction in 2021
243-18-024	STH 35, Genoa to La Crosse (Village of Stoddard north limit to north Vernon County Line); Mill and overlay.	System preservation	2020-2022; Construction in 2022
243-18-025	STH 16, La Crosse to Sparta (0.27 miles east of La Crosse River to Big Creek); Mill and overlay.	System preservation	2020-2022; Construction in 2022
243-19-012	CTH C, IH 90 to STH 16 (CTH B and Canadian Pacific Railroad bridge B-32-0069(84.10)); Bridge rehabilitation.	System preservation	2020-2022; Construction in 2022
243-19-015	IH 90, CTH C to east County Line; Resurface.	System preservation	2020-2023; Construction in 2023
243-19-017	STH 16, Medary Overpass structures B-32-111 & 115; Concrete overlay, paint, repair.	System preservation	2020-2023; Construction in 2025
243-19-021	IH 90, CTH BW, CTH B and STH 157 eastbound bridges (B-32-51, 52, 55); Thin polymer overlays.	System preservation	2020-2022; Construction in 2022
243-19-022	USH 14, Cameron Ave and Cass St structures B-32-202 & -300; Paint and repair.	System preservation	2020-2023; Construction in 2024
243-19-023	STH 108, West Salem to Melrose, Old 16 Road to north County Line; Pavement replacement, (except Stan Olson Rd to L Pfaff Rd) includes bridge rehab B-32-0181.	System preservation	2020-2023; Construction in 2027
243-19-025	Green Bay St, East Ave to S 22nd St; Pavement replacement.	System preservation	2020-2022; Construction in 2022
243-19-027	USH 14/61, Mormon Coulee Rd/Broadview Pl intersection; Left-turn lanes/ monotubes.	System preservation	2021
243-19-028	STH 33/35, West Ave/Jackson St intersection; Left-turn lanes/monotubes.	System preservation	2021
243-19-029	STH 16/35, West Ave/La Crosse St intersection; Left-turn lanes/monotubes.	System preservation	2021
243-19-030	STH 35, West Ave/King St and West Ave/Badger St intersections; Close medians and add crosswalks.	System preservation	2020-2021

Table 21: Transportation Improvement Program Projects, May 20, 2020 (continued).

TIP Project #	Project Description	Project Type	Project Years (2020-2023 TIP)
243-19-034	STH 16, La Crosse to Sparta (Losey Blvd to S Kinney Coulee Rd); Repair, mill and overlay.	System preservation	2020-2023; Construction in 2026
243-20-014	STH 16, La Crosse to Sparta (STH 16/IH 90 interchange eastbound and westbound ramps); Monotube installation.	System preservation	2021; Construction in 2021
243-20-016	USH 53, City of La Crosse, Third St and Fourth St (Cass St to 2nd St); Pavement replacement.	System preservation	2020-2023; Construction in 2027-2028
243-20-019	STH 16, City of La Crosse (STH 16 & Gillette St); Traffic signals and monotubes.	System preservation	2020; Construction in 2020
Source: 2020-2023 Transportation Improvement Program as amended on May 20, 2020.			

Because the low-impact projects have essentially no negative impacts, they are not included in the resource and population impact maps (Figures 54, 55, 56) or crosscheck table (Table 22).

Potential Impacts of Programmed Transportation Projects

Figures 54, 55, 56 show "Very High" and "High to Moderate" impact transportation projects in relation to natural, agricultural, and recreational resources; cultural resources; and Census tracts with a high percentage of typically underrepresented low-income, minority, and limited-English proficient (LEP) populations.

Very High Impact Projects

Two projects—USH 53/12th Ave Extended (06013) and La Crescent Wagon Wheel Trail Phase 3 (18014)—have been categorized as "very high impact projects" because they involve the construction of a new road or structure and have a high potential to significantly impact the physical environment.

USH 53 / 12th Ave Extended from CTH SS to Gillette St (06013)

Project 06013 is part of a major highway project listed under 84.013(3)(ae) of the Wisconsin State Statutes. The statute states that "the department [of transportation] may proceed with construction of… USH 53 extending approximately 6.2 miles between I 90 and USH 14/61 near 7th Street in La Crosse, La Crosse County."

The TIP project involves only a 1.58-mile segment between STH 157/CTH SS and Gillette St/CTH B (Figure 52) of the 6.2 miles of the major highway project. A new road will be constructed between STH 157 and River Valley Dr (dashed line) and River Valley Dr (solid line) will be widened to four lanes. The TIP project also includes connecting 12th Ave to Chestnut Pl (dashed line). This project is anticipated to be constructed after 2030.



Figure 52: USH 53/12th Ave Extended, LAPC project 06013. *Source:* Map produced for the Coulee Region Transportation Study.

The Coulee Region Transportation Study—the informative phase of TIP project 243-06-012 (not illustrated in any of the figures)—is a Planning and Environment Linkage (PEL) study designed to develop mobility strategies (Appendix A) for the La Crosse area and not just for the corridor described in the statute.

WisDOT completed an intensive public input process in 2015 but lack of support from local leaders resulted in further activities being put on hold. WisDOT is planning to update the traffic data, safety analysis, highway capacity, and infrastructure condition in late 2020/early 2021 to aid in the Study's next steps. Detailed information about the Coulee Region Transportation Study (CRTS) can be found on the

Wisconsin Department of Transportation website for Southwest Region Highway Projects and Studies.

As shown in the figures, this project appears to have the potential to impact wetlands and Wildlife, Habitat, and Natural Areas[45] (Figure 54), archaeologically sensitive areas (Figure 55), and minority populations (Figure 56). The potential impact on minority populations is unlikely though because the project passes through unpopulated land within the Census tract.

La Crescent Wagon Wheel Trail Phase 3 (18014)

Phase 3 of the Wagon Wheel Trail project involves constructing a pedestrian bridge over TH 61 in La Crescent, MN. The bridge will connect downtown La Crescent at S 1st St with a new 10-ft wide, paved shared-use path on the east side of TH 61 to be constructed to connect the bridge structure to the west end of the Wagon Wheel Trail at the intersection of Main St and S Chestnut St.

Because the project occurs entirely within roadway right-of-way it appears to have no negative impacts on natural or cultural resources or on typically underrepresented populations. The project will benefit residents of a mobile home park[46] on the east side of TH 61 by providing a safe connection to downtown La Crescent over TH 61.

Figure 53 shows the alignment of the existing Wagon Wheel Trail, the area planned for the new bridge structure (red box), and a design concept for the bridge structure (inset), which will accommodate persons with disabilities.

[45] Wildlife, Habitat, and Natural Areas include State-managed trails, wildlife management areas, and natural areas. Please see *Natural and Cultural Resource Inventory: A Supplement to Beyond Coulee Vision 2040*.
[46] Figure 46 suggests that La Crescent has no low-income areas; however, the data are at the tract level which can dilute neighborhood characteristics.



Figure 53: Existing Wagon Wheel Trail and location and design for a pedestrian bridge over TH 61, La Crescent, MN. *Sources:* LAPC GIS over Google Earth; screenshot from *Wagon Wheel Trail Pedestrian Bridge Crossing Over TH 61*, May 11, 2020, whks.

High and Moderate Impact Projects

Sixteen projects listed in the May 2020 TIP have been categorized as "high and moderate impact" projects. Ten involve bridge replacements, which can have environmental impacts on the waterways over which they span as well as on the land onto which they touch down.

Table 22 provides a crosscheck of high and moderate impact TIP projects and their potential to impact resources and underrepresented populations. Historic places and districts, tribal lands, low-income population, and LEP population are excluded from the table because they do not appear to be impacted by any of the projects. Four projects (13011, 18018, 19020, and 20017) appear to have no negative impact on the identified resources and populations.

Although project 243-13-015 USH 14, City of La Crosse, South Ave appears to have no impact on underrepresented populations, the project requires the acquisition of several homes and businesses to accommodate the construction of three roundabouts. The economic, racial, or minority status of the property owners is not known.

Table 22: Crosscheck of TIP Projects' Potential to Impact Natural and Cultural Resources and Typically Underrepresented Populations

TIP Project Number[1]	Trout Streams	National Refuge	Natural Areas	Prime Farmland	Wetlands	Sensitive Areas	Populations
243-11-028			X			X	
243-13-011	Appears to have no impacts						
243-13-015						X	
243-13-019	X			X		X	
243-14-020						X	
243-14-026				X	X	X	
243-18-012				X		X	
243-18-017				X	X	X	
243-18-018	Appears to have no impacts						
243-19-020	Only the pedestrian bridge is being replaced. Appears to have no impacts.						
243-19-024							X
243-19-035					X		
243-20-017	Appears to have no impacts						
243-20-021	X			X			
243-20-022	X			X		X	
243-20-023						X	

[1]See Table 22 for project descriptions.

NOTE: Only resources that appear to be impacted by a TIP project are included in the table.

Although many of the projects appear to have the potential to negatively impact resources and/or underrepresented populations, the impacts to resources are mitigable. In many cases, projects have a positive impact on populations by providing additional transportation options and improved connections and crossings.

Projects 06013, 18014, 11028, 14020, and 14026 include in their conceptual design plans separated bicycle and pedestrian facilities; projects 19024, 20017, 11012, 11024, and 16012 include bike lanes; and, projects 19027, 19028, 19029, and 19030 include enhanced crossings (pedestrian extensions, island refuges, etc.).

Current design alternatives for project 11028 (bridge and approach reconstruction of STH 16 between Gillette St and STH 157), however, would negatively impact transit riders by stubbing Frontage Rd, which is the current route for Route 5 demand-response service to homes and apartments along that road.



Figure 54: Transportation projects in relation to natural, agricultural, and recreational resources. *Sources:* *Natural and Cultural Resource Inventory*; 2020-2023 Transportation Improvement Program, May amendment.

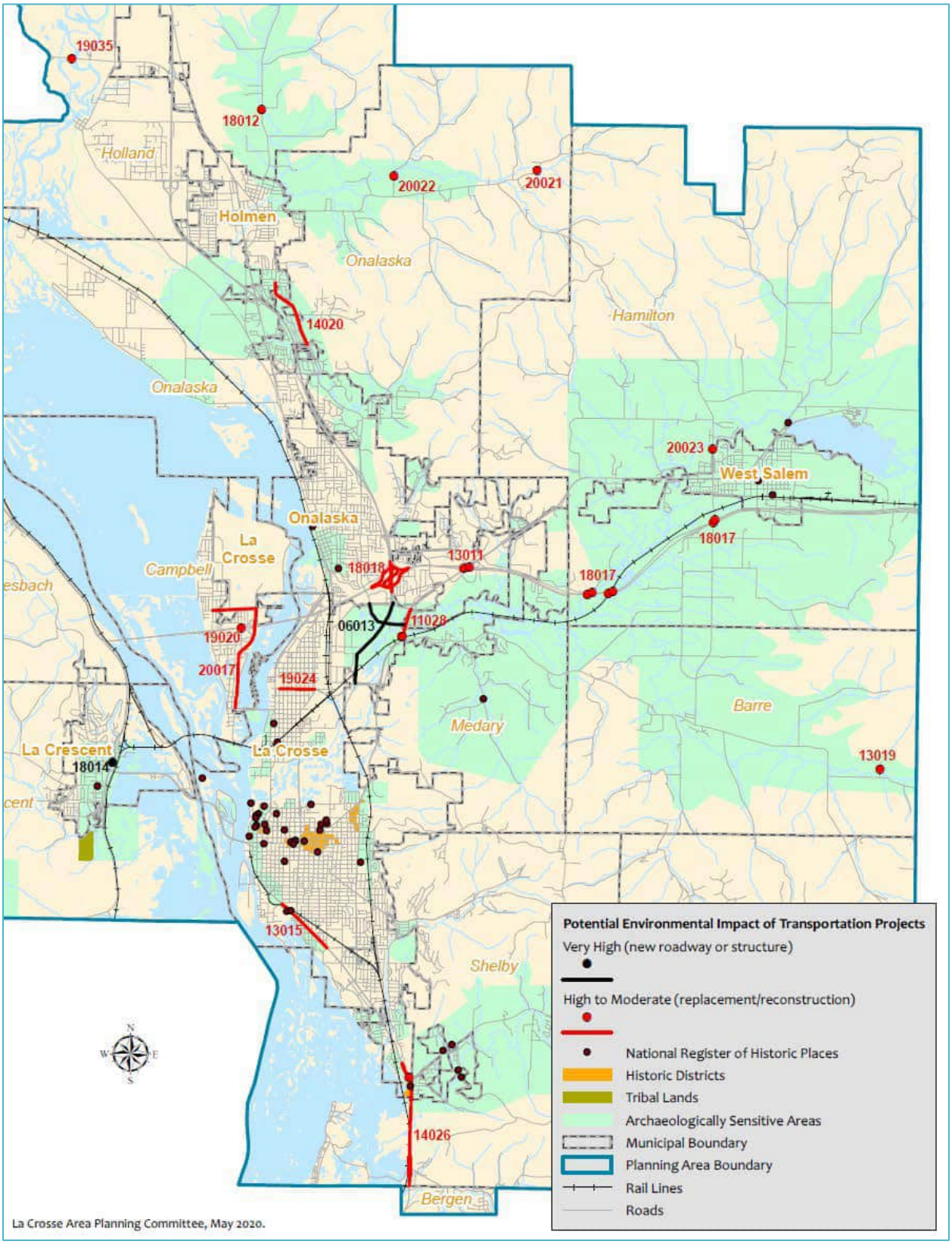


Figure 55: Transportation projects in relation to cultural resources. *Sources:* *Natural and Cultural Resource Inventory*; 2020-2023 Transportation Improvement Program, May amendment.

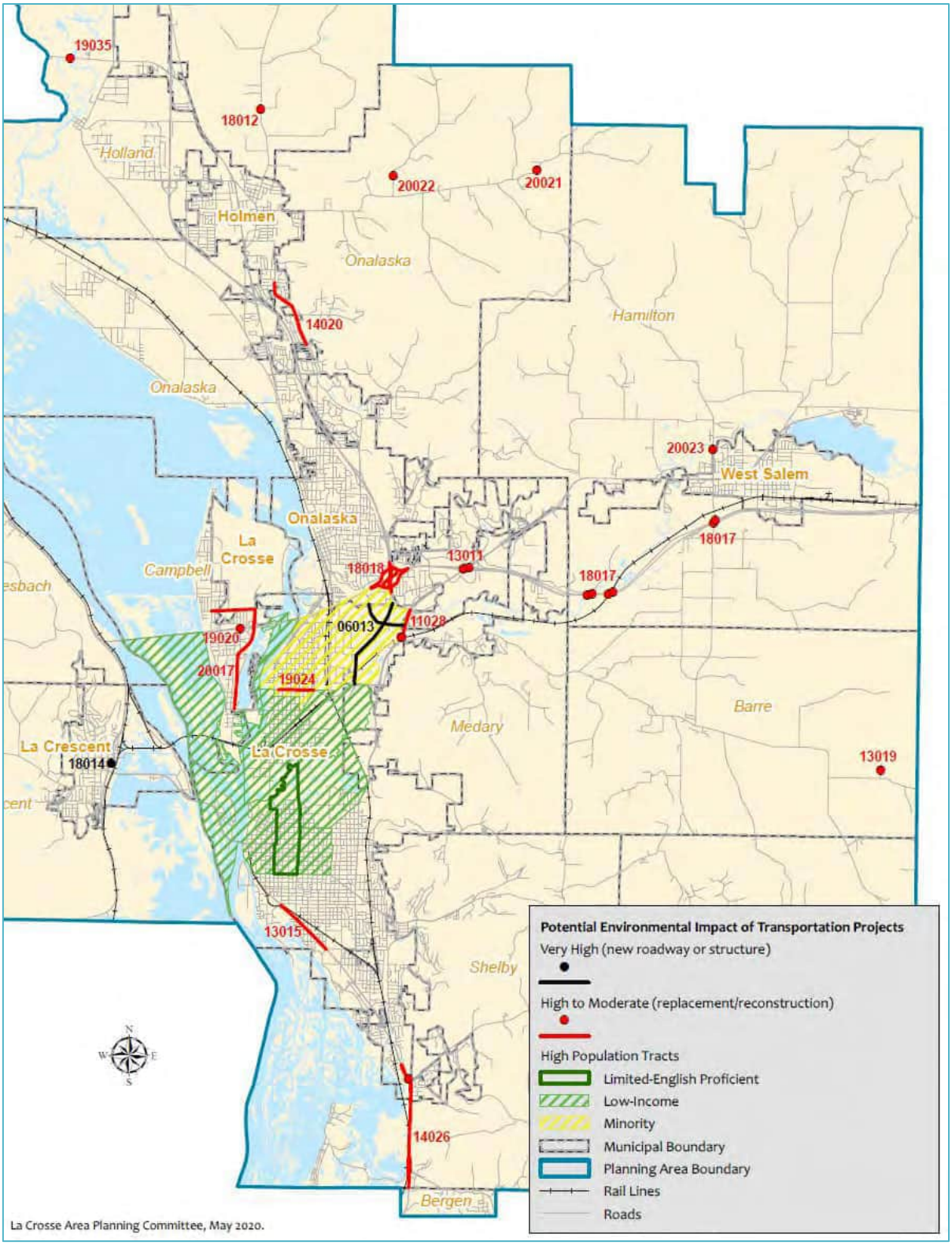


Figure 56: Transportation projects in relation to tracts with a high percentage of low-income, minority, and limited-English proficient populations. *Sources:* 2020-2023 Transportation Improvement Program, May amendment; S1601 Language Spoken at Home, C17002 Ratio of Income to Poverty Level, B03002 Hispanic or Latino Origin by Race; 2014-2018 Five-year estimates, U.S. Census Bureau.

Illustrative Transportation Projects

Illustrative projects include projects listed as illustrative in the current TIP document, projects that were submitted for Surface Transportation Program-Urban (STP-U) or Transportation Alternatives Program (TAP) funding but were not awarded, and projects that have been conceptualized in local plans and planning activities. The following illustrative projects are illustrated in Figure 57. They are categorized in the same fashion as were the programmed TIP projects.

- Reconstruct Theater Rd from CTH PH to STH 16, Onalaska.
- Widen from five to seven lanes CTH OS from STH 16 to Market Pl, Onalaska.
- Improve the E Main St/Green Coulee Rd corridor, Onalaska.
- Construct a shared-use trail along STH 16 from CTH PH to Landfill Rd, Onalaska.
- Construct a bicycle/pedestrian bridge over the La Crosse River, West Salem.
- Construct a bicycle/pedestrian trail along USH 14, connecting the Wagon Wheel Trail to Regional Route 1, La Crosse.
- Construct a grade-separated crossing of USH 14 (Wagon Wheel Trail Phase 4), connecting the Wagon Wheel Trail to the south sidewalk, La Crescent.
- Construct a shared-use trail along Mormon Coulee Creek, Shelby.
- Construct a shared-use trail suspended below Interstate 90 between TH 14 in Minnesota and Exit 3 in Wisconsin.

Potential Impacts of Illustrative Transportation Projects

Except for the E Main St/Green Coulee Rd project—the scope of which is unknown—all of the projects are either reconstruction or new construction and have the potential to negatively impact resources and populations.

Figures 57, 58, and 59 show the illustrative projects in relation to resources and populations. Table 23 provides a crosscheck identifying if projects appear to impact resources and populations. The roadway projects appear to have no negative impact by proximity plus they occur within existing right-of-way.

The trail projects are likely to have significant impacts on resources, but they are mitigable and will provide great benefit to populations by providing safer connections and crossings.

Table 23: Crosscheck of Illustrative Projects' Potential to Impact Natural and Cultural Resources and Typically Underrepresented Populations

Illustrative Project	Historic Places	Trout Streams	National Refuge	Natural Areas	Prime Farmland	Wetlands	Sensitive Areas	Populations
Theater Rd	Appears to have no negative impacts. Area is already developed.							
CTH OS	Appears to have no negative impacts.							
E Main St/Green Coulee Rd	Scope is not known, but general vicinity is outside areas of resources and populations.							
STH 16 Trail	Occurs entirely within existing right-of-way. Appears to have no negative impacts.							
La Crosse River Bridge				X		X	X	
USH 14 Trail[2]			X			X		X
Phase 4[2]			X			X		X
Shelby Trail	X	X			X		X	
I 90 Trail[3]			X			X		X

[1] See Table 22 for project descriptions.

[2] Although **the m**ap suggests a potential impact on low-income populations, the data are illustrated at the tract level, which includes unpopulated areas along the proposed project.

[3] Although **the m**ap suggests a potential impact on low-income and minority populations, the data are illustrated at the tract level, which includes unpopulated areas along the proposed project.

NOTE: Only resources that appear to be impacted by a project are included in the table.



Figure 57: Illustrative transportation projects in relation to natural, agricultural, and recreational resources.
Sources: *Natural and Cultural Resource Inventory*; 2020-2023 Transportation Improvement Program, May amendment; projects submitted for Transportation Alternatives Program funding but not awarded.

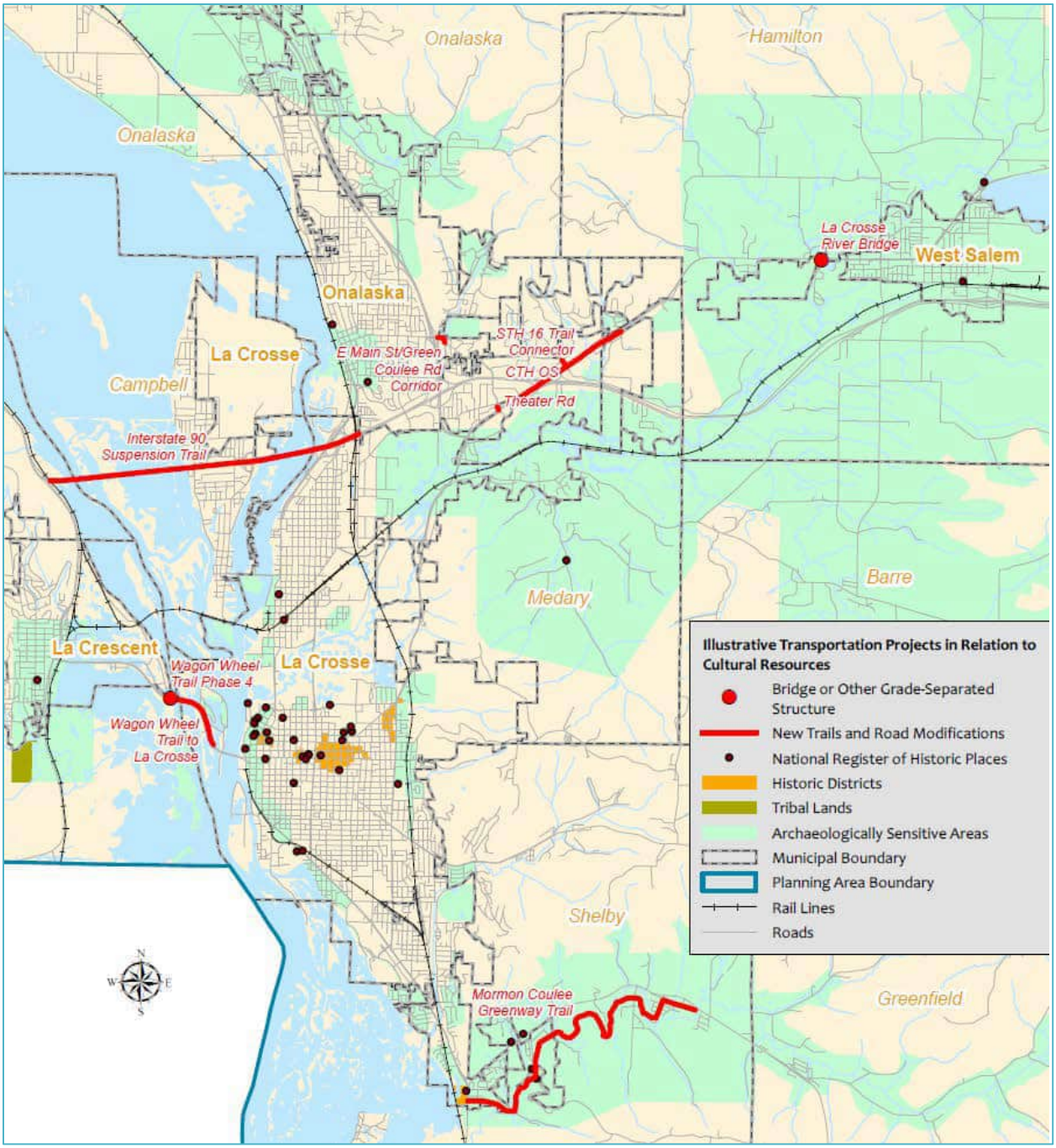


Figure 58: Illustrative transportation projects in relation to cultural resources. *Sources: Natural and Cultural Resource Inventory*; 2020-2023 Transportation Improvement Program, May amendment; projects submitted for Transportation Alternatives Program funding but not awarded.

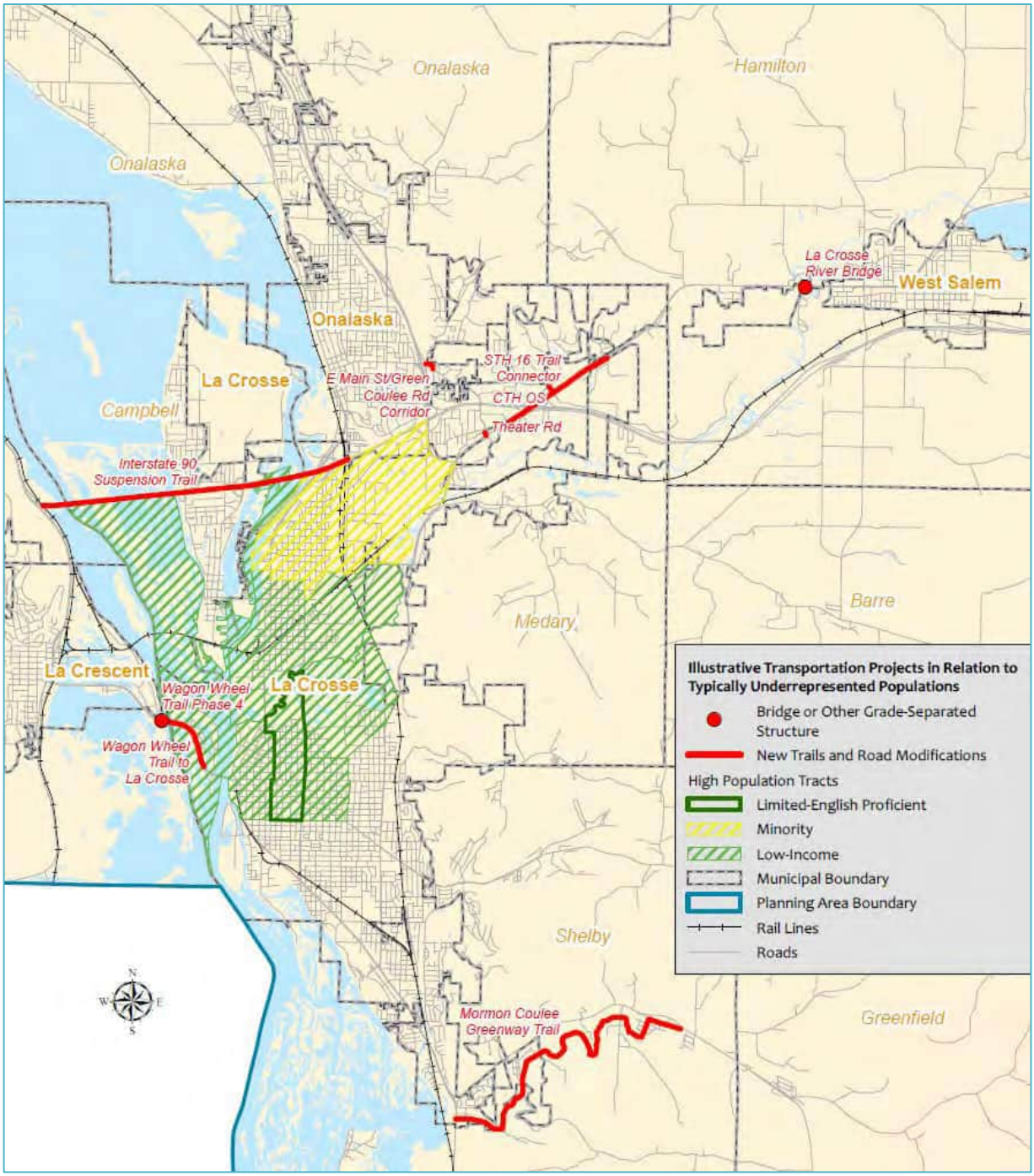


Figure 59: Illustrative transportation projects in relation to tracts with a high percentage of low-income, minority, and limited-English proficient populations. *Sources:* 2020-2023 Transportation Improvement Program, May amendment; projects submitted for Transportation Alternatives Program funding but not awarded; S1601 Language Spoken at Home, C17002 Ratio of Income to Poverty Level, B03002 Hispanic or Latino Origin by Race; 2014-2018 Five-year estimates, U.S. Census Bureau.

Planning and Policy Objectives and Strategies

The overarching goal of the planning and policy objectives and strategies detailed in chapter 6 is for the LAPC to become an inclusive, equitable, and more effective metropolitan planning organization.

Development patterns and road and highway networks favor and encourage motor vehicle travel over other personal modes of travel, challenging disadvantaged people in getting and keeping a job, obtaining affordable housing, and accessing essential services. While none of the strategies is expected to have a negative impact on resources or populations, many of the objectives and strategies are designed to have a positive impact on traditionally underrepresented populations.

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Chapter 8: Financial Analysis

As part of Beyond Coulee Vision 2040 implementation process, the LAPC has conducted a financial analysis to support the identification, evaluation, and prioritization of transportation projects that will be included in the fiscally constrained Metropolitan Transportation Plan (MTP). The MTP financial analysis demonstrates the balance between expected revenue sources and the estimated costs of projects, otherwise referred to as a fiscally constrained plan. These activities are federally required and are critical to developing a meaningful MTP.

Federal transportation laws require that cost and revenue estimates in an MTP must use an inflation rate (or rates) to reflect "year of expenditure dollars." The inflation rate used in the plan must be based on reasonable financial principles and information, developed cooperatively by the State MPOs and public transportation operators. The Wisconsin Department of Transportation (WisDOT) annually provides inflation rates (expenditure and revenue) to MPOs to be utilized in TIP and MTP planning documents. The expenditure inflation rate of 1.56 percent and the revenue inflation rate of 2.00 percent were provided by WisDOT and are utilized for all estimates and projections in this chapter.

The intent of the financial analysis is to illustrate that it can be reasonably expected there is adequate funding to complete plan recommendations. This chapter identifies federal, state, and local funding sources for transportation projects. Local transportation expenses and revenue projections are based on historical spending/funding patterns. The WisDOT revenue estimates were used to project future funding for various highway funding programs. The current LAPC TIP (2020-2023 TIP) and past LAPC TIP plans were utilized for historical information and future project identification. Approximately 4 percent of the planning area is comprised of Minnesota jurisdictions and all expenses and revenue projections (federal, state, and local) are based on historical spending/funding patterns.

Local Roads and Highways

Funding Programs

There are many federal, state and local sources of funding utilized for past transportation projects and available for future transportation projects in the planning area. Table 24 summarizes funding sources typically utilized to implement the transportation projects identified in this plan.

Table 24: Local Roads and Highway Funding Programs

Program	Sponsor	Description	Local Match
Highway Safety Improvement Program	Federal	A federal reimbursement program that funds highway safety projects at locations with a high crash history.	10% local/state
Surface Transportation Block Grant (STBG) Rural Program	Federal	Funding may be used to complete projects on rural federal-aid-eligible highways outside of urban areas. Funding readily used on County highways.	20% local
STBG Urban Program	Federal	Projects must be on roads classified as collectors or higher, transit capital and bicycle and pedestrian infrastructure projects are also eligible.	20%-50% local
State Trunk Highways Preservation	Federal, State	Funding used for state highway system for preservation, reconstruction, resurfacing, and reconditioning.	No local
STBG Local Bridge	Federal, State	Local governments are eligible for rehabilitation and replacement of bridges based on condition ratings.	20% local
State Trunk Highway Operations and Maintenance	State of WI	Funding for state trunk highways for operations and maintenance. State contracts with local governments for maintenance of state trunk highways.	No local; contract with WisDOT
Local Roads Improvement Program (LRIP)	States of WI & MN	Minnesota and Wisconsin have similar programs that assist local governments with improvements on deteriorating streets and highways.	Varies by state
Connecting Highway Aids Program	State of WI	Provides local governments funding for connecting segments of state trunk highways.	No local; contract with WisDOT
Local Partnership Program	State of MN	Funding for the construction of mutually beneficial improvements to the trunk highway system.	No local
General Transportation Aids	State of WI	Returns a portion of state collected transportation revenues to local governments for road projects.	No local
County State Aid Highway; Municipal State Aid Street	State of MN	Counties and cities receive annual funding for street and highway improvements from the Minnesota Highway User Tax Distribution Fund.	No local
Local Funds	Local	Local funding sources for highway projects may come from a variety of sources: General Fund; special assessments; bonding authority; etc.	N/A

NOTE: The table does not represent all transportation funding programs. Please see the Minnesota and Wisconsin Departments of Transportation websites for additional programs.
Sources: Wisconsin and Minnesota Departments of Transportation; local governments.

Historical Expenditures and Funding

Local Expenditures

To determine past local expenditures on local roads and highways as well as maintenance costs, staff reviewed the following reports: *County and Municipal Revenues and Expenditures* (2015 – 2018), Wisconsin Department of Revenue (WDR); *Minnesota County Finances Report*;

Minnesota City Finances Report; and, *Minnesota Town Finances Report* (2015-2018). Annually local governments report revenues and expenses to their respective state departments. The annual state reports break down local road and highway expenses into various categories accounting for maintenance, construction, engineering, administration, etc. Table 25 illustrates the annual local road and highway expenses (including operations and maintenance) for local governments in the planning area for the most recent years reported (2015-2018).

Table 25: Summary of Historical Local Road and Highway Expenses

Jurisdiction	2015		2016		2017		2018	
	O&M[1]	Total[2]	O&M	Total	O&M	Total	O&M	Total
Planning Area-WI								
La Crosse County[3]	$3,773.6	$3,809.2	$4,535.3	$4,567.1	$4,372.8	$4,420.4	$3,889.8	$3,910.9
C. La Crosse	8,473.4	18,441.2	14,025.7	23,535.1	26,008.7	35,672.6	8,074.4	20,867.1
C. Onalaska	1,253.5	3,632.3	1,203.3	4,430.2	1,416.3	3,751.0	1,330.0	5,169.6
V. Holmen	534.6	1,139.6	831.4	1,721.4	790.9	6,924.6	809.5	2,799.3
V. West Salem	315.3	443.0	307.1	343.7	430.6	671.8	346.2	588.7
T. Barre	98.3	98.3	180.4	180.4	98.7	98.7	111.6	111.6
T. Campbell	374.5	456.0	213.4	864.3	250.6	326.3	287.6	371.3
T. Greenfield	132.9	302.3	124.2	265.6	328.9	328.9	377.9	465.4
T. Hamilton	362.9	362.9	354.2	354.2	471.6	471.6	480.2	480.2
T. Holland	283.9	440.2	126.6	267.1	175.0	432.4	190.8	727.8
T. Medary	103.2	103.2	94.3	94.3	178.7	178.7	187.8	187.8
T. Onalaska	413.2	921.6	263.1	263.1	376.9	376.9	353.3	908.8
T. Shelby	889.0	902.2	1,304.3	1,306.6	785.0	890.2	1,100.9	1,103.9
Total	17,008.2	31,052.0	23,563.4	38,193.2	35,684.6	54,544.1	17,539.8	37,692.2
Planning Area-MN								
Houston County[3]	191.0	474.8	183.1	430.8	146.4	299.1	196.7	410.2
C. La Crescent	549.2	720.2	612.3	2,501.5	569.6	695.6	722.3	2,114.6
T. La Crescent	130.4	130.4	158.7	158.7	257.1	257.1	182.0	182.0
Winona County[3]	37.6	88.6	30.4	82.7	38.3	74.4	32.2	111.0
T. Dresbach	41.0	45.5	45.6	47.2	52.6	54.3	144.9	146.9
Total	949.2	1,459.5	1,030.0	3,220.9	1,063.9	1,380.5	1,278.1	2,964.7
Planning Area Total	***17,957.4***	***32,511.5***	***24,593.4***	***41,414.1***	***36,748.5***	***55,924.6***	***18,817.9***	***40,656.9***

[1] Operations and maintenance in 1,000$.

[2] Includes construction, engineering, administration, etc. Value is in 1,000$.

[3] County expenditures in the planning area (based on percent of county highway miles).

Sources: County and Municipal Revenues and Expenditures Report, Wisconsin Department of Revenue (2015-2018); Minnesota County Finances Report; Minnesota City Finances Report; Minnesota Town Finances Report (2015-2018).

Federal and State Funding Obligations

To assist in gaining an understanding of historical state and federal funding allocations to the planning area, LAPC Transportation Improvement Program (TIP) plans were reviewed.

Table 26 illustrates state and federal funding of local road and highway projects programmed in the LAPC TIP documents from 2016-2019, 2017-2020, 2018-2020, 2019-2022 as amended. The historical data illustrate that state and federal expenses fluctuate year to year based on projects. Over the period reviewed expenses averaged over $28 million per year from 2016-2019.

Table 26: Federal and State Local Road and Highway Funding Obligations, 2016-2019

Funding Source	2016	2017	2018	2019
Federal	$39,610,500	$11,522,354	$5,726,528	$23,456,200
State (MN & WI)	$14,208,800	$2,633,957	$4,124,653	$4,934,600
Local	$1,404,800	$593,800	$2,215,137	$2,930,900
Planning Area Total	**$55,224,100**	**$14,750,111**	**$12,066,318**	**$31,321,700**

Source: LAPC Transportation Improvement Program (TIP) Documents 2016-2019, 2017-2020, 2018-2020, 2019-2022 as amended.

Projected Future Revenues

Local Revenues

To project local government future revenues (2020-2040) for local road and highway funding (including operations and maintenance), the average of the expenditures from 2015-2018 from Table 25 were calculated and adjusted for inflation to current 2020 dollars. The four-year-average expenditures for each local government were inflated by 2.00 percent per year (2020-2040) and local revenues were projected to the 2040 plan horizon.

The reports, *County and Municipal Revenues and Expenditures* (2015-2018), *Minnesota County Finances Report*, *Minnesota City Finances Report*, and *Minnesota Town Finances Report* (2015-2018) include state highway aids and/or grants as a line item revenue. For calculations in Table 30, the state highway aids and/or grants line item was separated from the transportation costs to more accurately reflect local governments' true costs and associated future revenues.

Table 27 reports the results of the analysis and shows the average annual local expenditure for transportation in the planning area is close to $38 million (in 2020 dollars). Projected out to 2040 (plan horizon) and accounting for inflation (2.00 percent annually per WisDOT guidance) over the planning period approximately $937 million in local revenue is anticipated to be available for transportation projects in the planning area. The city of La Crosse

accounts for over 61 percent of the total expenditures. Important to note, that a portion of the projected local revenues will be utilized for operations and maintenance (historically, approximately 56.7 percent of local expenses involved operations and maintenance).

Table 27: Average Annual Local Transportation Expenditures and Estimated Revenue, 2020-2040

Jurisdiction	Average Annual Transportation Expenditure*	Percent of Total Expenditure
Wisconsin		
La Crosse County	$3,082,531	8.2%
C. La Crosse	$23,160,922	61.3%
C. Onalaska	$3,698,797	9.8%
V. Holmen	$2,964,368	7.8%
V. West Salem	$389,305	1.0%
T. Barre	$85,766	0.2%
T. Campbell	$445,117	1.2%
T. Greenfield	$286,024	0.8%
T. Hamilton	$314,892	0.8%
T. Holland	$370,034	1.0%
T. Medary	$108,025	0.3%
T. Onalaska	$461,733	1.2%
T. Shelby	$934,434	2.5%
Total	$36,301,948	96.0%
Minnesota		
Houston County	$135,740	0.4%
C. La Crescent	$1,118,446	3.0%
T. La Crescent	$161,210	0.4%
Winona County	$31,649	0.1%
T. Dresbach	$62,913	0.2%
Total	$1,509,958	4.0%
Total Local Expenditure	**$37,811,906**	**100.0%**
Projected Local Revenue[1]	**$37,811,906 (over 20 Years)**	**$937,104,460**

[1] The average annual transportation expenditures were inflated at an annual rate of 2.0% to arrive at the projected local revenue over the 20-year plan horizon.

Sources: County and Municipal Revenues and Expenditures (2015-2018); Minnesota County Finances Report; Minnesota City Finances Report; Minnesota Town Finances Report (2015-2018).

Anticipated Federal and State Funding Revenues

Annual state and federal funding projections for the LAPC are provided annually from the WisDOT (received March 2020). Table 28 shows anticipated revenues for 2020 and the planning period by program. The table illustrates state and federal funding for state trunk highway preservation, operations, and maintenance along with local road expansion and preservation funds. Included in the table is funding for the cities of La Crosse and Onalaska for maintenance of connecting highways.

The table also includes anticipated federal and state funding revenues (estimated by LAPC staff) for the local governments in the Minnesota portion of the planning area. Minnesota state and federal funding projections are based on the average annual state and federal local road and highway funding received from 2016-2019. Anticipated federal and state funding for the planning area over the planning period is estimated to be more than $746 million when adjusted for inflation.

Table 28: State and Federal Funding Projections for Local Roads and Highways

Funding Type	2020	2020-2040[1]
State Trunk Highway (STH) Preservation, Maintenance and Operations		
Combined Backbone and Non-Backbone	$8,925,068	$230,117,859
STH Bridges	$646,000	$16,656,023
STH Large Bridges	$4,166,667	$107,430,497
STH Maintenance and Operations	$6,034,390	$155,586,591
Total	$19,772,125	$509,790,970
Local Road Expansion and Preservation		
STBG urban	$911,261	$23,495,331
General Transportation Aids	$3,479,098	$89,702,687
Connecting Highway Aids	$499,651	$12,882,660
LRIP	$243,414	$6,276,020
Federal Safety Program	$377,462	$9,732,222
Local Bridges	$269,680	$6,953,245
Total	$5,780,566	$149,042,165
Minnesota Projected Funding[2]	$3,383,696	$87,242,907
Planning Area Total	**$28,936,387**	**$746,076,042**

[1] All funding projections are adjusted to reflect an annual inflation factor of 2.0 percent.

[2] Minnesota state and federal funding projections are based on the average annual state and federal local road and highway funding from 2016-2019.

Sources: Wisconsin Department of Transportation; LAPC.

Table 29 summarizes projected revenues by source over the plan horizon 2020-2040. When adjusted for inflation, over $1.68 billion is anticipated in transportation revenue. About $84.1 million will be available annually for maintaining and improving local roads and highways.

Table 29: Summary of Projected Planning Area Revenues for Local Roads and Highways

Revenue Source	2040 Projection[1]
Federal and State Funding	$413,543,857
General Transportation Aids (GTA)	$89,702,687
Local Operation and Maintenance[2] - Not paid by GTA funds	$531,338,229
State Trunk Highway Operation and Maintenance	$155,586,591
Local Funding	$405,766,231
Minnesota State and Federal Funding[3]	$87,242,907
Total Funding	***$1,683,180,502***
Annual Average	$84,159,025

[1] Funding projections are adjusted to reflect an annual inflation factor of 2.0 percent.
[2] Based on the historical percentage of operating and maintenance expenses (56.7%) of total local road and highway expenses.
[3] Minnesota state and federal funding projections are based on the average annual state and federal local road and highway funding from 2016-2019.
Sources: Wisconsin Department of Transportation, 2020; Wisconsin Department of Revenue 2015, 2016, 2017, 2018; LAPC Transportation Improvement Programs 2016-2019, 2017-2020, 2018-2020, 2019-2022 as amended.

Operations and Maintenance, Preservation, and Reconstruction Needs

Programmed and Illustrative Projects

Table 30 summarizes the projected anticipated costs for programmed roadway and bridge projects listed in the 2020-2023 TIP, illustrative projects identified in the 2020-2023 TIP document, and "significant future projects," which are extracted from the current TIP for their dollar investment (over $9 million) and out-of-TIP-year schedule. Please note that some of the projects may include bicycle and pedestrian improvement costs.

Total cost estimates include a 2020-dollar amount and a year-of-expense value. The year-of-expense estimate is the 2020-dollar amount adjusted to anticipated-construction-year dollars. (Dollar values for projects scheduled to be completed in 2020 are unadjusted.)

The projects grouped under "2020-2023 TIP Projects" in Table 30 are projected to have a year-of-expense cost of over $118 million. "Illustrative TIP Projects" are projects that do not have obligated funding but have been identified by the local government as being

important. "Significant Future Projects" represent high-cost projects (over $9 million) scheduled outside the TIP window that are needed to improve the safety and performance of the transportation system. The total anticipated cost of programmed and illustrative projects in nearly $354.4 million.

Table 30: Projected Cost of Programmed and Illustrative TIP Projects

Project	Description	Time Frame	Cost (2020$)	Cost in Year of Expense[1]
2020-2023 TIP	Reconstruction, System Preservation, Br. Replacements, Etc.	2020-2023	$115,124,500[2]	$118,745,433
TIP Illustrative	Theatre Rd. from PH to STH 16, Reconstruction	2024-2029	$800,000	$864,377
TIP Illustrative	CTH OS from STH 16 to Marketplace--Widen to 7 lanes	2024-2029	$100,000	$108,047
TIP Illustrative	East Main St/Green Coulee Rd - Corridor Improvements	2024-2029	$3,500,000	$3,840,645
Significant Future	STH 16, Gillette St. to STH 157. Bridge and Approach Reconstruction.	2024-2029	$27,500,000	$29,256,574
Significant Future	STH 35, La Crosse – Trempealeau (Black River Bridges B-32-016 and B-32-018) Replacement.	2024-2029	$9,854,000	$10,646,970
Significant Future	USH 53 / 12th Avenue Extended from CTH SS - Gillette St. New Roadway.	2031-2040	$131,804,000	$156,270,933
Significant Future	IH-90, STH 16 to CTH C, Pavement & Bridge Replacements.	2031-2040	$29,679,000	$34,647,842
		Total	***$318,361,500***	***$354,380,821***

[1] Year of expense equals 2020 cost times annual inflation of 1.56 percent to the year of anticipated construction.
[2] Includes $93,940,800 Federal, $21,479,100 State, and $9,704,600 Local.
Sources: Wisconsin Department of Transportation; LAPC 2020-2023 Transportation Improvement Program.

Operations, Maintenance, and Preservation

Future local road and highway needs include costs of operations, maintenance, and highway preservation activities associated with the existing public highway infrastructure. To estimate these future needs the LAPC worked with and compiled information (data, budgets, etc.) from WisDOT, MnDOT, and the La Crosse County Highway Department to come up with an operations, maintenance, and preservation cost-per-mile estimate. The resulting value was applied to the mileage of local roads and highways in the planning area to estimate future costs of operations, maintenance, and preservation (Table 31).

The cost-per-mile estimates account for annual operation and maintenance costs as well as preservation costs. Preservation costs that do not occur on an annual basis (resurfacing, sealing, etc.) were annualized and are included in the cost-per-mile estimate. These estimates do not account for reconstruction costs.

Table 31 reports that the anticipated funding needed over the life of the plan for local road and highway operations, maintenance, and preservation when adjusted for inflation is nearly $1.18 billion. Operations, maintenance, and preservation of local roads will make up the bulk of expenses.

Table 31: Local Road and Highway Operations, Maintenance, and Preservation Needs, 2020-2040

Facility Type	Total Miles (centerline)	Annual Cost per Mile (2020 Dollars)[1]	Anticipated Funding Needed 2020-2040[2]
Principal Arterials	83.3	$54,550	$111,890,223
Minor Arterials and Collectors	200.5	$ 44,118	$217,812,659
Local Roads	850.7	$40,372	$845,685,872
Total	***1,134.5***		***$1,175,388,754***

[1] Derived from local highway budgets, La Crosse County Highway Department estimates, and WisDOT operation and maintenance estimated costs.
[2] Inflated by 1.56 percent each year to 2040.
Sources: Calculated from data from WisDOT, MnDOT, La Crosse County Highway Department.

Summary of Needs

Table 32 summarizes the estimated financial needs for local roads and highways in the planning area over the planning period 2020-2040 as derived from data in the previous tables. The total estimated need over all categories is nearly $1.9 billion.

Table 32: Summary of Financial Needs for Local Roads and Highways for the Planning Period 2020-2040

Identified Needs	Estimated Costs[1]
Operation and Maintenance (local and state highways)	$799,022,296
Anticipated Preservation Projects (not identified)	$376,366,458
Future Projects	$354,380,821
Local Road Reconstruction	$365,263,032
Total Estimated Need	***$1,895,032,607***

[1] Inflated annually at 1.56 percent.
Sources: LAPC Transportation Improvement Plan 2020-2023; WisDOT; MnDOT; La Crosse County Highway Department; Wisconsin Department of Revenue; Minnesota Office of State Auditor.

Transit Funding

Three public transit operations serve the LAPC planning area: La Crosse Municipal Transit Utility (MTU); Onalaska/Holmen/West Salem Public Transit (OHWSPT); and Scenic Mississippi Regional Transit (SMRT).

Transit Capital Expenses and Revenues

Transit capital revenues and needs discussed below are summarized in Table 33.

La Crosse Municipal Transit Utility (MTU)

As reported by MTU, 55 percent of its bus fleet exceeds the useful life benchmark (ULB) for buses. Capital expenses are projected to be over $22 million over the planning period. WisDOT provided 2020 capital and revenue estimates that combined MTU and OHWSPT state and federal funding. In determining capital and operating revenue for MTU and OHWSPT, the combined revenue estimates from WisDOT were allocated based on past trends. Additional MTU capital revenue estimates (local match, farebox, etc.) were derived from historical trends identified in the National Transit Database (NTD). As the table reports MTU capital needs ($22,050,476) greatly exceed projected revenue ($10,233,141), resulting in a deficit of $11,817,335 over the planning period.

Onalaska/Holmen/West Salem Public Transit (OHWSPT)

OHWSPT needs were derived from reviewing past capital expenditures and TIP documents. The transit system maintains twelve vehicles with up to nine being in service at peak hours.

The capital needs projections for OHWSPT are based on two vehicles being replaced annually, resulting in the in-service vehicles being a maximum of 4 to 5 years old. Currently, none of the vehicles are beyond the ULB and this schedule will ensure the same. The table shows approximately a $298,817 deficit for capital needs for the OHWSPT over the life of the plan. The deficit could be made up through additional local match or capital grant opportunities.

Scenic Mississippi Regional Transit (SMRT)

SMRT capital needs were developed from reviewing past capital expenditures, TIP documents, and grant contracts. The capital needs projections for SMRT are based on one vehicle being replaced every year, resulting in the fleet having no in-service vehicle older than 4 years old. Currently, none of the vehicles are beyond the ULB and this schedule will ensure the same.

Table 33: Summary of Transit Capital Revenues and Expenses (Needs)

Transit Capital	2020 Total$	2020-2040 Projected$[1]
Anticipated Capital Expenses (Needs)		
MTU[2]	$895,500	$ 22,050,476
OHWSPT	$68,200	$1,679,333
SMRT[3]	$100,000	$2,462,365
Total Anticipated Capital Expenses	***$1,063,700***	***$26,192,174***
Anticipated Capital Revenue		
FTA 5339		
MTU	$217,790	$5,615,349
OHWSPT	$32,543	$839,066
SMRT	$80,000	$2,062,665
Total Federal Revenue	$297,790	$8,517,080
Local Capital Assistance		
MTU	$179,100	$4,617,792
OHWSPT	$21,000	$541,450
SMRT	$25,000	$644,583
Total Local Revenue	$225,100	$5,803,825
Total Anticipated Capital Revenue	***$522,890***	***$14,320,905***
Capital Revenues minus Expenses	**($540,810)**	**($11,871,269)**

[1] Adjusted at an annual inflation rate of 1.56 percent.

[2] Does not include MTU potentially transitioning to a mixed fleet (diesel/electric).

[3] Based on past capital expenses. Does not include SMRT potentially transitioning to a mixed fleet (diesel/electric).

Sources: Wisconsin Department of Transportation Revenue Estimates (March 2020); Transit Agency Profiles 2014-2018, National Transit Database, Federal Transit Administration. LAPC expense projections based on historical five-year averages unless otherwise noted.

Both MTU and SMRT are working towards transitioning from diesel to electric buses. The assessments discussed above do not include this scenario but assume traditional vehicles.

Transit Operating Expenses and Revenues

Transit operating revenues and needs discussed below are summarized in Table 34.

La Crosse Municipal Transit Utility

Operating expenses were developed by analyzing NTD data. The 2020 annual operating cost was projected to 2040 (adjusted for inflation) and a total of $145,172,407 is projected to be needed to operate MTU over the planning period. Revenues were projected utilizing WisDOT program revenue estimates and past farebox/local funding trends (FTA NTD data). Anticipated MTU operating revenues ($157,670,115) exceed operational costs over the planning period.

The MTU Transit Development Plan "*Grand River Transit Service Enhancement and Policy Plan 2015-2025*" developed in 2015 recommends service modifications that would increase operational and capital costs but would improve service. The relevant plan recommendations are included below:

- Implement the modified Route 6 Northside to provide service to the Amtrak and Indian Hill Neighborhoods.
  - Need two additional buses at **$690,000** and four additional drivers at **$228,000** to meet hours of service.
  - Adds 8,996 service hours per year: **$769,068**.
  - Creates 34 new stops and eliminates 14 existing stops.
- Extend 30-minute service on weekdays by one hour until 6:42 pm on routes 1, 2, 4, 5, and 6. This will provide flexibility to employees who work into the evening. Connections are rushed and can be missed if workers stay past 5:00 pm: **$111,137** for 1,300 hours of service.
- Route 9 Onalaska
  - Reinstate midday service to eliminate gap: **$82,680** for 780 hours of service.
  - Add Saturday service: **$55,120** for 520 hours of service

The modifications/additions to service in 2020 dollars would equate to a capital investment of $980,000 and an increase in annual operating expenditures of $1,592,621 (2020 $).

Onalaska/Holmen/West Salem Public Transit

Operating expenses were developed by analyzing NTD data. The 2020 annual operating cost was projected to 2040 (adjusted for inflation) and a total of $21,660,191 is needed to operate OHWSPT over the planning period. Operational revenue comes from several different sources: state and federal grants, fare box, and local funds. Revenues projected over the planning period show operational revenues exceeding $22,380,000.

Scenic Mississippi River Transit

Operating expenses were developed based on a review of SMRT operating contracts with the transportation provider. The 2020 contracted operating costs were projected to 2040 (adjusted for inflation) and a total of $11,382,798 is projected to be needed to operate SMRT over the planning period. Projected revenues were derived from reviewing grant contracts/awards, and historical local funding. Revenues projected over the planning period show operational revenues exceeding $11,900,000.

Table 34: Summary of Transit Operations Revenues and Expenses (Needs)

Transit Operations	Total 2020$	2020-2040 Projected$[1]
Anticipated Operating Expenses (Needs)		
MTU	$5,895,650	$145,172,407
OHWS Transit	$879,650	$21,660,191
SMRT[2]	$462,271	$11,382,798
Total Anticipated Operating Expenses	***$7,237,571***	***$178,215,396***
Anticipated Operating Revenues		
FTA 5307		
MTU	$2,127,280	$54,848,335
OHWS Transit	$262,922	$6,779,001
MTU MN 5307	$112,000	$2,887,732
Total 5307 Revenues	$2,502,202	$64,515,068
FTA 5311		
SMRT	$213,635	$5,508,219
Total 5311 Revenues	$213,635	$5,508,219
State Operating Assistance		
MTU	$2,006,088	$51,723,603
OHWS Transit	$198,404	$5,115,513
SMRT	$42,217	$1,088,494
Total State Operating Revenues	$2,246,709	$57,927,610
Local (farebox, match, etc.)		
MTU[3]	$1,981,831	$51,098,177
OHWSPT	$406,783	$10,488,215
SMRT	$206,419	$5,322,167
Total Local Revenues	$2,595,033	$66,908,559
Total Anticipated Operating Revenues	***$7,343,944***	***$189,351,237***
Operating Revenues Minus Expenses	**$106,373**	**$11,135,841**

[1] Adjusted at an annual inflation rate of 1.56 percent.
[2] Actual need based on contract and grant application.
[3] Includes Minnesota local matching funds.
Sources: Wisconsin Department of Transportation Revenue Estimates (March 2020); Transit Agency Profiles 2014-2018, National Transit Database, Federal Transit Administration.

Summary of Transit Needs and Estimated Revenues

The public transit analysis illustrates a potential significant funding shortfall for MTU capital expenses over the planning period, while OHWSPT shows a minimal capital deficit. However, MTU and OHWSPT projected operational revenues exceed operational costs over the same period. In the future, it may be possible to focus local funding from operational expenses to help offset capital needs.

The assessment of current revenues and expenditures helps to plan for and prioritize future transit needs within the community. The projected long-term capital funding gap between 2020 and 2040 totals roughly $12 million based on revenue and expense estimates. Understanding this shortfall in funding is important to leverage existing transit assets and evaluate future community needs to identify priority areas for transit investment. Increased utilization of the transit system's assets will maximize funding capabilities and help to preserve service levels at the current levels. Better utilizing available revenue and limiting expenses will aid in long-term sustainability of each transit system.

Transit funding from federal, state, and local sources is anticipated to remain relatively constant in future years—emphasizing the importance of identifying additional funding sources to maintain current service levels and recommended service expansions. Currently, fare revenue accounts for about 35 percent of operating revenue. While increasing ridership and fare revenue is one way to increase funding, it is unrealistic to expect transit fares to cover future revenue needs.

The LAPC has supported the need to invest in transit and expand services to provide enhanced regional coverage. LAPC plans, including CV2040, have consistently recommended pursuing a Regional Transit (or Transportation) Authority (RTA). An RTA would provide a new funding mechanism for the region that would close the project funding gap and ultimately help maintain a state of good repair and expand service coverage.

Bicycle and Pedestrian Infrastructure Funding

Another component analyzed as part of the interim plan update are proposed bicycle and pedestrian infrastructure projects in the planning area. The projects identified are improvements for stand-alone (not part of an existing or proposed highway improvement) bike and pedestrian facilities/projects. Bike and pedestrian improvements that are part of highway construction/reconstruction projects are not detailed in this section.

Illustrative Projects

Table 35 describes illustrative bicycle and pedestrian projects in the planning area. The projects' estimated year-of-construction costs exceed $41 million. The project accounting for

most of the funding is the Interstate 90 Corridor Shared-use Trail, which could potentially cost over $35 million to complete. Maintenance costs are not accounted for in the total project costs. Maintenance costs for paved trails could cost around $9,100 per mile annually (drainage maintenance, sweeping, trash removal, weed control, etc.) per *Guidelines for Analysis of Investments in Bicycle Facilities, 2006.* The maintenance estimate is adjusted for inflation.

The projects are considered illustrative because they have been identified as being desired but have not yet been funded. Completion of these projects would require local governments to pursue grant funding and commit to the local share. Projects within highway right-of-way may be completed as part of a larger highway or bridge reconstruction project.

Table 35: Illustrative Bicycle and Pedestrian Projects

Illustrative Projects	Description	Time Frame	Estimated Cost (2020$)	Year of Expense[1]
La Crosse River Bike/Ped Bridge	Bridge over La Crosse River to connect existing STH 16 trail to CTH VP in Veteran's Park	2020-2025	$831,000	$897,872
State Highway 16 Trail Connection	10-foot-wide asphalt trail connecting existing STH 16 Trail near Dick's Sporting Goods to existing STH 16 Trail at Landfill Rd	2020-2025	$680,400	$723,861
Wagon Wheel Trail Extension to La Crosse	Shared trail connecting the Wagon Wheel Trail in La Crescent to La Crosse within USH 14 right-of-way	2020-2025	$875,000	$945,413
Wagon Wheel Trail Phase 4 (La Crescent)	Grade-separated crossing of USH 14/61 between the boat landing and the south sidewalk	2026-2040	$1,160,000	$1,292,757
Mormon Coulee Greenway Trail[2]	Shared trail adjacent to Mormon Coulee Creek from STH 35 to CTH YY in the town of Shelby	2026-2040	$1,800,000	$2,101,355
Interstate 90 Corridor Shared-use Trail	Shared trail suspended below Interstate-90 between TH 14 in Minnesota and Exit 3 in Wisconsin	2026-2040	$28,425,600	$35,855,024
		Total Future Projects	**$33,772,000**	**$41,816,282**

[1] Inflation factor of 1.56% applied annually out to anticipated construction year.

[2] Estimated construction cost only. Excludes land acquisition, easements, etc.

Sources: LAPC in consultation with local governments; local planning documents.

Grant Funding

Grant funding options available for bicycle and pedestrian projects are limited and traditionally involve very competitive grant processes. A commitment from local sources is critical to projects receiving funding from federal/state grant programs. Grant programs that may be applicable to several of the proposed projects include:

- **Transportation Alternatives Program (TAP):** One of three programs under the federal Surface Transportation Block Grant (STBG) program. Projects are awarded from competitive statewide (Wisconsin) and District-wide (Minnesota) processes. Sponsors are required to commit to a 20 percent local match. The LAPC ranks projects within the Wisconsin portion of the planning area for consideration during the WisDOT ranking process.
- **Knowles-Nelson Stewardship Program:** Purpose of this Wisconsin Department of Natural Resources (DNR) program is to preserve valuable natural areas and wildlife habitat, protect water quality and fisheries, and expand opportunities for outdoor recreation. The recreation goals of the program are achieved through the acquisition of land and easements, development of recreational facilities, and restoration of wildlife habitat. A 50% local match is required of grant awardees.
- **Federal Recreational Trail Program:** This program encourages the maintenance and development of motorized, non-motorized, and diversified trails. A 25 percent cash or in-kind match is required.
- **Minnesota Department of Natural Resources:** MnDNR offers the Local Trail Connections Program and the Regional Trail Grant Program to develop trail facilities in Minnesota. Grants are reimbursable up to 75 percent of the eligible project costs. Grant recipients must provide a non-state cash match of at least 25 percent.

Financial Analysis Summary

Table 36 summarizes the local road and highway and transit revenues and needs for the planning area over the planning period 2020-2040. A goal of the financial element of the plan is to determine if transportation plans and projects are fiscally constrained over the planning period. The revenue and cost estimates aid in determining the fiscal feasibility of the plan. The bike/pedestrian projects are considered illustrative and not included in the summary table. If any illustrative project receives federal or state funding or is deemed regionally significant, the MTP will be amended to include the project(s).

Overall, the table illustrates an annual shortfall in funding of $11,027,042 and a planning period deficit of $212,587,105. As discussed earlier, almost all the funding deficit can be attributed to local road and highway costs. Transit experiences a $12 million deficit in capital

funding and a surplus in operational funding that for the most part offsets the capital deficit. If bicycle and pedestrian needs are factored in, the overall deficit increases by an additional $41 million. Ultimately, the LAPC is committed to more efficient use of existing transportation assets and increased investment in transit and non-motorized facilities to address the areas regional mobility needs. It is anticipated that this commitment will reduce funding shortfalls attributed to local roads and highways in future years.

Table 36: Local Roads and Highways and Transit Revenues and Expenses (Needs)

Revenues and Expenses (Needs)	Total 2020$	2020-2040 Projected$[1]
Local Roads and Highways		
Anticipated Revenues	$84,159,025	$1,683,180,502
Anticipated Expenses	$94,751,630	$1,895,032,607
Subtotal	*($10,592,605)*	*($211,852,105)*
Transit		
Anticipated Capital/Operation Revenues	$7,866,834	$203,672,142
Anticipated Capital/Operation Expenses	$8,301,271	$204,407,570
Subtotal	*($434,437)*	*($735,428)*
Total Transportation		
Anticipated Revenues	$92,025,859	$1,886,852,644
Anticipated Expenses	$103,052,901	$2,099,440,177
Planning Area Total (revenues minus expenses)	**($11,027,042)**	**($212,587,533)**

[1] Inflation factor of 1.56% applied annually to 2040.

Sources: Tables 29, 32, 33, and 34.

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Chapter 9: Next Steps & Future Considerations

Next Steps

Implementation of *Beyond Coulee Vision 2040* (BCV2040), the metropolitan transportation plan (MTP) for the LAPC planning area, is critical to address future land use and transportation issues facing planning area communities. BCV2040 identifies goals, objectives and strategies for the LAPC and planning area communities to implement to achieve the BCV2040 vision for the planning area.

Chapter 6 proposes short- (1-5 years), mid- (6-10 years), and long-range (more than 10 years) project, planning, and policy objectives and action strategies designed to move us toward realization of the Vision. Many of the action strategies are necessarily continuous and on-going and will require additional staff resources to accomplish and maintain.

Immediate next steps include:

- Resolving the Coulee Region Transportation Study. The results of this study will impact the scope of the USH 53/12th Ave Extended project listed in the transportation improvement program.
- Working with the Policy Board and planning area communities to make the LAPC more effective.
- Improving public outreach, education, and inclusivity.
- Aligning project selection with performance measures and targets.

Future Considerations

The trends discussed in chapters 3 and 4, studies and plans prepared by our departments of transportation, and the impact of COVID-19 have highlighted topics for consideration during the planning process for the 2025 metropolitan transportation plan update:

- The development and integration of connected and automated vehicles (CAVs)[47]
- Impact of internet purchases on delivery services and brick and mortar retailers
- Increased conversion of personal and fleet vehicles to alternative fuel vehicles
- Transportation options for an aging population

[47] *Connected and Automated Vehicle Strategic Plan* (2019), Minnesota Department of Transportation; *Autonomous and Connected Vehicle Testing and Deployment* report (2018), Wisconsin Department of Transportation.

- Increase in telecommuting and downsizing of business footprints
- The loss of big box retailers and opportunities for reuse
- Housing affordability and the spatial mismatch between work and home
- Climate change and extreme weather events

This list is by no means all-encompassing nor is it set in stone. The public process for the 2025 plan will ferret out these and other issues that may arise.

Conclusion

BCV2040 is a planning document for all communities in the LAPC planning area. It is intended that planning area communities consider the document's goals, objectives, and policies when preparing plans and making local land use and transportation decisions. LAPC staff will work to complete the projects, programs, and activities detailed in BCV 2040. Staff will continually look ahead to identify and address transportation and land use challenges facing planning area communities.

Appendix A: Coulee Region Transportation Study

Refined Strategies

All information related to the Study, including links to the maps of strategies dismissed from going forward, can be accessed from the Coulee Region Transportation Study page on the Wisconsin Department of Transportation website. Refined strategies include:

- "A" Strategies – WIS 16 and Losey Boulevard corridors and considers expansion of these existing facilities.
- "B" Strategies – US 53 corridor and considers expansion of this existing facility.
- "C" Strategies – WIS 35 corridor and considers expansion of the segment between US 53 and Clinton Street.
- "D" Strategy – Eastern corridor that would navigate over/through the bluffs.
- "E" Strategies – Western corridor that primarily utilizes Bainbridge Street along with some new roadway, bridges and other existing streets to create a connection to 2nd Street in downtown La Crosse.
- "F" Strategies – Central corridor that utilizes portions of existing roadways (River Valley Drive, Gillette Street, and others) with some new roadway connections.
- "G" Strategies – US 53 corridor, specifically the 3rd/4th Street portions and considered a conversion from one-way streets to bidirectional traffic.
- "H" Strategy – Utilizing improved bike, pedestrian and transit facilities and implementing better Travel Demand Management (TDM), Transportation System Management & Operations (TSMO) and policy/legislation to avoid the expansion or creation of roadways.

Strategies to Move Forward

The *Maps* page provides detailed descriptions and links to the maps for each of the strategy packages chosen to move forward in the Study:

- Strategy Package H + A1
- Strategy Package H + F1
- Strategy Package H + F3
- Strategy Package H + F4
- Strategy Package H + F5
- Strategy Package H + E2 + F5

LAPC Resolution

WisDOT requested that the Policy Board approve a resolution supporting the six strategy packages. The final approved resolution included Strategy H as a standalone strategy. The WisDOT reacted to the resolution by stating that strategy "H" did not satisfy the goals of the CRTS and would not be going forward as a standalone strategy.

La Crosse Area Planning Committee

RESOLUTION 03 - 2016

SUPPORTING ADVANCING

the Strategies from the

***Coulee Region Transportation Study* for Further Study**

WHEREAS, the Wisconsin Department of Transportation (WisDOT) has completed the *Coulee Region Transportation Study*, a Planning and Environment Linkages process designed to cooperatively determine strategies to transportation problems in the La Crosse area that:

- Promote smart growth that considers all transportation modes along with changes to land use;
- Consider strategies that balance transportation needs with protection of the environment and community resources;
- Reduce the rate and severity of pedestrian, bicycle and vehicular crashes;
- Address pavement, structural, and geometric deficiencies and utilities;
- Provide comfortable, direct, reliable and convenient access for all modes of transportation;
- Promote/encourage the use of alternate modes of travel;
- Provide reliable travel times for both reoccurring and nonrecurring congestion;
- Reduce motor vehicle use during peak periods;

and

WHEREAS, the *Coulee Region Transportation Study* included over 100 presentations and discussions with municipal, agency, advocacy and neighborhood groups, including 12 LAPC policy and technical committee meetings; and

WHEREAS, 18 cooperatively developed strategies were reduced to 6 that are recommended to move forward to the more detailed environmental assessment stage using a series of cooperatively developed screening criteria; and

WHEREAS, all 6 of the strategies recommended to move forward include utilizing improved bike, pedestrian and transit facilities and implementing better Travel Demand Management (TDM), Transportation System Management & Operations (TSMO) and policy/legislation strategies to minimize the expansion or creation of new roadways; and

NOW, THEREFORE, BE IT RESOLVED that the La Crosse Area Planning Committee hereby supports and recommends that the 6 strategies developed in the *Coulee Region Transportation Study,* as well as Strategy Package H (TDM / Policy and Legislation / Bike and Pedestrian / Transit / TMO,) be moved forward into a National Environmental Policy Act (NEPA) / Project Design Phase to identify a preferred strategy that addresses safety, travel, modal and policy concerns in the La Crosse area; and

BE IT FURTHER RESOLVED that the Project Design Phase apply selection criteria including but not limited to the following principles recognized as of critical importance to the La Crosse area communities and citizens:

Page 1 of 2

- The LAPC highly values the La Crosse River Marsh and existing city neighborhoods, and requires that improvements to existing roadways, and any new roadways avoid, minimize and mitigate any negative impacts, and improve, the natural condition and livability of these resources;

- Consider planning documents the LAPC and constituent municipalities have developed, such as *Coulee Vision* (the Metropolitan Transportation Plan for the La Crosse and La Crescent Area) and the *City of La Crosse Transportation Vision* that include principles and visions for the region's transportation networks,

- Transportation improvements have implications that affect regional land use and development patterns. Strategies studied in the environmental phase must be judged not only on congestion mitigation, but also on their ability to impact land use, commuting, and travel behavior changes that are in line with the guiding principles of *Coulee Vision* and other local planning documents; and

BE IT FURTHER RESOLVED that the municipalities that make up the LAPC commit to instituting policy measures that facilitate the construction of their desired transportation network including support for improved regional and fixed-route transit, increasing bicycle and pedestrian accommodations, park-and-rides, boundary agreements with an emphasis on infill development while enabling choices for urbanizing towns, parking policy review, and other travel demand reduction measures.

LA CROSSE AREA PLANNING COMMITTEE

Tim Candahl, Chair

Tom Faella, Executive Director

Dated: March 16, 2016

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Appendix B: Summary of Member Reporting on TDM Strategies

Summary of Member Reports

Summaries below were prepared by Jason Valerius of MSA Professional Services, Inc., May 10, 2017.

Overview

The members of the LAPC Policy Board are seeking viable transportation demand management (TDM) strategies that will reduce the need for new and expanded highways as growth continues across the region, consistent with Coulee Vision 2050. The Board asked its members to report back on current conditions, policies, programs and improvement opportunities and scheduled a series of three discussions on topics that affect demand for highway capacity:

- Land use, development regulation, bike and pedestrian facilities (February)
- Parking (March)
- Transit and carpooling (April)

Member jurisdictions were provided worksheets for each topic (which are attached at the end of this summary) and they were asked to present at the corresponding meeting of the Board with responses to the worksheet questions. Some of the presenters brought materials or offered slide presentations – these are available for review on the LAPC website, as noted in this summary. Note that some members did not participate in these activities at all, including two communities served by MTU transit: The Town of Campbell and the City of La Crescent.

This summary is organized by the three major topics, and then within each topic by community. The content of this summary reflects the content of the members' reports – some were more extensive than others. The most important component of the discussions was the identification of things that each jurisdiction can do themselves, locally, that could help manage demand for highway capacity, especially during peak AM and PM commuting hours. Those "opportunities to support TDM in the next few years" are bolded.

A general takeaway from these presentations is the observation that the resources, level of effort, user demand and political will to manage transportation demand is heavily concentrated within the City of La Crosse, including not just the City and its departments and agencies but also major employers and institutions. Collaborations between the City of La Crosse and high travel demand destinations within the City likely hold the most promise for

substantive progress. However, there are things that every member jurisdiction can do to contribute to this effort, and collaborations among the members are important to the long-term success of this effort, especially to get more people using transit in the most congested travel corridors.

Land Use and Development Regulation

This discussion included a review of relevant plans and ordinances addressing land use, ordinances, and bike and pedestrian facilities. Several of these reports were given at the March meeting.

Process

Policy Board members were asked to complete a Land Use and Development Regulation Worksheet and report the results to the Board at its February 15, 2017 meeting.

The questions asked were:

1) CV2050 encourages infill development that enables the more efficient use of existing infrastructure and enables more people to live within walking distance of shopping and employment opportunities. ("Infill" is development, and typically redevelopment, on sites within an existing urbanized area that need little or no new streets or pipes to other infrastructure to support the new development.)
    a. Identify any specific policies in your comprehensive plan that encourage infill development and redevelopment.
    b. Identify any incentives or programs your community offers to facilitate redevelopment and infill development.
    c. Describe infill development projects approved in your community during the past 2-3 years.
2) CV2050 encourages mixed-use development, as a strategy to promote efficient land use, and encourages communities to actively advocate for such development.
    a. Identify any specific policies in your comprehensive plan that encourage mixed-use development.
    b. Describe how mixed-use development is handled in your zoning ordinance.
    c. Describe any programs or incentives your community offers to encourage mixed-use development, such as TIF assistance.
    d. Describe any mixed-use projects approved in your community in the past 2-3 years.

3) CV2050 encourages boundary agreements among neighboring jurisdictions, especially to facilitate limited urban development in Towns (instead of lower-density, more dispersed development).
    a. Describe any boundary agreements adopted or in progress. Note any policies in those agreements that may limit urban sprawl.
4) CV2050 seeks ubiquitous bike and pedestrian facilities.
    a. Does your community have a bike and pedestrian plan? If yes, when was it last updated?
    b. Does your community have a complete streets policy, or otherwise require safe biking and walking facilities on collector and arterial streets?
    c. What do you require for safe pedestrian routes on local streets, within your land division ordinance?
    d. Does your community require bike parking? If yes, in what districts or circumstances?
5) Identify one specific thing your community could change in the next two years to encourage more compact development, especially infill or mixed-use development.
6) Identify one specific thing your community could change in the next two years to encourage more ubiquitous bike and pedestrian facilities.

Feedback Results

La Crosse County

Relevant current conditions, practices and policies:

- ⇨ All 18 municipalities have comprehensive plans, the County has a plan (2008, update in progress), MRRPC has a plan (2015), and LAPC has Coulee Vision 2050 (CV2050)
- ⇨ The County plan features goals consistent with CV2050
- ⇨ The zoning and subdivision actions of Wisconsin communities must be consistent with their plans
- ⇨ Planned growth areas represent a 121-year supply, based on long-term regional housing growth projections
- ⇨ Working on intergovernmental cooperation, including boundary agreements and the Extraterritorial Joint Review of development plans.

Opportunities to support TDM in the next few years:

- ⇨ Amend plans - reduce capacity for low density development/ SOV's (hard to achieve)

- Promote dense transit-oriented development
- Continue collaborative planning
- Traditional Neighborhood Revitalization
- Promote interconnected trail systems for recreation and commuting
- Promote Regional Transit e.g. SMRT (reduce downtown parking)
- Lead by example
  - Employee Parking Policy/ Ride Share/ Transit Pass
  - Master Plan for County Farm
  - Participate in Boundary Agreement work

Town of Onalaska

Opportunities to support TDM in the next few years:

- Update comprehensive plan (lasted updated 2008) and revisit minimum lot size requirements to discuss allowing or encouraging smaller lots
- Have few trails but can continue working to complete the Sand Lake Road trail north of Hwy OT.

Town of Medary

Relevant current conditions, practices and policies:

- Comprehensive Plan encourages infill and redevelopment, especially along Hwy 16
- Have a few planned mixed-use areas
- New rural development is possible, but no pressure or projects at this time
- Working with City of Onalaska on a boundary agreement
- Have no plans or policies regarding safe bike or pedestrian routes in the Town, and this has come up for discussion in recent plats

Opportunities to support TDM in the next few years:

- No intention for more compact development
- Would like to work on ped and bike safety along County Road FA atop the bluff

Town of Shelby

Relevant current conditions, practices and policies:

- Working on a boundary agreement with the City of La Crosse
- Working on a trail to Goose Island

Opportunities to support TDM in the next few years:

- Interest in a trail through the Hwy 14 corridor
- Update the comprehensive plan (with policies consistent with CV2050)
- Trail construction, including the Hwy 35 corridor

Village of Holmen

Relevant current conditions, practices and policies:

- Rapid growth – new subdivisions, new multifamily projects, street improvements, and stoplights
- Many CV2050 goals in the Village's 2016 comprehensive plan update
- Mixed use development is enabled through PUD and overlay zones
- TIF 3 is focused on infill development
- Boundary agreements with the City of Onalaska and Town of Onalaska, and with the Town of Holland (in progress)
- Have a bike plan, promoting a trail system, and working on a new trail along Sand Lake Road

Opportunities to support TDM in the next few years:

- Could consider an active village role in redevelopment projects (e.g. TIF funding)
- Complete Sand Lake Road trail, Hwy 35 trail

City of Onalaska

Relevant current conditions, practices and policies:

- Comprehensive plan includes four policies that encourage infill in central part of City and Downtown, and three encouraging mixed-use development.
- Zoning ordinance allows for mixed use
- Seeing 16-19 infill development projects per year
- Have two boundary agreements, and soon hopefully a third, with the Town of Medary
- No bike/ped plan at this time

Opportunities to support TDM in the next few years:

- Revise zoning ordinance to further encourage mixed use development
- Facilitate the Great River Landing project to spur further development in that area
- Renew Bike Friendly Community designation to highlight facility needs
- Work on connecting paths, e.g. to Holmen and north of Eagle Bluff Elementary

City of La Crosse

Relevant current conditions, practices and policies: Land Use

- Many plans and policies that encourage infill, including no off-street parking requirements downtown, unified development code with flexible zoning to facilitate infill and mixed use, a downtown plan (City Vision 2020), Transportation Vision Plan, and others
- A menu of incentive programs to encourage redevelopment and reinvestment in existing housing, including TIF districts (12 active), a loan program for upper floor renovations, housing rehab funds and programs from CDBG monies
- DNR and WEDC grant programs
- Many housing infill projects throughout the City, numerous downtown projects, including new mixed-use development
- Using partnerships and creativity to achieve difficult infill projects Bike and pedestrian
- 28 miles on-street bike lanes, 21 miles off-street trails
- More people bike to work (3.7%) and walk to work (8.6%) here than the national averages, and fewer drive alone
- 60% of streets have sidewalk on at least one side

Opportunities to support TDM in the next few years:

- Explore use of TID in a linear fashion to promote investment along transit routes
- Amend the zoning ordinance to allow density bonuses as a reward for successful land assembly in certain more challenging areas
- Traffic signal synchronization with DOT funding
- Support the completion of bike/ped facilities as part of larger DOT projects.
- Implement the bike/ped plan
- Completer the path to Shelby through the Hwy 14/61 corridor

Parking

This discussion included a review of parking facilities, regulation, costs and fees. Several businesses and schools reported on their practices as well.

Process

Policy Board members were asked to complete a Parking Worksheet and report the results to the Board at its March 15, 2017 meeting.

The questions asked of municipalities were:

1) Does your community charge for the use of on-street parking? If yes, describe where (in general terms) and how much?
2) Does your community have off-street public parking, excluding parking for municipal facilities? If yes, do you charge for use of that parking? When and how much?
3) Please estimate your annual costs and annual revenues, if any, associated with off-street parking.
4) Please describe your off-street parking requirements. Offer some specific examples. How much parking do you require for:
    a. An apartment complex in a multifamily district with ten 2-bedroom apartments
    b. A 15,000 SF office building
    c. A 60,000 SF retail building
5) In your opinion, how do your off-street parking requirements compare to what the private sector wants? Higher? Lower? About right? And how do your requirements compare to typical use of that parking?
6) Do you have a downtown zoning district that does not require the provision of off-street parking? If yes, describe how parking needs are met downtown.
7) Describe other issues you have encountered and/or programs you have developed to manage the cost and supply of parking.
8) What is one thing you could change in the next two years to transfer more of the cost of public parking to those who use the parking? Are you willing to do this?

The questions asked of schools and businesses were:

1) Do you have private, off-street parking for staff and/or customer use?
    a. If yes, approximately how many spaces?
    b. If yes, do you charge for parking? When and how much?

2) Please estimate your total annual costs and revenues, if any, associated with off-street parking. If you pay property taxes, please include an estimate of that cost for parking.
3) Do staff or customers incur costs for off-site parking? If so, describe any subsidies or reimbursements of those costs by your organization.
4) Describe any programs or incentives for which your organization has spent money to reduce your parking demand, as an alternative to providing more parking.
5) Describe other issues you have encountered and/or programs you have developed to manage the cost and supply of parking
6) What is one thing you could do (or the City could do) to transfer more of the cost of parking to those who use it? Are you willing to do this?

Feedback Results

La Crosse County

Opportunities to support TDM in the next few years:

- ⇨ Be clear about public subsidy for all types of transportation, including the subsidy of parking
- ⇨ Charge people the actual cost of parking (consider the cost of the new downtown ramp, estimated at $317 per spot per month

Town of Onalaska

Relevant current conditions, practices and policies:

- ⇨ Not much on-street parking in the town
- ⇨ Town hall is the only City parking lot

Town of Medary

Relevant current conditions, practices and policies:

- ⇨ No Town expenditure on parking
- ⇨ Parking regulation is per County ordinance

Town of Shelby

Relevant current conditions, practices and policies:

- ⇨ Not much Town-owned parking

Opportunities to support TDM in the next few years:

- Support trails to reduce vehicle traffic and parking demand in La Crosse

Village of Holmen

Relevant current conditions, practices and policies:

- No on-street parking problems
- Some parking limitations for the Festival Foods on N. Holmen Dr., but this will be alleviated when the store moves

City of Onalaska

Relevant current conditions, practices and policies:

- No charges for on-street parking
- No public parking lots, other than the lot for City Hall
- No off-street parking required of downtown properties
- Require 2 parking spots per unit for residential, 1.5 stalls per 2 employees, 1 stall per 100 SF of retail space
- Partnership with Gunderson Lutheran Medical Center to build a 660-space ramp, which does not charge for parking. The City bonded for the project.
- Believe local parking stall requirements are low, sometimes lower than what private sector development wants; no upper limit on parking stalls

Opportunities to support TDM in the next few years:

- Downtown parking is working fine now without off-street parking requirements or off-street public lots but expect this to change as infill/redevelopment projects continue. Prepare for this to become an issue within the next couple years.

City of La Crosse

Relevant current conditions, practices and policies:

- 3,422 spaces in 5 parking ramps, about 335 spaces in surface lots, and about 1,500 on-street
- The newest ramp was purchased by the City at a cost of $17.2 million, plus there is about $13.8 million in outstanding debt on the other 4 structures
- A staff of four (3 full-time, 1 part time) to track and maintain parking areas; issue about 30,000 citations per year

- No off-street parking requirement in most of downtown
- City's annual cost for parking facilities is about $2.2 M, while revenues are about $1.7 million
- The City does not charge for on-street parking, but generates revenue through citations
- Feeling that regulations are generally a good match to what businesses and developers want to provide – occasionally they want to provide more than required, but usually not

Opportunities to support TDM in the next few years:

- Three phases of improvement
  - Restore pay stations downtown to get more revenue from prime parking spots
  - Direct parking revenue from pay stations to support the downtown through a parking benefit district
  - Become a true utility and close the gap between revenues and expenses
- Improving enforcement with license plate recognition technology

Gunderson Lutheran Health Care

Relevant current conditions, practices and policies:

- Have about 3,700 spaces at the south side site
- Parking frequently in high demand. At peak use find now more than 30 spaces vacant
- Neighborhood parking is becoming a problem – it now extends about five blocks into the surrounding neighborhood in every direction
- Spend about $150,000-$200,000 per year in maintenance
- Have shared ride and biking programs believed to be saving as many as 400 spaces
- Have a low-interest loan program that promotes home purchases within walking distance of the hospital; have had 10 participants so far

University of Wisconsin-La Crosse (Victor Hill)

Relevant current conditions, practices and policies:

- Have about 2,800 spaces on campus
- The Parking and Transportation office is funded by permit sales

- Parking rates are $1/hour, $244/year for residents, $194/year for commuters (this is about average across all UW campuses). This pricing seems to be adjusting demand effectively to meet supply – any student who lives on campus and needs a permit can get one.
- The City enforces 2-hour parking limits around the campus to manage on-street parking; Neighborhood parking extends about 5 blocks from campus
- Alternative transportation methods promoted by the University include MTU, SMRT Bus, biking and bike share, short-term car rentals through Enterprise
- Transitioning to a different type of permitting that takes photos of each license plate.
- Commuter lots are all over-sold, by design, to optimize utilization

Downtown Businesses

Relevant current conditions, practices and policies:

- Downtown businesses have been working with the City to explore parking issues

Opportunities to support TDM in the next few years:

- Downtown businesses are willing to put everything on the table for discussion, including the management of parking demand with pricing, and using technology to improve efficient use. Noted by Will: more efficient use due to pricing and technology may increase use, and traffic. [Counterpoint by Jason Valerius while writing this summary: pricing strategies will lead some users – those who prioritize the lowest cost – to choose transportation alternatives that don't require parking. A shift in parking pricing and usage practices will enable future downtown business growth with a lesser growth of parking spaces and vehicle traffic.]
- Downtown Mainstreet, Inc. (DMI) wants to serve as a conduit to business owners for purposes of this discussion.

Transit

This discussion included a review of facilities, practices and programs related to transit and carpooling, especially by commuters.

Process

Policy Board members were asked to complete a Transit Worksheet and report the results to the Board at its April 19, 2017 meeting.

The questions asked were:

1) Describe, in brief, the transit services that you know are available to residents of your jurisdiction. Comment specifically on how those services are used during weekday AM and PM commuting periods, including specific ridership numbers.
2) Describe what you know about "reverse" commuting patterns in your community, meaning the commuter travel of residents in La Crosse to jobs other jurisdictions. If you are one of those jurisdictions, what do you know about the workforce transportation needs of your major employers?
3) Identify the location of any park and ride locations within your jurisdiction, either formal (public and marked as such) or informal (private parking lots known to be used by transit riders and/or carpoolers). Describe the use of those lots, with as much specificity as possible about typical utilization.
4) How do your current adopted plans (e.g. comprehensive plan) support increased use of transit and carpooling? Please share that language, especially any specific projects or investments identified in plans.
5) Identify one thing *your jurisdiction* could do within the next two years that would decrease commuter vehicle trips in/out of central La Crosse by getting more people to carpool or use transit. (For example, this could be an investment in planning or implementation of stronger regional transit service, efforts to encourage or even facilitate carpooling or vanpooling, etc.)

Feedback Results

La Crosse County

Relevant current conditions, practices and policies:

- ⇨ The County supports MTU, SMRT Bus, and shared ride transit
- ⇨ Working on commuter bike routes and connectivity
- ⇨ Note that there has been a shift to more employment in communities other than La Crosse [alleviating trip demand in/out of La Crosse?]

- Noted 7 park and ride lots in the County, all but one informal

Opportunities to support TDM in the next few years:

- Work to develop a Regional Transit Authority [as a means to fund transit]
- Require developments to be transit-ready, including greater concentrations of units/space and reservation of site space and public right-of-way for bus stops and dedicated transit lanes (this isn't happening now)
- Extend SMRT Bus to Tomah and Arcadia (working on this now)
- Require County employees to pay the full cost of parking

Town of Onalaska

Relevant current conditions, practices and policies:

- No park and ride lots, either formal or informal
- Concern that current MTU schedules are incompatible with second shift workers

Town of Medary

Relevant current conditions, practices and policies:

- No Town transit system
- Limited employment base, little demand for reverse commuting out of La Crosse
- No designated park and rides, though it is likely that people use the Office Depot/Midwest Natural Gas parking lot as such
- Parking regulation is per County ordinance

Opportunities to support TDM in the next few years:

- Survey residents about their commuting practices and preferences
- Designate a park and ride location

Town of Shelby

Relevant current conditions, practices and policies:

- Transit within the town provided mostly by Bullet Cab and A-1 Taxi in the rural areas, plus MTU in the urban Town islands
- No official park and ride locations
- No transit policies in the comprehensive plan

Opportunities to support TDM in the next few years:

- Develop or designate park and rides along the major corridors (33, 14/61) and offer transit service to downtown La Crosse
- Extend MTU service one mile further in Shelby

Village of West Salem

Relevant current conditions, practices and policies:

- Have a large park and ride lot, which is the one WisDOT lot in the County
- Local commuter patterns out of the Village split roughly evenly between La Crosse and Tomah
- Shared ride taxi trips have dropped off with the loss of compensatory rides

Opportunities to support TDM in the next few years:

- Support SMRT Bus

Village of Holmen

Relevant current conditions, practices and policies:

- Shared ride taxi is the only service currently available; it is used mostly by seniors and teenagers
- Reverse commuting out of La Crosse is likely limited to one or two local manufacturers
- No designated park and ride lots. Carpoolers to jobs in Arcadia meet at each other's homes in Holmen

Opportunities to support TDM in the next few years:

- Designate a site for SMRT Bus to pick up/drop off, possibly near Village Hall and/or on north side
- Encourage use of new transit options as they become available

City of Onalaska

Relevant current conditions, practices and policies:

- Main local methods of ride sharing are MTU and carpooling
- MTU in the City includes 1 full-time route and 1 part-time route
- Comprehensive Plan calls for increased use of MTU

- No designated park and ride lots, but people use the mall, City Hall, and Walmart parking lots
- There have been challenges with the shared ride service

Opportunities to support TDM in the next few years:

- Plan development to accommodate increased transit service
- Increase the frequency of MTU service to improve its attraction – focus on this
- Extend MTU service to Riders Club Road
- Review again the Main Street route to identify opportunities to improve it

City of La Crosse

Relevant current conditions, practices and policies:

- MTU serves 36 square miles and 70,000 people
- MTU operates several special programs to facilitate ridership, including the U-Pass program with the universities, Community Link (specialized transit), and the Works Pass program (serving Gunderson Lutheran, Mayo Health Systems, Duratech)
- Average trips on a school day – 4,100; average trips on a non-school weekday – 3,316
- 831,000 revenue miles, 159,000 total rides, 11,600 special needs rides
- MTU is trying new things:
  - Modified routes
  - 30-minute service to Gunderson Lutheran
  - MTU-Go circulator route
  - MTU app to show when bus will arrive
- Park and rides serviced by MTU include:
  - La Crescent Community Center
  - Texas Roadhouse
  - Shopko (SMRT, VAR)
  - K-Mart (Organic Valley serves this site with vans)

Opportunities to support TDM in the next few years:

- Work on getting to the national average 5% of commuter trips using transit, up from 2% today

- ⇨ Look for opportunities to revise contracted routes (8, 9, 10) so that MTU resources can better serve City residents
- ⇨ Work toward 15-minute service during the AM/PM commutes
- ⇨ Expand employment-focused service subsidized by employers

Appendix C: Local Comprehensive Plan Reviews

LAPC staff conducted an analysis of the transportation and land use goals identified in the local comprehensive plans of LAPC planning area communities and compared them to those adopted by the LAPC policy Board in its approval of *Coulee Vision 2040* (CV2040)—the metropolitan transportation plan (MTP) for the region. The review identified local transportation and land uses goals inconsistent with those approved in CV2040.

As the LAPC and its member communities update their plans in the future, this analysis can be used to help align local (community) and regional (LAPC) goals with consideration of urban and rural differences.

Comparison of MTP Goals and Guiding Principles to Local Planning Goals

Table 37 evaluates the land use and transportation goals of each planning area community against those approved by the LAPC in CV2040. Un-filled circles indicate MTP goals are not included or referenced in a community comprehensive plan, partially filled circles indicate some level of goal or goal concept concurrence, and filled circles represent goal or goal concept agreement. Of the planning area communities, all but the townships of La Crescent and Dresbach in Minnesota have adopted comprehensive plans. Many of the comprehensive plans are outdated, with plan approvals dating as far back as 2002.

General Findings

- Most of the MTP transportation and land use planning goals address the urbanized area and urban development issues. Some of the planning area communities have both urbanizing and distinctly rural areas and the rural component needs to be better considered.
- Most planning area communities appear to have limited knowledge/awareness/support of LAPC plans and planning efforts.
- Each planning area community has a strong desire to maintain its own community identify. The communities recognize regional context and the urbanized area, but their planning goals stress the importance of retaining their unique community identity.
- Wisconsin state planning laws (i.e. "Smart Growth," planning grant program) make the planning process onerous, resulting in goals being included because they are required to be rather than desired to be. The State of Minnesota does not have a state statute addressing comprehensive planning goals.

Goal Specific Findings

- MTP goals most referenced in local plans focus on infill development and the promotion of mixed-use developments, and the safety, connectivity, and mobility for all transportation users.
- More regional MTP goals are notably absent, including those referencing Regional Transit Authority (RTA), Mississippi River locks and dams, passenger rail, etc.
- Although local plans do not explicitly reference the MTP goal regarding "cooperation on boundary agreements," several of the planning area communities have approved boundary agreements with their neighbors while others are still in the negotiating process.
- The comprehensive plan goals for the city of La Crosse are most aligned with MTP goals.
- The MTP senior housing goal is not explicitly mentioned in any local planning documents, however, local residential development, especially in the village of Holmen, has included senior housing.
- The MTP residential development density goal is not referenced in most local comprehensive plans likely because it is not applicable to residential developments that are not served by municipal sewer.

Overall MTP land use and transportation goals or goal concepts were only occasionally referenced in most of the local comprehensive plans. Our challenge will be to work with our planning area communities to better align local comprehensive plan goals and MTP goals.

Recommendations

- For the 2025 MTP update, the plan process should include a review of the goals and guiding principles, addressing both the urbanized area and the less densely developed rural and lightly urbanizing (i.e. town centers) areas of the planning area.
- Over the next five years, the LAPC will work in conjunction with planning area communities to achieve a common understanding of planning goals and to develop a cooperative process for achieving goal consistency. LAPC staff will work with planning area communities to create a framework for incorporating community and MTP transportation and land use goals into appropriate agency planning documents.

Table 37: Evaluation of Local Comprehensive Plans in Addressing MTP goals

	City of La Crescent	City of La Crosse	City of Onalaska	Town of Barre	Town of Campbell	Township of Dresbach	Town of Greenfield	Town of Hamilton	Town of Holland	Township of La Crescent	Town of Medary	Town of Onalaska	Town of Shelby	Village of Holmen	Village of West Salem
Land Use Goals															
Housing and neighborhoods in the City of La Crosse will attract new investment and more residents, especially through renovation and enhancement of existing housing stock.	NA	●	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Senior housing options will continue to expand, and new housing intended for residents who remain mobile and active should be located within a 10-minute walk of retail and services.	○	○	◒	○	○	NA	○	○	○	NA	○	○	○	○	○
New housing will continue to include a range of housing types and lot sizes, including a priority on single family lots smaller than 1/2-acre.	◒	◒	◒	◒	○	NA	◒	◒	◒	NA	◒	◒	◒	○	○
The region places a high priority on infill development to enhance the utilization of existing urban infrastructure and enhance the concentration of uses so that more residents are within a 10-minute walk of their daily retail needs.	◒	◒	◒	◒	○	NA	◒	◒	◒	NA	◒	○	○	◒	○
New buildings and development areas will often include a mix of uses.	◒	◒	◒	◒	◒	NA	◒	○	○	NA	◒	◒	◒	◒	○
Towns, villages and cities will pursue and approve boundary agreements that allow some growth in unincorporated areas.	○	○	◒	○	○	NA	○	○	○	NA	○	◒	○	○	○
Transportation Goals															
New roads for the primary purpose of facilitating regional commuter traffic will generally be avoided – community preference is for expansion of existing roads and transit enhancements instead.	○	◒	○	○	◒	NA	○	○	○	NA	○	○	○	○	○
Road projects will be designed to improve the safety and mobility of all users, with emphasis placed on maintaining neighborhood connections and cohesiveness.	◒	●	◒	◒	○	NA	◒	○	◒	NA	●	●	○	●	◒
The region will have a flexible and fully interconnected grid of streets and highways.	◒	◒	○	○	○	NA	○	○	◒	NA	○	◒	○	○	◒

A Regional Transportation Authority (RTA) will be created to fund and maintain transportation systems.	○	○	○	○	○	NA	○	○	○	NA	○	○	○	○	○
Transit use will increase among all age groups.	◒	◒	◒	○	○	NA	○	○	○	NA	○	○	◒	◒	◒
Fixed-route regional transit, such as Bus Rapid Transit, should be actively studied and pursued. Routes should be identified and necessary right-of-way protected (or gradually acquired) until implementation becomes feasible.	○	◒	○	○	○	NA	○	○	○	NA	○	○	○	○	○
Intelligent transportation systems and mass data gathering technologies will be utilized to the extent practicable to improve the safety and mobility of our transportation networks.	○	○	○	○	○	NA	○	○	○	NA	○	○	○	○	○
Growth will be accommodated without a significant increase in congestion through the use of many strategies, including road and highway improvements.... improved transit services, enhanced and expanded bike and pedestrian facilities....	◒	◒	◒	◒	◒	NA	◒	○	◒	NA	◒	○	◒	◒	○
Truck routes in the region will be efficient and clearly identified, especially including those through the City of La Crosse.	○	○	○	○	○	NA	○	○	○	NA	○	○	○	○	○
Mississippi River locks and dams will be upgraded to accommodate modern shipping requirements.	○	○	○	○	○	NA	○	○	○	NA	○	○	○	○	○
Interstate passenger rail service to Minneapolis and Milwaukee/Chicago will increase in frequency and reliability.	○	●	○	○	○	NA	○	○	○	NA	○	○	○	○	○
Public and private landowners will reduce their subsidy of automobile use through a mix of strategies.	◒	◒	◒	◒	○	NA	◒	○	◒	NA	◒	○	◒	◒	○
Bike and pedestrian facilities will be present everywhere.	◒	●	◒	◒	◒	NA	○	○	◒	NA	◒	◒	◒	◒	◒

● Goal or goal concept identified in comprehensive plan and strongly supported.

◒ Goal or goal concept mentioned and encouraged/promoted in comprehensive plan.

◒ Goal or goal concept somewhat mentioned or referenced in comprehensive plan.

○ Goal not included or referenced in comprehensive plan.

Appendix D: Environmental Justice Analysis

In accordance with Section 601 of Title VI of the Civil Rights Act of 1964, Executive Order (EO) 12898 Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, and DOT 5610.2, the LAPC completes an "environmental justice" (EJ) analysis in all of its planning and programming activities to determine if minority or low-income persons are being adversely affected by the transportation activities supported by the LAPC.

As defined in DOT 5610.2, a disproportionately high and adverse effect is one that:

- Is predominately borne by a minority population or low-income population; or
- Will be suffered by a minority or low-income population and is appreciably more severe or greater in magnitude than the adverse effect on the rest of the population.

Methodology

To ensure the greatest level of data reliability at a locally meaningful geographic scale, the Census tract[48] is the geography of choice to calculate the percentages of the populations of interest.

American Community Survey (ACS) data for planning area communities and tracts in La Crosse County, Houston County, Winona County and surrounding counties were obtained from data.census.gov for 2014-2018:

- B03002 Hispanic or Latino by Race
- S1601 Language Spoken at Home
- C17002 Ratio of Income to Poverty

The population for the planning area for each of the populations of interest was calculated by summing the estimates of each of the planning area communities[49] and calculating a new margin of error. The planning area percentages[50] and margins of error were then calculated.

[48] Because the planning area is significantly White, tracts provide a more reliable estimate of minority and limited-English proficient populations.
[49] None of the estimates include the population in the very tiny area of the town of Bergen, Vernon County because the data are not available at the block level, which would have very high margins or error due to low sampling.
[50] Calculated by using the universe of the population of interest, not from B01003 Total Population. Universes: B03002, Total Population; S1601, Population 5 Years and Over; C17002, Population for whom poverty status has been determined.

A tract is identified as having a "high percentage" of minority, LEP, or low-income[51] population if the lower bound of the tract (percentage estimate minus margin of error) is greater than the higher bound of the planning area (percentage estimate plus margin of error). This method accounts for the sampling error and allows for a more reliable identification of areas with high populations, comparatively speaking, of populations of interest.

Demographic Profiles

The profiles for minority, LEP, and low-income populations for the planning area and its constituent communities are shown in tables 38, 39, and 40, respectively.

The total population estimates are based on the universe of the sample. B03002 Hispanic or Latino by Race (minority) has the total population as its universe; S1601 Language Spoken at Home (LEP), population five and older; and C17002 Ratio of Income to Poverty (low-income), the population for whom poverty status is determined.

Minority Population

Table 38 shows that the planning area has an estimated minority population of 11,743 ± 1,119, which means that we are 90 percent confident that the total minority population in the planning area ranges between 10,624 and 12,862. This calculates to 9.93% ± 0.95% (8.98% to 10.88%) of the planning area population identified as minority.

The city of Onalaska has the highest percentage of minorities at 13.05% ± 2.81, followed by the village of Holmen (12.77 ± 5.44) and the city of La Crosse (11.07 ± 1.01). Although Onalaska has the highest percentage of its population identified as minority, it has a relatively low estimate (2,421 ± 522) when compared to La Crosse (5,743 ± 523). La Crosse has 48.91% ± 6.44% of the minority population residing in the planning area. The influence of La Crosse on the planning area—yet having less than half of the estimate for the planning area—results in no community having an upper bound higher than the lower bound of the planning area.

An analysis of Census tracts shows that Tract 1 in north La Crosse (Figure 60) has a high percentage of minority population (21.93% ± 7.83) compared to the planning area (9.93% ± 0.95%).

[51] Established as 150% of the poverty line to align with the eligibility requirements for the Wisconsin Employment Transportation Assistance Program (WETAP).

Table 38: Minority Population Profile of the LAPC Planning Area and its Constituent Communities

Community	Total Population Estimate	Total Population MOE[1]	Minority[2] Population Estimate	Minority Population MOE	Percent Minority Estimate	Percent Minority MOE
Cities						
La Crescent, MN	5,021	36	300	117	5.97	2.33
La Crosse, WI	51,866	43	5,743	523	11.07	1.01
Onalaska, WI	18,546	30	2,421	522	13.05	2.81
Villages						
Holmen, WI	9,909	32	1,265	539	12.77	5.44
West Salem	5,013	23	317	156	6.32	3.11
Towns/Townships						
Barre, WI	1,304	135	63	184	4.83	14.10
Campbell, WI	4,360	14	263	179	6.03	4.11
Dresbach, MN	397	82	12	116	3.02	29.21
Greenfield, WI	1,992	213	142	285	7.13	14.29
Hamilton, WI	2,517	24	92	65	3.66	2.58
Holland, WI	3,715	37	213	101	5.73	2.72
La Crescent, MN	1,307	157	45	224	3.44	17.13
Medary, WI	1,737	190	86	254	4.95	14.61
Onalaska, WI	5,731	27	368	193	6.42	3.37
Shelby, WI	4,866	25	413	226	8.49	4.64
Planning Area	***118,281***	***374***	***11,743***	***1,119***	***9.93***	***0.95***

[1]Margin of error.

[2]A person who identifies as Hispanic and/or a race other than White.

Source: B03002 Hispanic or Latino by Race, 2014-2018.

NOTE: The LAPC has a very small section of the town of Bergen in Vernon County, but this population is not included in any of our estimates because the data are not available at the block level, which would be needed to calculate estimates and their margins of error.

Limited-English Proficient Population

Table 39 shows that the planning area has an estimated LEP population of 3,388 ± 582, which means that we are 90 percent confident that the total LEP population in the planning area ranges between 2,806 and 3,970. This calculates to 3.02% ± 0.52% (2.50% to 3.54%) of the planning area population identified as LEP.

Here again, the city of Onalaska has the highest percentage of LEP at 4.54% ± 2.11, followed by the city of La Crosse (3.84 ± 0.80) and the town of Medary (3.67 ± 2.34), but Onalaska's share of LEP in the planning area is relatively small (23.70% ± 10.26%) compared to La Crosse

(55.99% ± 6.59%). When compared to the planning area, no community has a higher percentage of LEP persons.

An analysis of Census tracts shows that tract 4 (8.90% ± 4.20%) in north La Crosse (Figure 57) has a high percentage of LEP persons compared to the planning area (3.02% ± 0.52%).

Table 39: Limited-English Proficiency Profile of the LAPC Planning Area and its Constituent Communities

Community	Population 5 and older Estimate	Population 5 and older MOE[1]	LEP Population Estimate	LEP Population MOE	Percent LEP Estimate	Percent LEP MOE
Cities						
La Crescent, MN	4,851	84	37	56	0.76	1.15
La Crosse, WI	49,352	217	1,897	395	3.84	0.80
Onalaska, WI	17,681	164	803	374	4.54	2.11
Villages						
Holmen, WI	9,098	188	217	138	2.39	1.52
West Salem	4,749	95	133	96	2.80	2.02
Towns/Townships						
Barre, WI	1,233	125	8	12	0.65	0.97
Campbell, WI	4,272	73	0	9	0.00	0.21
Dresbach, MN	386	72	0	9	0.00	2.33
Greenfield, WI	1,862	204	27	37	1.45	1.98
Hamilton, WI	2,342	68	10	11	0.43	0.47
Holland, WI	3,530	73	87	39	2.46	1.10
La Crescent, MN	1,254	157	3	4	0.24	0.32
Medary, WI	1,606	147	59	38	3.67	2.34
Onalaska, WI	5,372	117	44	56	0.82	1.04
Shelby, WI	4,657	86	63	56	1.35	1.20
Planning Area	***112,245***	***520***	***3,388***	***582***	***3.02***	***0.52***

[1]Margin of error.

Source: S1601 Language Spoken at Home, 2014-2018.

NOTE: The LAPC has a very small section of the town of Bergen in Vernon County, but this population is not included in any of our estimates because the data are not available at the block level, which would be needed to calculate estimates and their margins of error.

Low-Income Population

Table 40 shows that the planning area has an estimated low-income population of 23,144 ± 1,490, ranging from 21,654 and 24,634. This calculates to 20.46% ± 1.31% (19.15% to 21.77%) of the planning area population identified as low income.

The city of La Crosse has the highest percentage of low-income population (33.48% ± 2.42) when compared to other communities as well as having 68.14% ± 2.30% of low-income persons living in the planning area.

An analysis of Census tracts shows that tracts 2 (34.13% ± 10.53%), 3 (53.73% ± 11.69), 4 (80.03 ± 10.11), 5 (79.66 ± 8.29), and 8 (30.90 ± 8.16) in north and downtown/south La Crosse (Figure 57) have a high percentage of low-income persons compared to the planning area (20.46% ± 1.31%). The high percentage of low-income in tracts 4, 5, and 8 is primarily due to a significant population of college students.

Table 40: Low-Income Population Profile of the LAPC Planning Area and its Constituent Communities

Community	Total Population Estimate[1]	Total Population MOE[2]	Low-Income Population Estimate	Low-Income Population MOE	% Low-Income Estimate	% Low-Income MOE
Cities						
La Crescent, MN	4,971	65	644	230	12.96	4.62
La Crosse, WI	47,292	363	15,832	1,150	33.48	2.42
Onalaska, WI	18,399	70	2,199	599	11.95	3.26
Villages						
Holmen, WI	9,876	43	834	293	8.44	2.97
West Salem	4,760	79	706	248	14.83	5.20
Towns/Townships						
Barre, WI	1,304	135	75	35	5.75	2.62
Campbell, WI	4,356	15	664	241	15.24	5.53
Dresbach, MN	397	82	65	55	16.37	13.43
Greenfield, WI	1,980	211	301	125	15.20	6.10
Hamilton, WI	2,502	30	154	67	6.16	2.68
Holland, WI	3,694	49	310	228	8.39	6.17
La Crescent, MN	1,307	157	60	25	4.59	1.83
Medary, WI	1,733	190	246	124	14.20	6.98
Onalaska, WI	5,691	59	761	416	13.37	7.31
Shelby, WI	4,849	34	293	128	6.04	2.64
Planning Area	***113,111***	***536***	***23,144***	***1,490***	***20.46***	***1.31***

[1]The population for whom poverty status is determined.

[2]Margin of error.

Source: C17002 Ratio of Income to Poverty, 2014-2018.

NOTE: The LAPC has a very small section of the town of Bergen in Vernon County, but this population is not included in any of our estimates because the data are not available at the block level, which would be needed to calculate estimates and their margins of error.

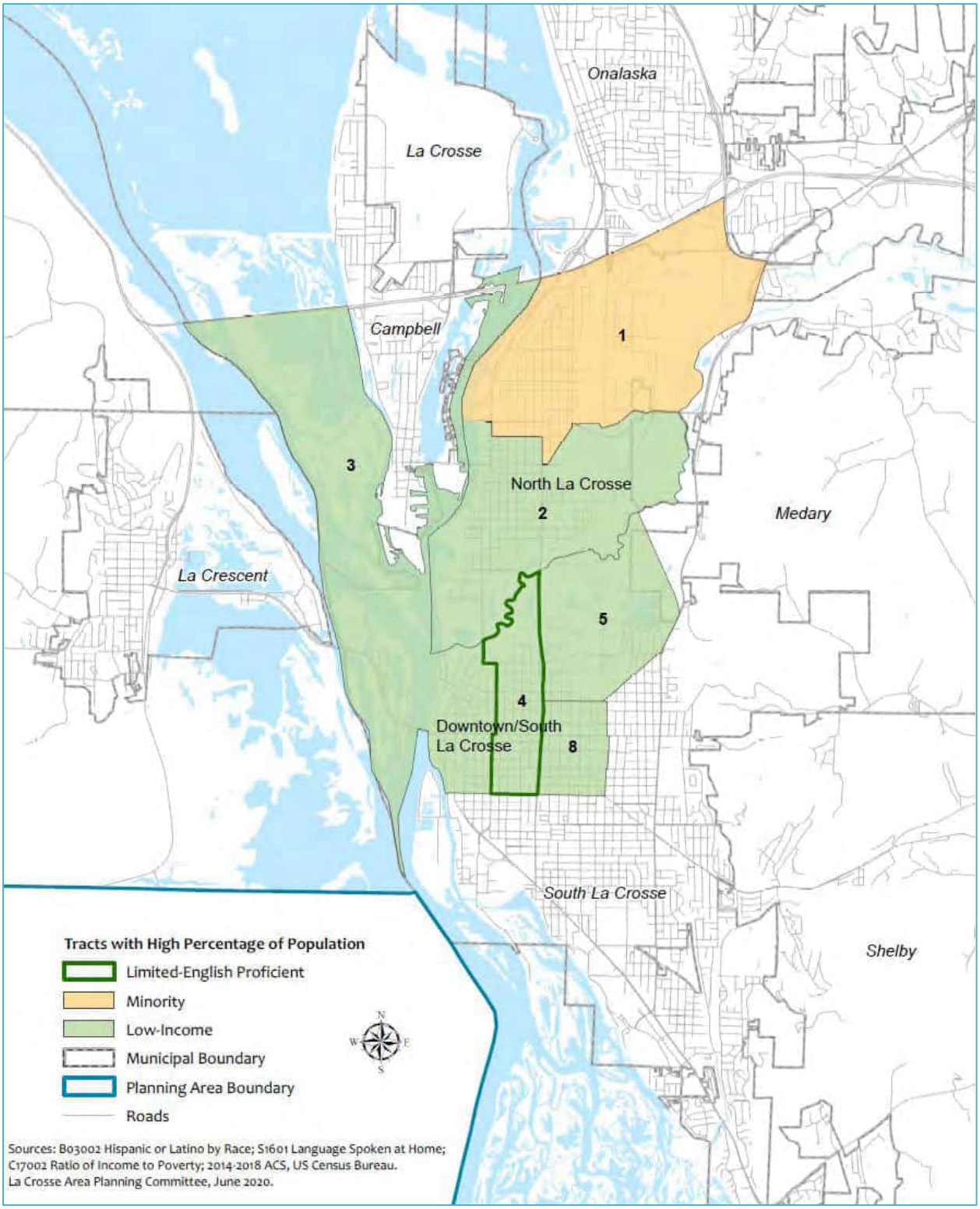


Figure 60: Census tracts with a high percentage of minority, limited-English proficient, and/or low-income populations.

Appendix E: Public Notice, Comments, and Responses

Environmental Consultation

As required by 450.316(b), the metropolitan transportation planning process must include consultation with agencies and officials responsible for other planning activities in the planning area. This solicitation targeted our environmental resource agencies for evaluating the potential impacts of programmed transportation projects on our natural and cultural resources.

Letter of Request for Review

To Whom It May Concern:

I am contacting you because your name is either on a list for State and Federal environmental or cultural resource agencies and/or you are currently one of the resource agency representatives for the La Crosse Area Planning Committee (LAPC).

As you know, Federal law requires that metropolitan planning organizations initiate consultations with Tribal, Federal, State, and Local environmental resource agencies when developing a long-range metropolitan transportation plan (MTP). The LAPC is currently updating its MTP and would sincerely appreciate your participation. I will ask of you to complete two tasks:

1) Review the relevant text from *Chapter 7: Environmental Review* and the *Natural and Cultural Resource Inventory* plan supplement for completeness and accuracy; and,

2) Comment on the potential negative impacts, if any, of the planned and programmed expansion projects displayed in *Chapter 7: Environmental Review* resource map(s) located within the document.

My goal is to have all resource agency consultation completed by Friday, July 31, 2020 so as to have sufficient time to incorporate corrections and comments into the MTP before it is made available to the public for the 30-day public comment period scheduled to begin on Monday, August 17, 2020.

If I have contacted you in error and you know of the appropriate contact, please let me know.

I appreciate your participation in the LAPC consultation process and will be looking forward to your input.

Sincerely,

Peter Fletcher
Executive Director

Consultation Contacts

- **Angel Biggs**, State Conservationist, U.S. Department of Agriculture, Natural Resource Conservation
- **Tim Acklin**, Senior Planner, Heritage Preservation, City of La Crosse
- **Amy Spong**, Division Director and Deputy State Historic Preservation Officer, Minnesota State Historic Preservation Office
- **Daina Penkiunas**, State Historic Preservation Officer, Wisconsin State Historical Society
- **Bill Quakenbush**, Tribal Heritage Preservation Officer, Ho-Chunk Nation
- **Tamara Cameron**, Deputy Chief, U.S. Army Corps of Engineers
- **Sarah Quamme**, Field Office Supervisor, U.S. Fish and Wildlife Service
- **Tyler Ramaker**, Southeast Minnesota Conservation Officer, Minnesota Department of Natural Resources
- **Zachary R Kimmel**, Wisconsin Program Manager, U.S. Army Corps of Engineers
- **David Bizot**, Transportation Conformity, Wisconsin Department of Natural Resources
- **Dan Baumann**, Western Wisconsin Director, Wisconsin Department of Natural Resources
- **Rebecca Neeley**, District Manager, U.S. Fish and Wildlife Service
- **Bert Frost**, Acting Regional Director, Midwest Region, National Parks Service
- **Sarah Walling**, Administrator, Wisconsin Department of Agriculture, Trade and Consumer Protection
- **Ken Westlake**, Chief, NEPA Implementation Section, U.S. Environmental Protection Agency Region 5

Comments Received

We received no substantive comments.

Public Notices

Notice of Availability of Draft Chapters for Review and Comment

LAPC staff sent their first e-mail notice of the availability of draft transportation plan chapters for review and comment to LAPC committee members and interested parties on June 2, 2020. Additional e-mail notices were sent out as comments from agency partners were

incorporated and updated and new chapters and supporting materials were posted online (June 18, June 30, and July 31).

Substantive comments were received from Roberta Retzlaff of Minnesota FHWA on all then-available chapters and incorporated as appropriate.

One comment from the general public regarding the readability of the main headings was addressed with a change in font.

Notice of 30-Day Public Comment Period

The official 30-day public comment period was initiated on Monday, August 17, 2020 and concluded on September 15, 2020. A public notice was e-mailed to our Public Notice List, which includes all members of LAPC committees, representatives of health care, education, and freight communities, representatives from socio-economic agencies, transportation agency partners, modal advocates, and other interested parties.

> Good morning LAPC committee members and interested parties!
>
> This e-mail initiates a 30-day public comment period for our draft 2020 metropolitan transportation plan, *Beyond Coulee Vision 2040*.
>
> The comment period will conclude on September 15 and our Policy Board will take up approving the Plan the following day at its September 16, 2020 meeting.
>
> You will be invited to participate in a virtual public meeting to be held during our Technical Advisory Committee meeting scheduled for Wednesday, September 9 at 2:30 p.m. Details will be provided no later than one week prior to the meeting.
>
> Comments received to date have been addressed and incorporated into the draft document. Comments received prior to and during the comment period and their associated response will be recorded in Appendix E, which will be posted to the website after the draft Plan is approved.
>
> If you have not already done so, please visit www.lapc.org for the full draft document (less a couple of appendices) and individual chapters.
>
> ***Beyond Coulee Vision 2040*** (BCV2040)
>
> Please note that internal document links will only work in the full draft document (updated August 14, 2020). Appendix E and Appendix F will be available after the final plan is approved.
>
> NOTE: Chapters that are reposted have not had content updated. They have been reposted to reflect font updates in some headings and page and draft date changes as updates occurred in other chapters.
>
> Cover Page and Front Matter
> Letter from Staff ***New*** July 30, 2020
> Table of Contents ***New*** July 30, 2020
> *Draft* Chapter 1: Metropolitan Transportation Plan Update, ***Reposted*** July 30, 2020
> *Draft* Chapter 2: Plan Process and Development, ***Updated*** August 10, 2020
> *Draft* Chapter 3: Population and Economic Trends, ***Reposted*** July 30, 2020
> *Draft* Chapter 4: Transportation Systems & Services, ***Reposted*** July 30, 2020
> *Draft* Chapter 5: System Safety and Performance Report, ***Reposted*** July 30, 2020

Draft Chapter 6: Projects, Planning, and Policies ***Updated*** August 10, 2020
Draft Chapter 7: Environmental & Cultural Impacts ***Updated*** August 10, 2020
Draft Chapter 8: Financial Plan ***Updated*** August 14, 2020
Draft Chapter 9: Next Steps and Future Considerations ***New*** July 30, 2020
Draft Appendix A Coulee Region Transportation Study, ***Reposted*** July 30, 2020
Draft Appendix B Summary of Member Reporting, ***Reposted*** July 30, 2020
Draft Appendix C Local Comprehensive Plan Reviews, ***Reposted*** July 30, 2020
Draft Appendix D Environmental Justice Analysis, ***Reposted*** July 30, 2020
Appendix E: Public Notice, Comments, and Responses (available after approval)
Appendix F: Minnesota MPO MTP Checklist (available after approval)
Natural and Cultural Resource Inventory A Supplement to BCV2040

If you have comments, questions, or are in need of obtaining the Plan in a different format, please contact me by e-mail or phone if you want a quick response.

Thank you for your continued interest and participation!

Jackie Eastwood
Transportation Planner
La Crosse Area Planning Committee
Metropolitan Planning Organization
212 6th St N, Room 1200
La Crosse, WI 54601
608.785.6141 or 608.792.0520 (cell)

Notice of Public Meeting

A public meeting was held during a virtual meeting of the LAPC Technical Advisory Committee on September 9, 2020. The notice of the meeting was e-mailed to our Public Notice List and the agenda posted to the LAPC website.

Good morning, LAPC committee members and interested parties!

We will be holding a public input opportunity for our draft metropolitan transportation plan, *Beyond Coulee Vision* 2040, during the meeting of our Technical Advisory Committee scheduled for 2:30 p.m. on September 9, 2020.

Due to COVID-19 the meeting will be held remotely via TEAMS and/or teleconference call. The agenda and remote participation information are attached and provided below:

AGENDA

1. **Approval of Minutes of the July 15, 2020 Meeting.**
2. **Recommendation to approve amending the 2020-2023 Transportation Improvement Program.**
3. **Recommendation to approve the 2021-2024 Transportation Improvement Program Minnesota Project List.**
4. **The La Crosse Area Planning Committee Title VI / Americans with Disabilities Act (ADA) Plan. (action possible)**
5. **Public Meeting for Update of La Crosse Area Planning Committee Metropolitan Transportation Plan, *Beyond Coulee Vision 2040.* (*link to draft plan* full draft document)**

6. **Other updates and information items.**
7. **October 2020 agenda items:**
   - 2021-2024 TIP
8. **Other business; Adjourn; Next meeting to be announced.**

Public Access: Any person may access the meeting utilizing the following options.

MEETING ACCESS/MONITORING INSTRUCTIONS:

Option 1: Use the link below to join the TEAMS meeting on your desktop/laptop/phone to stream audio, video or both. If you do not have TEAMS on your desktop/laptop/phone, after you activate the link "Join Microsoft Teams Meeting" you will have to follow several prompts to join the meeting.

Join Microsoft Teams Meeting

Option 2: Join by phone (audio only): 1-262-683-8845, and enter 148472849# at the prompt

+1 262-683-8845 United States, Kenosha (Toll)

Conference ID: 148 472 849#

If you need assistance participating in this meeting, please contact me as soon as you can.

Thank you for your continued interest and participation.

Jackie Eastwood
Transportation Planner
La Crosse Area Planning Committee
Metropolitan Planning Organization
212 6th St N, Room 1200
La Crosse, Wi 54601
608.785.6141 or 608.792.0520 (cell)

Comments Received

Comments received during the comment period are provided below. They have been paraphrased and summarized. Original comments in their entirety are filed with LAPC staff.

Katie Aspenson, Planning Manager, City of Onalaska (e-mail):

Comment: La Crosse was explicitly called out in the goals and guiding principles whereas Onalaska was not.

Response: The goals and guiding principles were forwarded verbatim from Coulee Vision 2040 and will be re-evaluated during the planning process for the 2025 MTP.

Comment: The evaluation of the Onalaska comprehensive plan illustrated in Table 37 did not accurately reflect how the Onalaska comprehensive plan addresses MTP goals.

Response: Updated Table 37 to align with the information provided in *City of Onalaska Comprehensive Plan*, December 2015.

Charlie Handy, County Planner, La Crosse County (public meeting)

Comment: The towns are increasingly rezoning farmland to single-family residential. He is concerned with farmland preservation and the impact of commuter traffic on our roads.

Response: These concerns will be addressed over the next five years during the planning process for the 2025 MTP. Zoning regulations and practices for the communities within the planning area will be addressed as we work on our policy objective to ensure local comprehensive plans and BCV2040 and future metropolitan transportation plans (MTPs) are consistent. Our land use inventory, household and employment projections, and travel model will be updated to forecast the impact of greenfield development on traffic patterns.

Cathy Van Maren, LAPC Committee on Transit and Active Transportation (e-mail):

Comment: The initial cost of alternative fuel vehicles may be higher, but the lower cost in fuel and maintenance can result in lower costs over the life of the vehicle.

Response: The climate change objective (page 129) was reworded for clarity.

Bridget Brown, General Public (e-mail):

Comment: She would like to see additional language in Chapter 4 regarding the loss of Jefferson Lines service to the Minneapolis airport and its impact on air passenger trips from the La Crosse airport to Minneapolis.

Response: We do not have the data to look at this in the detail required to suggest a cause/effect in trip choices.

Comment: MTU airport service should also be discussed in the airport section.

Response: We will keep this in mind for the next update.

Anna Pierce, Hally Turner, Jacob Rueter, Kate Matusinec—MnDOT

Comments: The comments were provided to LAPC staff as tracking in a pdf version of the draft MTP and in a Word document. All but one comment was minor. The one significant comment involved the accuracy of a sentence reporting the 180-day rule for incorporating transit safety targets (page 12).

Response: LAPC staff responded to the comments, questions, and suggestions within the MnDOT documents and returned the documents back to MnDOT staff. All but one comment was minor. Minor comments were addressed if easily incorporated. The sentence whose accuracy was questioned was deleted.

Appendix F: Minnesota MPO Metropolitan Transportation Plan (MTP) Checklist

MPO Name: La Crosse Area Planning Committee
MPO Contact: Peter Fletcher, Executive Director
MTP Name: *Beyond Coulee Vision 2040*
MTP Plan Horizon: 2040

Table 41: Federal Requirements for MTPs

Regulatory citation (23 CFR)	Key content of requirement	In MTP?	Comments; location in plan
450.316(a)	MPO followed its public participation plan for the MTP process which is included, but was not limited to: adequate public notice, reasonable opportunity for public comment, use of visualization, available online, and explicit consideration and response to public input.	Y/N	Appendix E
450.316(b)	MTP included consultation with other planning organizations and stakeholders, including tribes and federal land management agencies.	Y/N	Ch 2; Appendix E
450.324(a)	MTP addresses no less than a 20-year planning horizon as of the effective date.	Y/N	Cover; forecasts ch 4
450.324(a), 450.306(b)(1)	MTP addresses the economic vitality planning factor: *Support the economic vitality of the metropolitan area, especially by enabling global competitiveness, productivity and efficiency.*	Y/N	Ch 1 p 1; Ch 3; ch 4 p 59-60
450.324(a), 450.306(b)(2)	MTP addresses the transportation safety planning factor: *Increase the safety of the transportation system for motorized and non-motorized users.*	Y/N	Ch 1 p 1; Ch 5 p 94-98, 106-110; Ch 6 p 127
450.324(a), 450.306(b)(3)	MTP addresses transportation security planning factor: *Increase the security of the transportation system for motorized and non-motorized users.*	Y/N	Ch 1 p 1; Ch 5 p 106-108
450.324(a), 450.306(b)(4)	MTP addresses the mobility and accessibility planning factor: *Increase accessibility and mobility of people and freight.*	Y/N	Ch 1 p 1; Ch 4 throughout; Ch 5 p 114-115; Ch 6 throughout

Table 41: Federal Requirements for MTPS (continued)

Regulatory citation (23 CFR)	Key content of requirement	In MTP?	Comments; location in plan
450.324(a), 450.306(b)(5)	MTP addresses the environment planning factor: *Protect and enhance the environment, promote energy conservation, improve the quality of life, and promote consistency between transportation improvements and state and local planned growth and economic development patterns.*	Y/N	Ch 1 p 2; Ch 5 p 116-117; Ch 7
450.324(a), 450.306(b)(6)	MTP addresses the integration/connectivity planning factor: *Enhance the integration and connectivity of the transportation system, across and between modes, for people and freight.*	Y/N	Ch 1 p 2; Ch 4 throughout; Ch 5 p 115-116; Ch 6 throughout
450.324(a), 450.306(b)(7)	MTP addresses the system efficiency planning factor: *Promote efficient system management and operation.*	Y/N	Ch 1 p 2; Ch 4 throughout; Ch 5 throughout
450.324(a), 450.306(b)(8)	MTP addresses the system preservation planning factor: *Emphasize the preservation of the existing transportation system.*	Y/N	Ch 1 p 2; Ch 5 p 98-106
450.324(a), 450.306(b)(9)	MTP addresses the system resiliency/reliability planning factor: Improve the resiliency and reliability of the transportation system and reduce or mitigate storm water impacts of surface transportation.	Y/N	Ch 1 p 2; Ch 5 p 99, 112-114; Ch 6 p 129
450.324(a), 450.306(b)(10)	MTP addresses the travel and tourism planning factor: *Enhance travel and tourism.*	Y/N	Ch 1 p 2; Ch 4; Ch 5; Ch 6
450.324(b)	MTP includes both long-range and short-range strategies/actions that provide for the development of an integrated multimodal transportation system (including accessible pedestrian walkways and bicycle transportation facilities).	Y/N	Ch 4; Ch 6; Ch 8
450.324(c)	MPO reviewed/updated the MTP at least every four years in air quality nonattainment and maintenance areas or five years in attainment areas.	Y/N	Every 5 years; Approved Sept. 16, 2020
450.324(c)	MPO approved the transportation plan (and any revisions or updates), contents, and supporting analyses.	Y/N	Approved Sept. 16, 2020
450.324(c)	MPO submitted the MTP for information purposes to MnDOT.	Y/N	Regular notices, distribution as chapters became available

Table 41: Federal Requirements for MTPS (continued)

Regulatory citation (23 CFR)	Key content of requirement	In MTP?	Comments; location in plan
450.324(c)	MPO provided copies of any updated or revised transportation plans to FHWA and FTA.	Y/N	Regularly noticed of new and updated chapters
450.324(d)	*For ozone and carbon monoxide nonattainment areas only:* MPO coordinated the development of the MTP with the process for developing transportation control measures in the State Implementation Plan.	Y/N/NA	
450.324(e)	MPO, State(s), and the public transportation operator(s) validated data used in preparing other existing modal plans for providing input to the MTP. The update used the latest available estimates and assumptions for population, land use, travel, employment, congestion, and economic activity.	Y/N	Ch 3; Ch 4; Ch 5
450.324(f)(1)	MPO used current and projected transportation demand of persons and goods in the metropolitan planning area over the period of the transportation plan.	Y/N	Ch 4
450.324(f)(2)	Existing and proposed transportation facilities (including major roadways, public transportation facilities, intercity bus facilities, multimodal and intermodal facilities, non-motorized transportation facilities (pedestrian walkways and bicycle facilities) and inter modal connectors) identified in MTP function as an integrated metropolitan transportation system, giving emphasis to facilities that serve national and regional transportation functions over the period of the transportation plan.	Y/N	Ch 4; Ch 5; Ch 6
450.324(f)(3)	MTP describes the performance measures and targets used in assessing the performance of the transportation system in accordance with 450.306(d).	Y/N	Ch 5

Table 41: Federal Requirements for MTPS (continued)

Regulatory citation (23 CFR)	Key content of requirement	In MTP?	Comments; location in plan
450.324(f)(4)	MTP includes a system performance report that evaluates the condition and performance of the transportation system with respect to the performance targets described in 450.306(d). This includes progress achieved by the MPO in meeting performance targets in comparison with system performance recorded in previous reports, including baseline data; and for MPOs with multiple scenarios: an analysis of how the preferred scenario has improved conditions and performance of the transportation system in addition to cost has been impacted by changes in local policies and investments.	Y/N	Ch 5
450.324(f)(5)	MTP includes operational and management strategies to improve the performance of existing transportation facilities to relieve vehicular congestion and maximize the safety and mobility of people and goods.	Y/N	Ch 6
450.324(f)(6)	*For TMAs only:* MTP considers the results of the congestion management process that includes the identification of SOV projects that result from a congestion management process in TMAs that are nonattainment for ozone or carbon monoxide.	Y/N/NA	
450.324(f)(7)	MTP assesses capital investment and other strategies to preserve the existing and projected future metropolitan transportation infrastructure, provide for multimodal capacity increases based on regional priorities and needs, and reduce the vulnerability of the existing transportation infrastructure to natural disasters. The MTP may consider projects and strategies that address areas or corridors where current or projected congestion threatens the efficient functioning of key elements of the metropolitan area's transportation system.	Y/N	Ch 8

Table 41: Federal Requirements for MTPS (continued)

Regulatory citation (23 CFR)	Key content of requirement	In MTP?	Comments; location in plan
450.324(f)(8)	MTP includes transportation and transit enhancement activities, including consideration of the role that intercity buses may play in reducing congestion, pollution and energy consumption in a cost-effective manner and strategies and investments that preserve and enhance intercity bus systems, including systems that are privately owned and operated, and including transportation alternatives, as defined in 23 U.S.C. 101(a), and associated transit improvements, as described in 49 U.S.C. 5302(a), as appropriate.	Y/N	Ch 4; Ch 6
450.324(f)(9)	MTP describes all proposed improvements in sufficient detail to develop cost estimates.	Y/N	Ch 6; Ch 8
450.324(f)(9)	*For nonattainment and maintenance areas only:* MTP includes design concept and design scope descriptions of all existing and proposed transportation facilities in sufficient detail, regardless of funding source, for conformity determinations.	Y/N/NA	
450.324(f)(10)	MTP discusses types of potential environmental mitigation activities and potential areas to carry out these activities, including activities that may have the greatest potential to restore and maintain the environmental functions affected by the MTP. The discussion may focus on policies, programs, or strategies, rather than at the project level. The MPO developed the discussion in consultation with applicable Federal, State, and Tribal land management, wildlife, and regulatory agencies. The MPO may establish reasonable timeframes for performing this consultation.	Y/N	Ch 7 by reference to *Natural and Cultural Resource Inventory* report; Appendix E
450.324 (f)(11)(i)	MTP includes cost estimates and revenue sources that are reasonably expected to be available to adequately operate and maintain the Federal-aid highways and public transportation.	Y/N	Ch 8

Table 41: Federal Requirements for MTPS (continued)

Regulatory citation (23 CFR)	Key content of requirement	In MTP?	Comments; location in plan
450.324 (f)(11)(ii)	MPO, public transportation operator(s), and State cooperatively developed estimates of funds that will be available to support MTP implementation, as required under § 450.314(a). All necessary financial resources from public and private sources that are expected to be made available to carry out the transportation plan are identified.	Y/N	Ch 8
450.324 (f)(11)(iii)	MTP included recommendations for additional financing strategies to fund programs and projects.	Y/N	Ch 6; Ch 8
450.324 (f)(11)(iii)	*For MTPs that identify new sources of funding:* MTP identified strategies for ensuring the availability of new funding sources.	Y/N/NA	"ensuring" is too strong a word
450.324 (f)(11)(iv)	In developing financial plan, MPO considered all projects and strategies proposed for funding under title 23 U.S.C., title 49 U.S.C. Chapter 53 or with other Federal funds; State assistance; local sources; and private participation.	Y/N	Ch 8
450.324 (f)(11)(iv)	MTP used an inflation rate(s) for revenue and cost estimates to reflect "year of expenditure dollars," based on reasonable financial principles and information, developed cooperatively by the MPO, State(s), and public transportation operator(s).	Y/N	Ch 8
450.324 (f)(11)(v)	For the outer years of the MTP (i.e. beyond the first 10 years), the financial plan may reflect aggregate cost ranges/cost bands, as long as the future funding source(s) is reasonably expected to be available to support the projected cost ranges/cost bands.	Y/N	Ch 8
450.324 (f)(11)(vi)	*For nonattainment and maintenance areas only:* MTP addresses specific financial strategies required to ensure the implementation of TCMs in the applicable SIP.	Y/N/NA	

Table 41: Federal Requirements for MTPS (continued)

Regulatory citation (23 CFR)	Key content of requirement	In MTP?	Comments; location in plan
450.324 (f)(11)(vii)	The financial plan may include additional projects that would be included in the adopted transportation plan if additional resources beyond those identified in the financial plan were to become available (i.e., illustrative list).	Y/N	Ch 8 p 157-158, 164-165
450.324 (f)(12)	MTP included pedestrian walkway and bicycle transportation facilities in accordance with 23 U.S.C. 217(g).	Y/N	Ch 4 p 81-91; Ch 6; Ch 8 p 164-166
450.324(g)	MPO consulted, as appropriate, with State and local agencies responsible for land use management, natural resources, environmental protection, conservation, and historic preservation concerning the development of the transportation plan.	Y/N	Ch 2 p 14; Appendix E
450.324(g)(1)	As part of the consultation process, MPO compared transportation plans with State conservation plans or maps, if available.	Y/N/NA	*Natural and Cultural Resource Inventory* report; Ch 2 p 12-14; Appendix E
450.324(g)(2)	As part of the consultation process, MPO compared transportation plans to inventories of natural or historic resources, if available.	Y/N/NA	Ch 7; *Natural and Cultural Resource Inventory* report; Ch 2 p 14; Appendix E
450.324(h)	MTP should integrate the priorities, goals, countermeasures, strategies, or projects for the metropolitan planning area contained in the HSIP, including the SHSP required under 23 U.S.C. 148, the Public Transportation Agency Safety Plan required under 49 U.S.C. 5329(d), or an Interim Agency Safety Plan in accordance with 49 CFR part 659, as in effect until completion of the Public Transportation Agency Safety Plan, and may incorporate or reference applicable emergency relief and disaster preparedness plans and strategies and policies that support homeland security, as appropriate, to safeguard the personal security of al motorized and non-motorized users.	Y/N	Ch 2 p 12-13; Ch 5

Table 41: Federal Requirements for MTPS (continued)

Regulatory citation (23 CFR)	Key content of requirement	In MTP?	Comments; location in plan
450.324(i)	*For MPOs that development multiple scenarios:* MPO encouraged to consider: potential regional investment strategies for the plan horizon; assumed distribution of population and employment; a scenario that maintains baseline performance conditions; a scenario that improves baseline for performance conditions; revenue constrained scenarios; and estimated costs and potential revenue for each scenario.	Y/N/NA	Scenario development forwarded from CV2040. See Appendix A. Ch 2 p 9-11
450.324(j)	MPO provided individuals, affected public agencies, representatives of public transportation employees, public ports, freight shippers, providers of freight transportation services, private providers of transportation (including intercity bus operators, employer-based commuting programs, such as carpool program, shuttle program, or telework program), representatives of users of public transportation, representatives of users of pedestrian walkways and bicycle transportation facilities, representatives of the disabled, and other interested parties with a reasonable opportunity to comment on the transportation plan using the participation plan developed under 450.316(a).	Y/N	LAPC contacts (agencies, modal interests, policy makers, etc.) noticed as soon as new and updated materials were posted to website; official public comment period initiated August 17, 2020.
450.324(k)	MPO published or otherwise make readily available the MTP for public review, including (to the maximum extent practicable) in electronically accessible formats and means, such as the World Wide Web.	Y/N	Began posting chapters to the website in June; notice contacts as soon as new and updated materials are posted.
450.324(m)	*For nonattainment and maintenance areas for transportation-related pollutants:* MPO, as well as the FHWA and the FTA, made a conformity determination on any updated or amended transportation plan.	Y/N/NA	

Table 42: Other Plans Integrated Either Directly or by Reference

Plan name	MPO reviewed?	Notes
Statewide Multimodal Transportation Plan	Y/N	Ch 2, p 12
Minnesota State Highway Investment Plan	Y/N	Ch 2, p 12
Greater Minnesota Transit Investment Plan	Y/N	Ch 2, p 13
Statewide Freight System and Investment Plan	Y/N	Ch 2, p 13
Statewide Bicycle System Plan	Y/N	Ch 2, p 13
Statewide Pedestrian System Plan	Y/N	In process
State Aviation System Plan	Y/N	2012 plan being updated; Ch 2, p 13
Statewide Ports and Waterways Plan	Y/N/NA	Ch 2, p 13
Statewide Rail Plan	Y/N	Ch 2, p 13
Transportation Asset Management Plan	Y/N	Ch 2, p 12
10-Year Capital Highway Investment Plan	Y/N	Ch 2, p 12
District Freight Plan	Y/N	Inquired, but not available
District Bicycle Plan	Y/N	Inquired, but not available
Strategic Highway Safety Plan	Y/N	Ch 2, p 12
MnDOT District Safety Plan	Y/N	Inquired, but not available
County(s) Safety Plan	Y/N	Houston County All-Hazard Mitigation Plan
Public Transportation Agency Safety Plan (MTU)	Y/N	Ch 2, p 12; no targets included
Congestion Mitigation and Air Quality Improvement Program Performance Plan	Y/N/NA	Nonattainment and maintenance areas only.
Congestion Management Plan	Y/N/NA	Transportation management areas only.
Minnesota Regional ITS Architecture Plan	Y/N	Resolution adopting ITS architecture; Ch 1, p 3
Other:	Y/N	

Exhibit 16

La Crosse Area Planning Committee Coverage Map

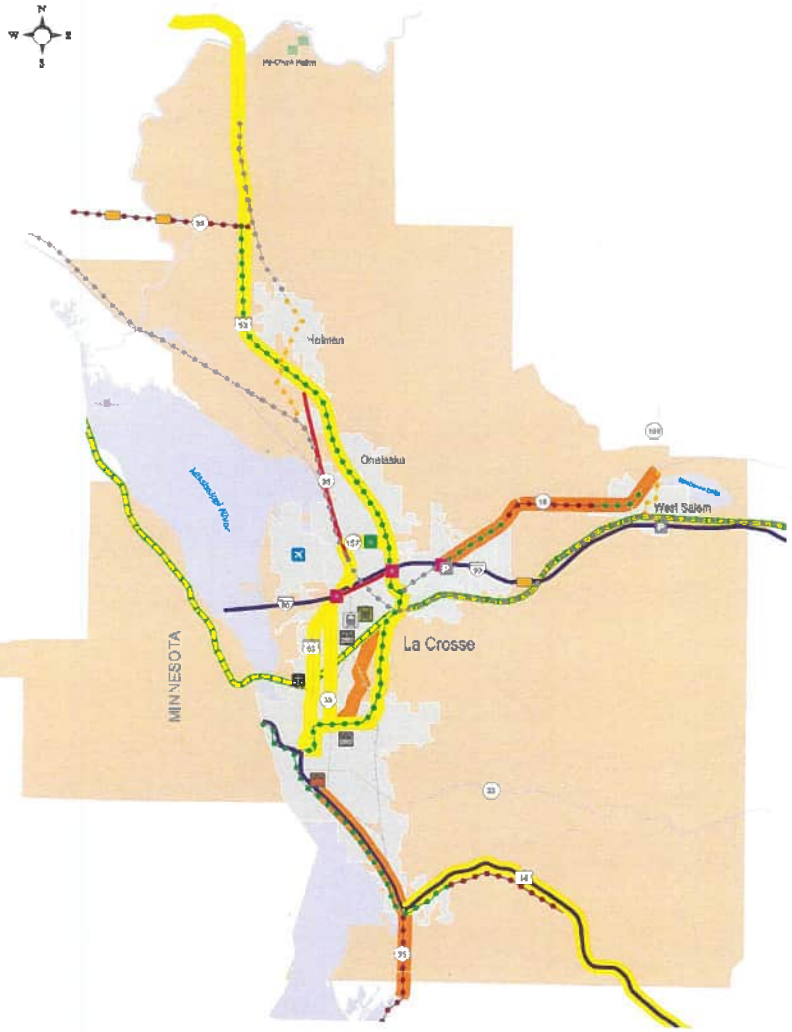
La Crosse Metropolitan Planning Area

The La Crosse Area Planning Committee is the designated policy body responsible for continuing, cooperative and comprehensive urban transportation planning and decision making for the La Crosse Metropolitan Planning Area. The planning area includes portions of Wisconsin and Minnesota.

The La Crosse Metropolitan Planning Area consists of the city of La Crosse and the La Crosse Urbanized Area, including all or portions of 15 contiguous villages, towns, townships and cities that are or are likely to become urbanized within a 20-year planning period. The planning area currently consists of all or portions of the:

- Cities of La Crosse, La Crescent and Onalaska
- Villages of Holmen and West Salem
- Towns of Campbell, Medary, Barre, Holland, Greenfield, Onalaska, Shelby and Hamilton
- Townships of La Crescent and Dresbach





Existing Facilities

- Airport
- Park and ride
- Intercity bus stop
- Rail station
- Fixed guideway (commuter rail station)
- Port or harbor
- Mississippi River lock and dam
- Ferry
- Bicycle/pedestrian trail
- Rail-to-trail
- Railroad – private ownership
- Railroad – public ownership
- State trunk network
- State/county boundary
- Waterway
- City/village
- Metropolitan Planning Area
- Native American land

For more information, refer to the Corridor Map Legend Definitions document at www.wiconnections2030.gov.

Priority Project Support Areas

Airport
- Airport project

Intercity Bus
- Intercity bus stop
- Priority route

Park and Ride
- Park and ride

Port, Channel or Waterway
- Port, channel or waterway project

Ferry
- Ferry project

Bicycle and Pedestrian
- Trail connection or extension
- Rail-to-trail

Fixed Guideway
- Commuter, rapid or express bus route
- Study future route
- Commuter rail route
- Commuter rail, proposed station

Priority Project Action Areas

Interchange
- Study and/or preserve right of way
- Study and construct new
- Reconstruct existing

Bicycle and Pedestrian
- Provide urban connection
- Provide rural connection

Bridge
- Reconstruct existing or construct new

Intercity Passenger Rail
- Proposed station
- Proposed station with intercity bus stop
- Study future route
- Priority route

Highways
- Construct capacity project
- Prepare corridor plan
- Reconstruct existing
- Construct passing lane
- Convert to Interstate standards
- Study bypass/new arterial

Exhibit 17

La Crosse County Comprehensive Plan 2022-2050

ENVISION 2050

La Crosse County, Wisconsin
Comprehensive Plan
2022 - 2050

LA CROSSE COUNTY

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Update Adopted October, 2022
Minor Amendment July, 2024

Land Recognition Statement

We recognize and acknowledge that the land we occupy is the ancestral home of the Ho-Chunk Nation, who have called this land Waziija haci since time immemorial.

We acknowledge the circumstances that led to the forced removal of the Ho-Chunk people through governmental treaties and forced removal, and we honor their history of resistance and resilience. The Ho-Chunk Nation and the other eleven First Nations residing in the boundaries of present-day Wisconsin remain vibrant and strong.

We recognize and respect the inherent sovereignty of the twelve First Nations that reside in the boundaries of the state of Wisconsin. This history of colonization informs our work and vision for a collaborative future.

As we develop La Crosse County's Comprehensive Plan, let us all remember the Ho-Chunk people of the past who stewarded this land, those now who have shown the resilience and survived removal despite Federal and State policies, and the people and generations of the future who will stand on the shoulders of their resilient ancestors.

This land recognition was read at the start of each Comprehensive Plan Advisory Committee meeting to promote the importance of creating a plan that recognizes the first inhabitants and stewards of La Crosse County. It encourages us to accept the role of stewardship as a duty while acknowledging the history of prior policies, decisions, their benefits as well as consequences so that we may move forward in a more equitable and inclusive manner.



Letter from the County Board Chair

Envision 2050, the La Crosse County Comprehensive Plan, is the culmination of a yearlong effort to update and re-imagine the policies that will guide our stewardship of county land use and resource management for the next decade and beyond. Creating this plan was a labor of love that brought together community experts from various fields, elected officials and policy makers, staff, and, most importantly, the voices of over 1000 residents of La Crosse County. I gratefully acknowledge the engagement and dedication to 'getting it right' that each of the participants displayed throughout this process. As we immersed ourselves in the myriad considerations that govern good county management, and as we endeavored to represent each of our constituencies while keeping the good of the entirety of the county in mind, it became apparent that our desire to leave a legacy document that would safeguard our children's and grandchildren's future in this beautiful corner of the globe, trumped all other considerations. We were mindful of the different needs and expectations that the various interest groups brought to the process and there were ample opportunities for discussion and consensus building.

The end-product is a living, breathing document that provides guidance without rigidity, recognizes the unlimited potential for growth and development, while acknowledging our duty to focus on sustainable, ecologically sound practices.

Sustainability and equity were among the core values chosen by the Comprehensive Plan Advisory Committee to guide the development of Envision 2050. Those two values echo throughout this document and inform the policy recommendations in the closing chapters.

The world will be a very different place in 2050, but this document pays homage to our need to be visionary and to take seriously our responsibility to be caretakers of the earth for future generations. The Native American proverb, "We don't inherit the earth from our ancestors, we borrow it from our children," has guided our work in crafting this document and will, hopefully, guide those entrusted with its implementation.



MONICA KRUSE
La Crosse County Board Chair

ENVISION 2050

Introduction

Envision 2050

will guide La Crosse County's development over the next 10 years and beyond. The goal is to create a framework for sustainable growth that can build a resilient and thriving La Crosse County for future generations.

The plan has been prepared under the State of Wisconsin's comprehensive planning law, adopted in 1999. The law requires that all land use decisions in the county be consistent with this Comprehensive Plan. Additionally, the plan must be updated at least once every 10 years. This review will serve as a checkpoint to ensure that the complete document is providing clear direction and decisions remain consistent with community goals, values, and needs.

A committee of community members worked with county staff to develop Envision 2050. The process began with the selection of core values by the group. Those values are sustainability, collaboration, equity, respect and forward-thinking. The essence of those values is carried through the entire document. The language agreed upon by the committee to define those values is shown here.

In the document's policy recommendations, symbols are used to denote when a recommendation aligns with one or more of the core values.



Sustainability

Meeting the needs of the present without compromising the ability of future generations to meet their own needs

Focus on environmental, fiscal, and resilient plans for economic and social structure, prepare for the future and unexpected events and adapt to change while continuing to move forward



Collaboration

Through deep listening for understanding, work jointly with all county stakeholders to create common goals



Equity

Everyone is heard, everyone belongs, and everyone feels they belong

We recognize that we all have our own perspectives and biases and will acknowledge them as we listen to others, especially those that we may initially disagree with



Forward-Thinking

Making use of new ideas and approaches to issues; resiliency, ability to adapt, change, move forward, cutting edge



Respect

A high, special regard towards all people

The plan is culturally responsive, trauma informed, and everyone treats all community members in the manner they prefer to be treated

Public Participation

Public participation is key to any comprehensive plan and was emphasized throughout the development of Envision 2050. Over 1,000 people participated in surveys to provide input that helped guide the development of specific chapters of the plan. Meetings with specific stakeholders, including town and village governments and landowners, also were used to gather input and feedback. Public input helped create the shared vision this plan represents.

Plan Vision

La Crosse County combines rich agricultural land and natural resources with an urban core that supports rapidly growing towns and villages. Envision 2050 attempts to balance the need to preserve our farmland and natural resources with the demand for further growth and modern social and physical infrastructure. Envision 2050 is written and designed to promote readability and public engagement. This plan belongs to the people of La Crosse County and reflects the shared values of all who contributed to its creation.

Plan Structure

Envision 2050 begins with the Existing Conditions Report, which details La Crosse County's physical and social characteristics. This includes information on demographic trends, the local and regional economy, infrastructure, cultural and natural resources, and housing statistics. The plan then moves into the final, forward-looking chapters. This is where policy recommendations are found, in addition to an implementation chapter. One of the most important elements of this plan is the Future Land Use map (Map 7), which you can find in the Land Use chapter. To view the map online, please go to https://arcg.is/1rv4H9. At that link, individual future land use maps for each town in the county can also be viewed.





Acknowledgements

Monica Kruse, County Board Chair

Steve O'Malley, County Administrator

Comprehensive Plan Advisory Committee

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Monica Kruse, County Board Supervisor (Co-Chair)

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Heather Quackenboss, Human Development and Relationships Educator, University of Wisconsin Extension La Crosse County

Special Thanks

To the many community members who took the time to provide invaluable input.

01

Regional Context & Dynamics

One of the opportunities associated with the La Crosse County Comprehensive Plan is to look beyond municipal borders. Much of this report focuses on the relationship between individual communities and the county. It is also important, however, to look at the role of the county in the larger region.

A. The following list of regional characteristics and special features need to be considered as this plan is developed. These are the facets that can be utilized to ensure the future of La Crosse County as a desirable destination for tourists, businesses and community members.

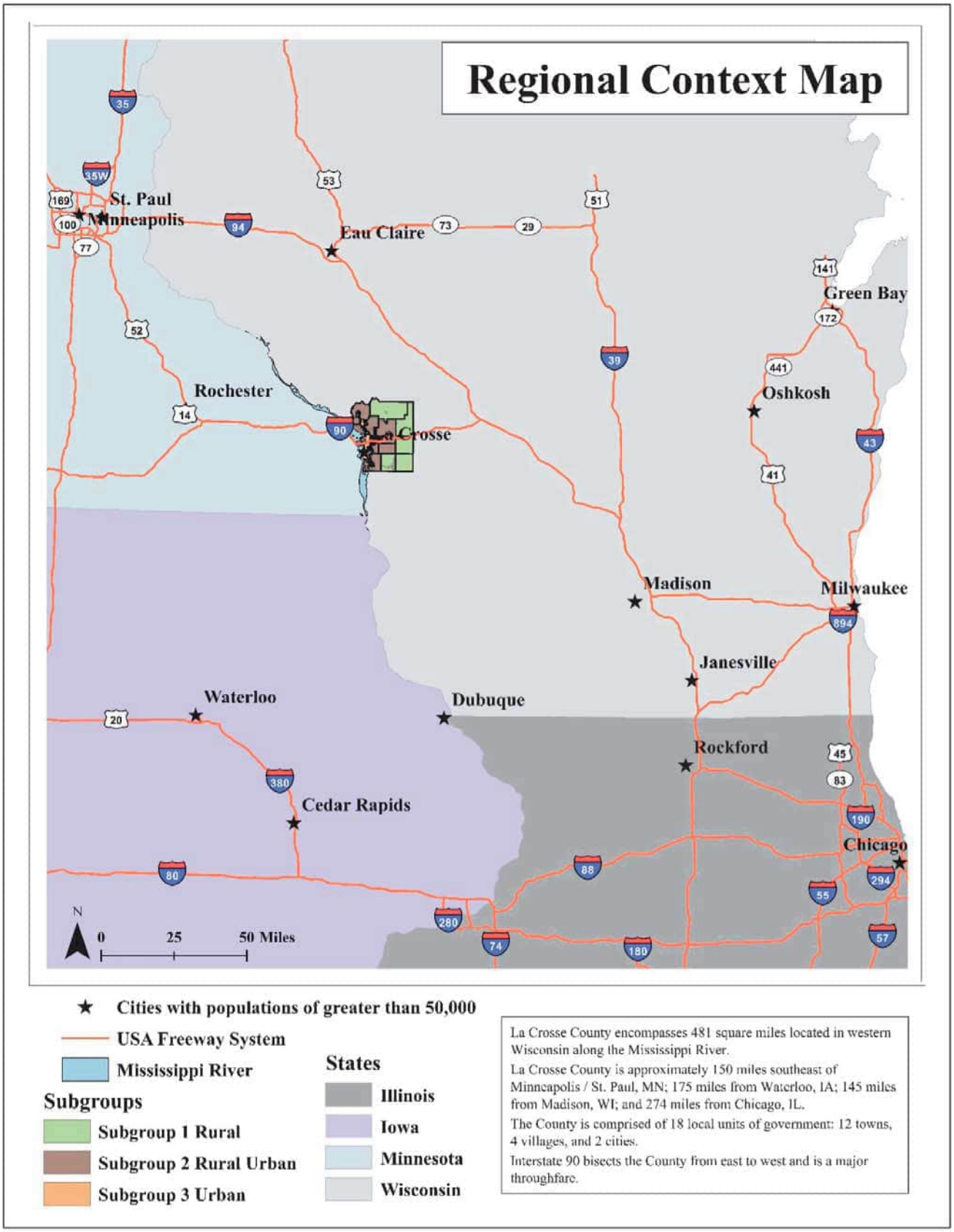
- Gateway to Wisconsin from the western states.
- Gateway to the Coulee Region / Mississippi River.
- Part of the Driftless Region, known for its defining and unique natural features, bluffs, trout streams, and coulees.
- Key destination along the "Great River Road."
- Regional employment center including manufacturing, agricultural processing, healthcare, and higher education.
- Location of prime and productive agricultural lands.
- Convergence of outdoor multi-recreational trail networks including silent sports like hiking, bicycling, paddle sports and power sports like ATV, power boating and fishing.
- Tourist destination with cultural, art, and music events, outdoor recreation, regional convention center, historic downtowns and locations, sporting events, and restaurants. County parks include Goose Island, Veteran's Memorial, Neshonoc Swarthout, Neshonoc South, as well as Hoeth Forest and the Raymond C. Bice Forest.
- Regional transportation hub including regional airport, Amtrak, and Greyhound Bus stations.
- Educational center including three institutions of higher education (Western Technical College, Viterbo University, and University of Wisconsin – La Crosse).
- Educated population - residents of La Crosse County have a higher educational attainment level than average.
- Regional economic urban hub.
- Home to desirable smaller communities and towns.
- Strong local food philosophy and practice with increasing number of farm-to-table and restaurants and farmer's markets.

B. A broad overview of La County's geographical location is shown in Map 1.

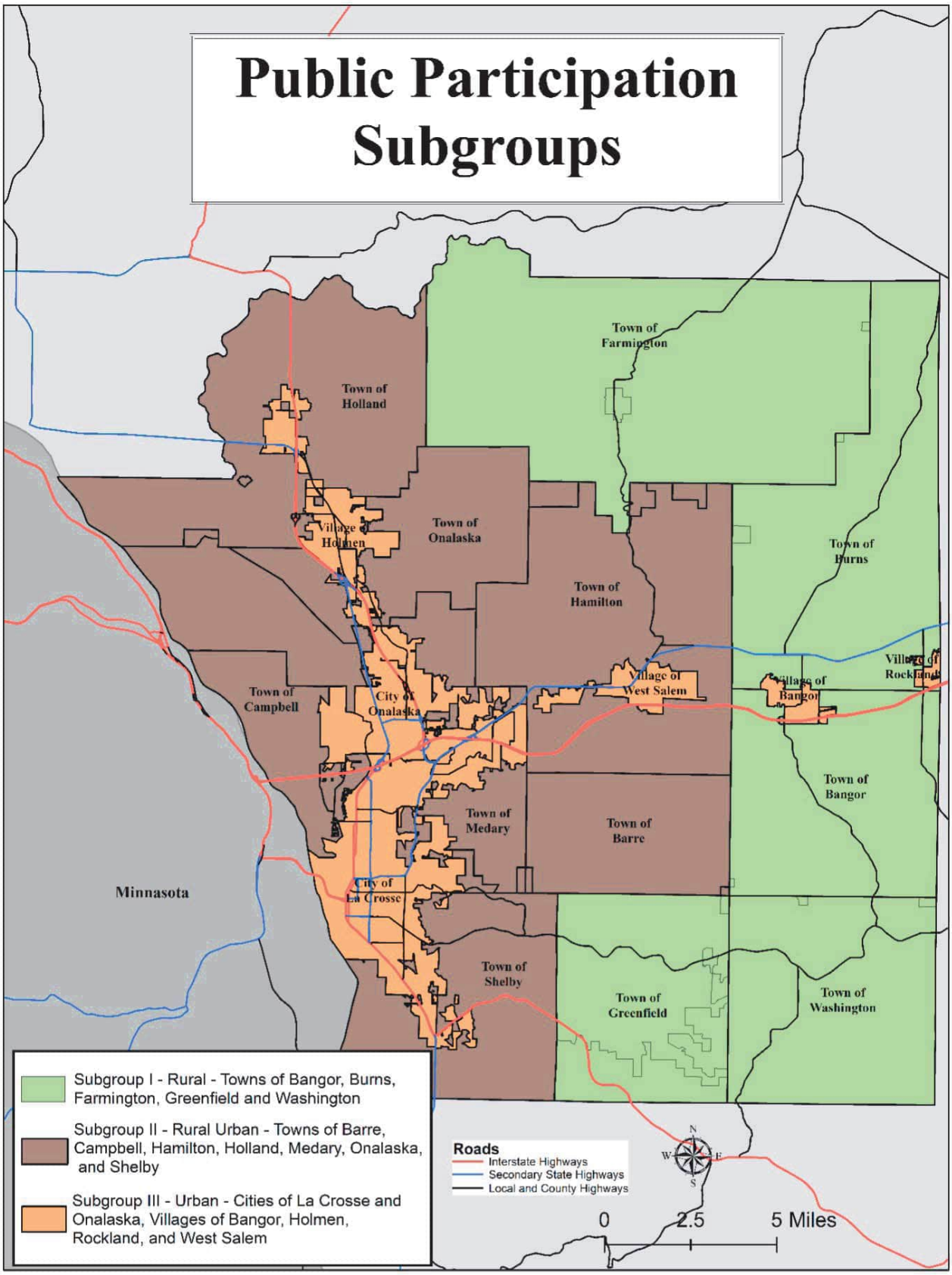
C. Greater details of the features are covered in Chapter 7 Cultural Resources.

D. The Sub Groups that are discussed in this document can be seen on Map 19.

Map 1: Regional Context



Map 19: Subgroups



02

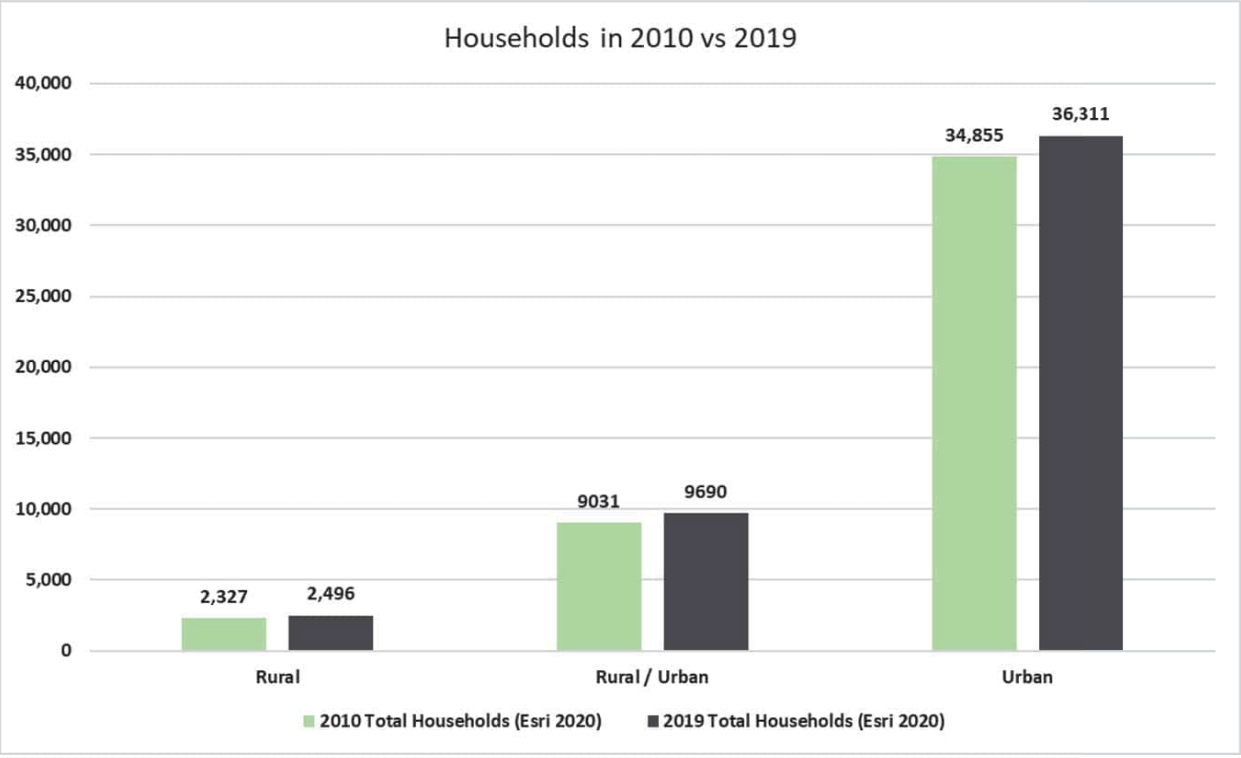
Demographic Trends & Projections

This section of the existing conditions report provides information on current demographic trends at the state, county, municipal, and sub-area level. Population and income statistics in this chapter are drawn from the U. S. Census Bureau and ESRI (Environmental Systems Research Institute).

A. Population Trends and Forecasts

1. La Crosse County's population has grown between 10% and 15% in each of the past several decades. Certain parts of the county have large amounts of growth, including the towns of Holland and Onalaska, the Village of Holmen, and the City of Onalaska. These areas of the county are projected to continue to grow throughout the next 30 years. Other places in La Crosse County, including the Town of Shelby and the Town of Medary, are projected to see their declining populations stabilize over the next 30 years.

a) Graph 1, demonstrates how rapidly the county is growing based on projections created from census data supplied by both the federal census and the American Community Survey (ACS). The ACS is a division of the United States Census Bureau and is widely used by state and local governments to assist in planning decisions.



b) The tables below outline how and where the county has fluctuated during the past 10 years and estimated growth between 2020 and 2025. This data comes from ESRI and was collected per municipality and reported in the subgroups. Each table reports total population and then breaks these numbers into household and family populations plus population density and are reported by Subgroups. They show the annual growth rate between 2010 and 2020 and the estimated annual growth rate between 2020 and 2025.

Table 1

2020 Key Demographic Indicators (Esri)	RURAL				
Category	Town of **Bangor**	Town of **Burns**	Town of **Farmington**	Town of **Greenfield**	Town of **Washington**
2020 Total Population (Esri)	660	1,046	2,201	2,255	584
2020 Household Population (Esri)	657	1,044	2,200	2,208	550
2020 Family Population (Esri)	572	888	1,915	1,887	482
2020 Population Density (Pop per Square Mile) (Esri)		21.6	29.2	75.1	16.2
2010-2020 Population: Annual Growth Rate (Esri)	0.69%	0.97%	0.64%	0.89%	0.45%
2025 Key Demographic Indicators (Esri)					
2020-2025 Population: Annual Growth Rate (Esri)	0.60%	0.77%	0.59%	0.66%	0.41%

Table 2

2020 Key Demographic Indicators (Esri)	RURAL / URBAN						
Category	Town of **Barre**	Town of **Campbell**	Town of **Hamilton**	Town of **Holland**	Town of **Medary**	Town of **Onalaska**	Town of **Shelby**
2020 Total Population (Esri)	1,384	4,340	2,603	4,196	1,638	6,140	4,907
2020 Household Population (Esri)	1,378	4,326	2,566	4,196	1,636	6,132	4,820
2020 Family Population (Esri)	1,193	3,294	2,242	3,580	1,426	5,333	3,872
2020 Population Density (Pop per Square Mile) (Esri)	66.9	1,158.00	52.9	103.2	149.2	172.5	196.8
2010-2020 Population: Annual Growth Rate (Esri)	1.13%	0.06%	0.65%	1.23%	1.12%	0.86%	0.39%
2025 Key Demographic Indicators (Esri)							
2020-2025 Population: Annual Growth Rate (Esri)	0.84%	0.06%	0.56%	1.11%	0.84%	1.20%	0.32%

Table 3

2020 Key Demographic Indicators (Esri)	URBAN					
Category	City of **La Crosse**	City of **Onalaska**	Village of **Bangor**	Village of **Holmen**	Village of **Rockland**	Village of **West Salem**
2020 Total Population (Esri)	52,396	18,864	1,426	10,061	709	5,102
2020 Household Population (Esri)	47,457	18,728	1,426	10,043	709	4,869
2020 Family Population (Esri)	27,401	14,919	1,170	8,591	577	3,973
2020 Population Density (Pop per Square Mile) (Esri)	2,553.90	1,863.10	1,163.40	1,935.40	1,214.90	1,492.70
2010-2020 Population: Annual Growth Rate (Esri)	0.20%	0.60%	-0.22%	1.09%	1.74%	0.60%
2025 Key Demographic Indicators (Esri)						
2020-2025 Population: Annual Growth Rate (Esri)	0.14%	0.88%	-0.18%	0.82%	1.16%	0.42%

2. Total Population:

A comparison of total population over time can help identify areas of growth that, when considered alongside existing and planned infrastructure, may need to be flagged for future improvements. The type of improvements decided upon will depend on the make-up of the population and the goals and objectives of the community.

Table 4

Geography	Population			% Change 2010 to 20121	
	2010	2021			
Wisconsin ^	5,686,986	5,893,718	206,732	3.51%	
La Crosse County	114,638	120,784	6,146	5.09%	
T Bangor	615	633	18	2.93%	
T Barre	1,234	1,374	140	* 11.35%	
T Burns	947	974	27	2.85%	
T Campbell	4,314	4,319	5	0.12%	
T Farmington	2,061	2,144	83	4.03%	
T Greenfield	2,060	2,179	119	5.78%	
T Hamilton	2,436	2,522	86	3.53%	
T Holland	3,701	4,338	637	* 17.21%	
T Medary	1,461	1,545	84	5.75%	
T Onalaska	5,623	5,906	283	5.03%	
T Shelby	4,715	4,722	7	0.15%	
T Washington	558	539	- 19	- 3.41%	
V Bangor	1,459	1,580	121	8.29%	
V Holmen	9,005	11,167	2,162	* 24.01%	
V Rockland	594	754	160	* 26.94%	
V West Salem	4,799	5,116	317	6.61%	
C La Crosse	51,320	50,869	- 451	- 0.88%	
C Onalaska	17,736	19,650	1,914	* 10.79%	

***Geographies experiencing a statistically significant difference between**

***Sources:* U.S. Census Bureau, 2010/ 2020 Decennial Census Summary File 1 Total Population and Table B01003 Total Population,**

a) Table 4 compares the total population count from the 2010 and 2020 Decennial Census Areas with changes in population that are statistically significant are identified by an asterisk.

b) La Crosse County continues to grow more than other areas within Wisconsin and is projected by the Wisconsin Department of Administration (DOA) to grow by about 15% by 2040. This is slightly more than is projected for Wisconsin as a whole (14. 1%).

c) Five of our communities experienced significant change in population. As was noted in the Coulee Vision 2040 report by the La Crosse Area Planning Committee (LAPC), the Village of Holmen is again proving to be the growth community in the planning area.

d) Despite a slowing of overall population growth from 2010 to 2020 compared to the growth experienced between 2000 and 2010, the significant localized growth in Holmen demands that planning for improved transportation options and services is necessary to maintain Holmen's access to jobs, retail, and recreation within the region.

e) Projections developed by the DOA show that the village of Holmen and the town of Holland will experience the greatest projected growth in population from 2010-2040. In 2009, Holmen created a tax incremental district (TID) encompassing 985 acres of developable land that included land annexed from Holland. In 2017, Holmen and Holland entered into a boundary agreement that explicitly identifies areas of development and annexation within the two communities.

f) Growth in the City of La Crosse is projected to be low—only 1% from 2010-2040—with the largest growth spurt (2. 4%) projected to be occurring now.

g) The City of La Crosse is projected to lose population between 2020 and 2040. The towns of Campbell and Shelby are also projected to lose population.

3. Population by Age

a) Table 5 provides the 2010 population count, the 2040 population projection, and the percentage change of population by age for La Crosse County, as aggregated by groups of interest from which we can make assumptions about travel habits and needs.

Table 5. Actual and Projected Population by Age

Table 5: Actual and Projected Population by Age for La Crosse County Age Group[1]	Population			% Change	
	2010 Count	2020 Projected	2040 Projected	2010-2020	2020-2040	2010-2040
Pre-schoolers (under 5)	6,748	7,110	7,940	5. 4%	11. 7%	17. 7%
Elementary/middle-schoolers (5-14)	13,378	14,640	15,810	9. 4%	8. 0%	18. 2%
High schoolers (15-19)	9,547	9,300	9,840	-2. 6%	5. 8%	3. 1%
Collegians (20-24)	12,626	12,240	13,060	-3. 1%	6. 7%	3. 4%
Family-focused Workforce (25-44)	27,813	28,090	28,170	1. 0%	0. 3%	1. 3%
Empty-nester Workforce (45-64)	29,325	28,550	25,690	-2. 6%	-10. 0%	-12. 4%
Retirees (65 and older)	15,201	22,170	30,990	45. 8%	39. 8%	103. 9%

[1]The names of the age groups are generalizations based on a population of interest that falls within the age range. The ranges presented are limited by the ranges provided by the data source.
Source: Demographic Services Center, Wisconsin Department of Administration.

b) Table 5 shows that the number of children under 15 is projected to increase by 18% by 2040, while high school and college-age persons are projected to increase by only a little over 3%. The significance in the increase in elementary/middle schoolers lies with the prevalence of parents or the "family-focused workforce (24 – 44)" which is expected to increase by 1.3% by 2040.

c) Other significant changes include a drop of 12.4% as part of the "empty-nester workforce" (ages 45-64) enters the retirees age group (age 65 and older), a group that is projected to more than double by 2040.

The following charts show the breakdown by generation for the county and by subgroups. Millennials are defined as being born during the years 1981-1996. They were aged 14-29 in 2010 and will be aged 44-59 in 2040. Baby boomers are defined as being born during the years 1946 – 1964. They were aged 46-64 in 2010 and will be aged 76-94 in 2040. Generation X are defined as being born during the years 1965-1980. They were aged 30-45 in 2010 and will be aged 60-75 in 2040. The silent generation are defined as being born during the years 1928-1945.

Chart 1. County Population by Generation (2020)

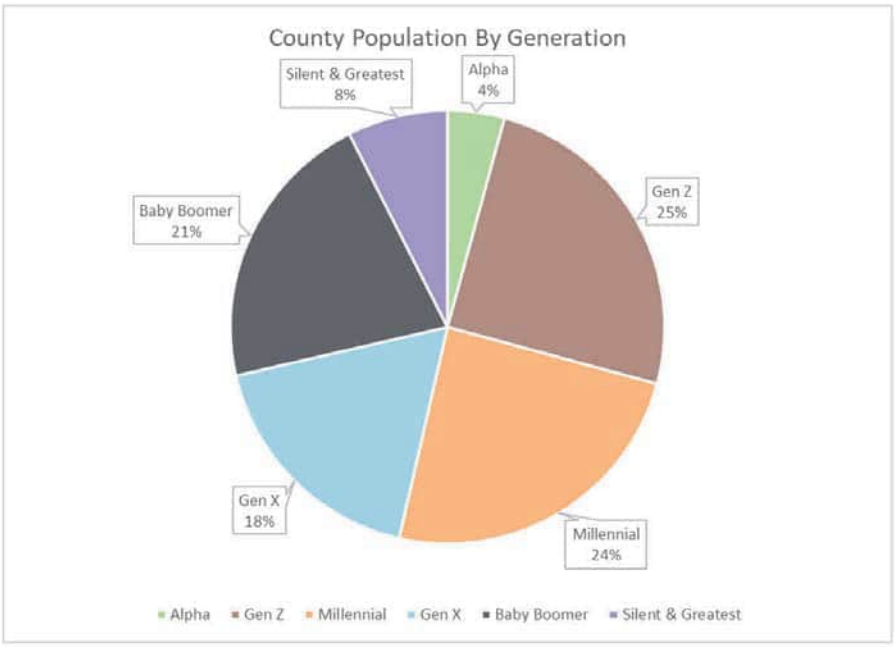


Chart 2. 2020 Population by Generation Subgroup I (- Rural - towns of Bangor, Burns, Farmington, Greenfield and Washington)

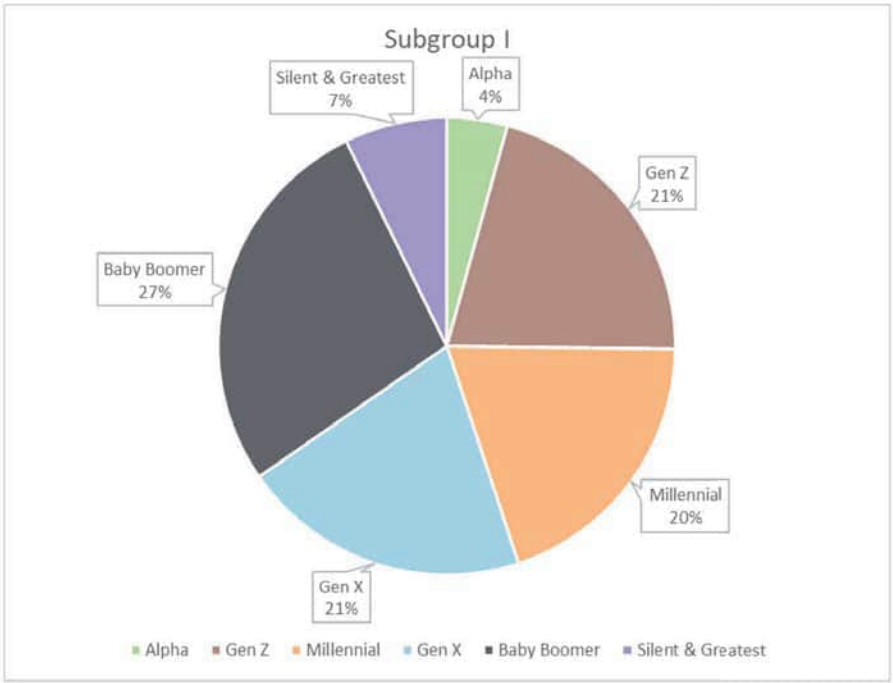


Chart 3. 2020 Population by Generation Subgroup II (Rural Urban - towns of Barre, Campbell, Hamilton, Holland, Medary, Onalaska, and Shelby)

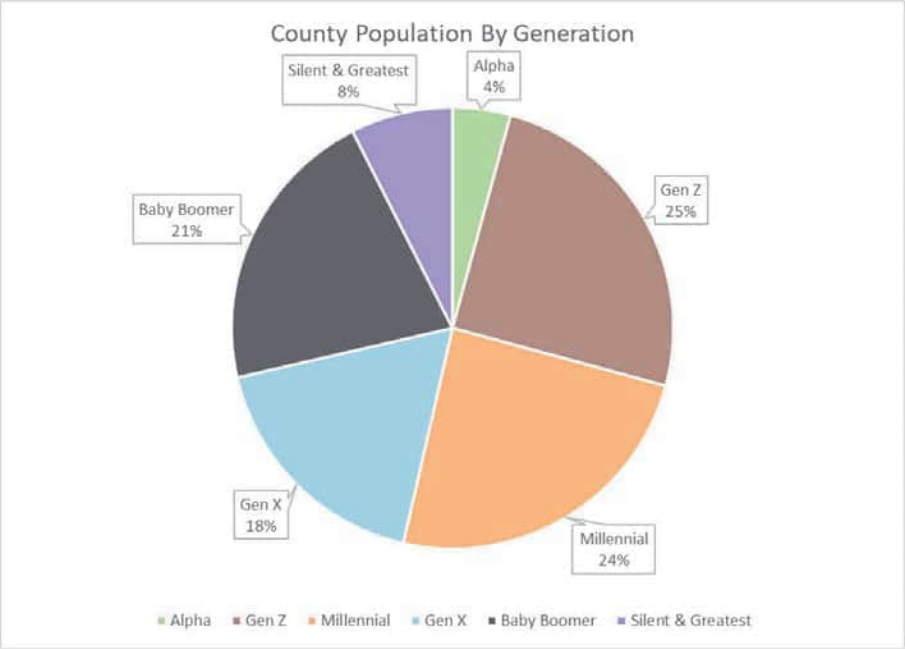
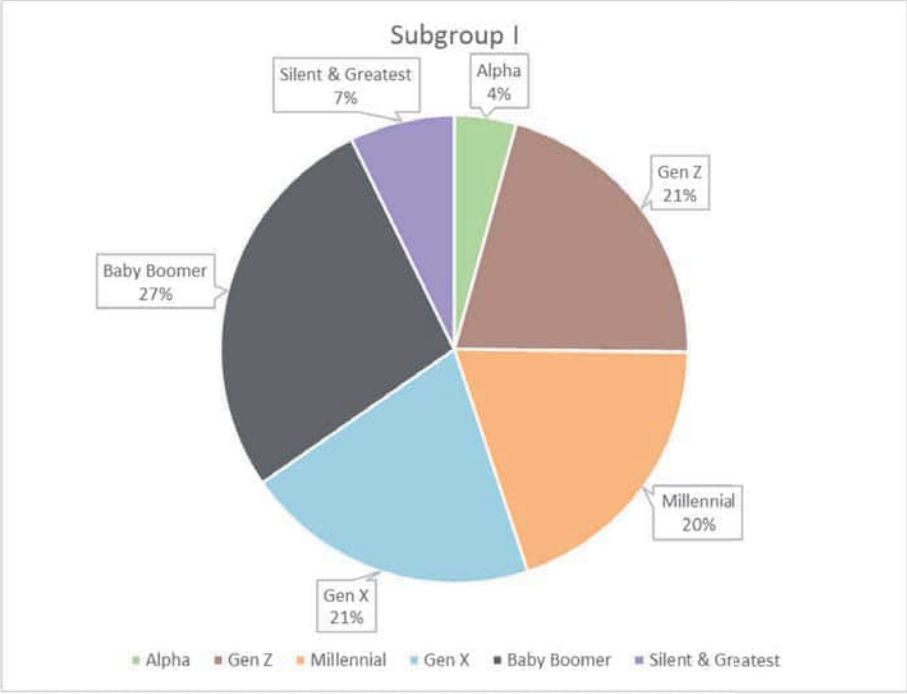


Chart 4. 2020 Population by Generation Subgroup III (Urban – cities of La Crosse and Onalaska, villages of Bangor, Holmen, Rockland, and West Salem)



4. Age and Gender:

These two factors can have a significant impact on the services that are needed and wanted in a community. They can also drive what is seen as a priority when it comes to decision making and planning within a community.

a) The median age for the county is 35.2 years, which is slightly lower than the state median age. The majority of residents in La Crosse County are between 25 and 44 years old. However, the county has a large population of school age children, ages 5 to 19 years. Chart 1 demonstrates the balance of the population throughout the county (30% of the population is under age 20 and approximately 20% of the population is above 55 years old). The table (Table 5) shows there are 22,884 school age children making up 22. 3% of the population. An exception can be found in the towns of Holland, Onalaska, and the Village of Holmen, where a third of the population is less than 20 years old, and only 14% of the population is over 55 years of age. These numbers are important to note as more research is conducted concerning school demand and other family needs.

b) The city of La Crosse has a significantly larger population of 20- 24-year-olds; this segment of the population makes up almost 15% of the total population of the city. This can be explained by the city's large college student population.

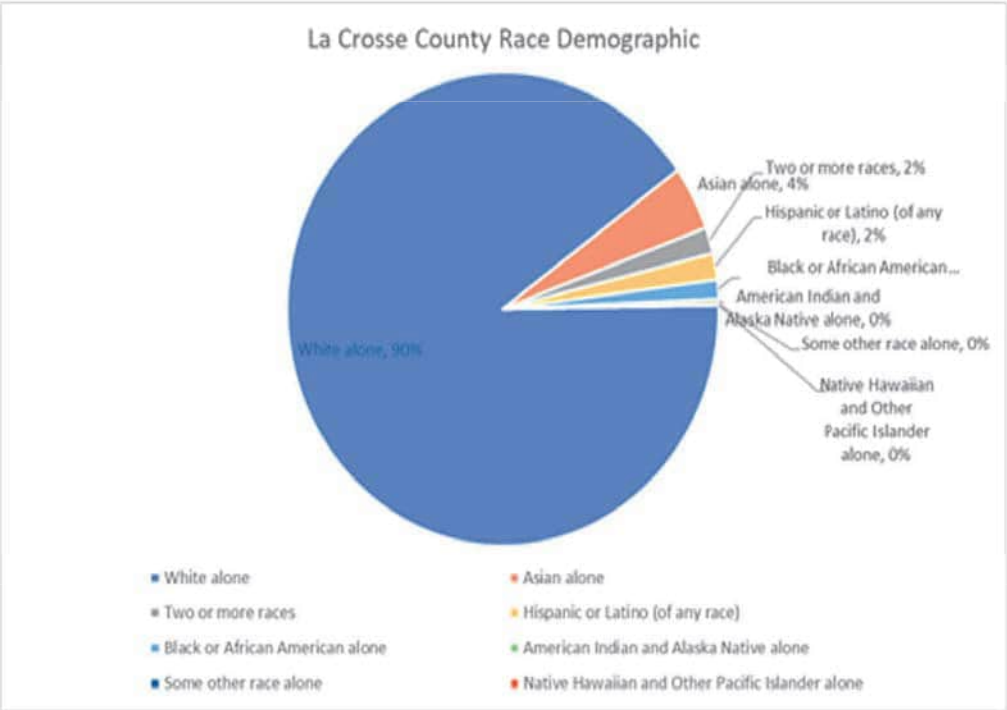
5.

Race is an important component of social identity and must be considered as a central part of conversations pertaining to the growth of a community, especially as it relates to identity and equity. In 2021, the La Crosse County Board passed a resolution declaring racism a public health crisis. The resolution called on the board to work to make the county an equity and justice-oriented organization and to advocate for policies to improve health in communities of color.

Chart 5 shows the diversity of La Crosse County. While the majority (90%) of residents are White, we can see that residents of Asian descent comprise 4% of the county's population, the second most represented race in the county. Another 2% of residents within La Crosse County are Latino, with the remaining 4% of residents identifying as Black or African American or as two or more races.



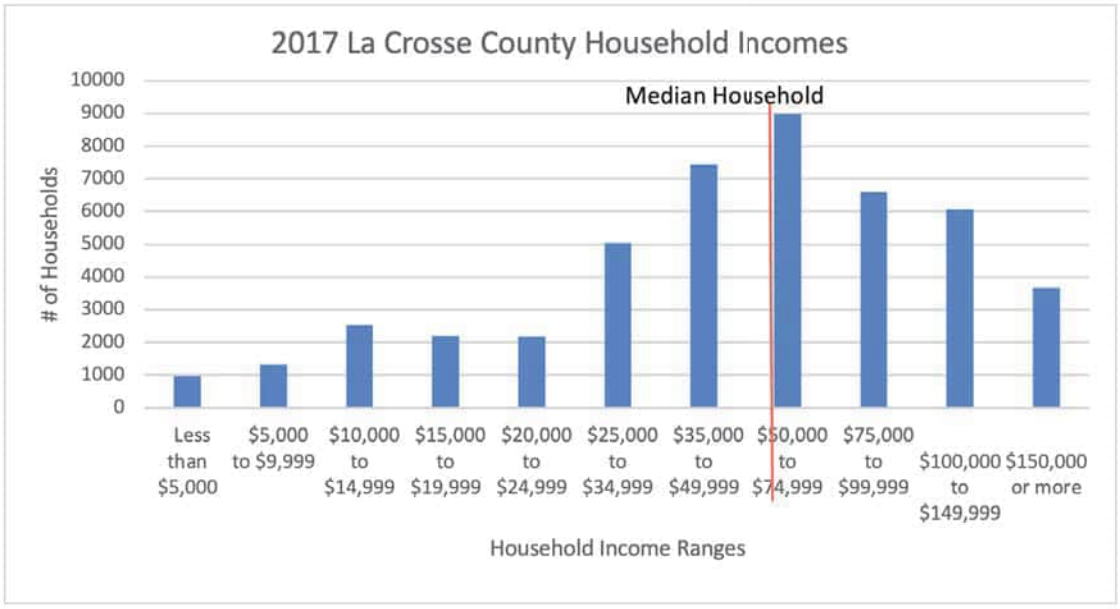
Chart 5. La Crosse County Racial Demographics



6. Income Levels:

a) Graph 2 demonstrates the median household income ranges generated by individual people, families, and households in La Crosse County. The median income at the county level is slightly lower than the state median income in all categories.

Graph 2

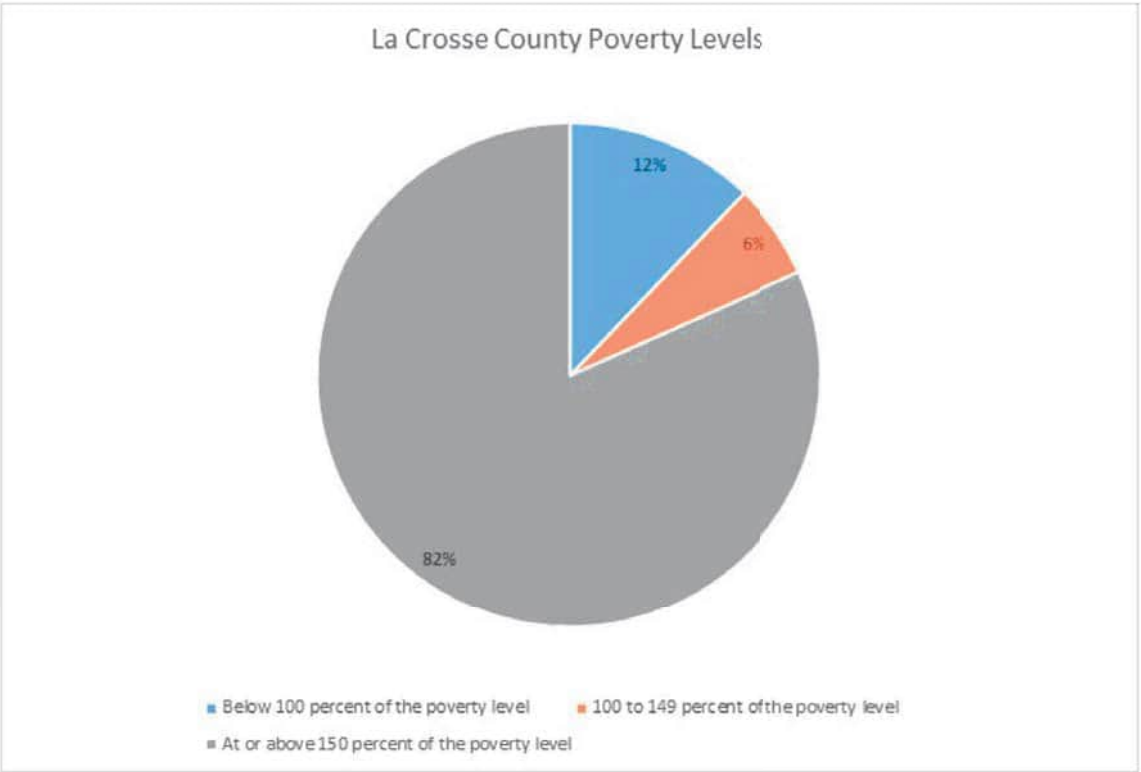


7.

Poverty in La Crosse County directly relates to the economic base of the county. High rates of poverty can be a signal of a depressed economy.

a) As outlined in Chart 6 below, 12% of individuals in the county live below the poverty line. 6% live below 150% of the poverty line, and the remaining 82% live above 150% of the poverty line. These poverty numbers have increased by over 25% over the past decade, which follows a national trend of increasing poverty.

Chart 6. Poverty Levels





03

Land Use

Land use is among the most important planning considerations. The following chapter explores the relationship between existing uses, land use regulations, and projections for future use.

A. La Crosse County Make-up

1. La Crosse County encompasses over 300,000 acres. While nearly 70% of the county remains in agriculture or natural cover, the county is home to a regional center and metropolitan area. It is therefore not surprising that the county includes some of the fastest growing communities in the state. A benefit of the county planning effort is to provide context to consider local growth decisions in conjunction with neighboring communities.

2. Over 40,000 housing units are found throughout the county's communities. Overall, La Crosse County has a density of nearly 100 homes per square mile. The county's urban communities have a density of nearly 700 homes per square mile. Some of the county's more rural towns, including Washington, Burns, and Bangor have less than 10 homes per square mile.

3. Land Use in the county is regulated by several ordinances, including the county's zoning ordinance. The ordinance sets both the densities and non-residential intensities and is administered by county planning and zoning staff. The comprehensive plan will provide guidance regarding changes to zoning and other regulating ordinances.

B. Existing Land Use Patterns

1. Current Patterns: There are over 300,000 acres of land in La Crosse County.

County-wide, agriculture and forest make-up over 70% of the county's land area. Residential lands make up approximately 6% of the county's acreage. A detailed set of existing land use acreages is shown in Table 7.

Table 7

Existing Land Use by Subgroup

Municipality	Area (acres)			Existing Land Use		
	Total	Water	Land	Residential	Vacant	Occupied
T. Bangor	22,400	0	22,400	324.1	12.0	312.1
T. Burns	30,976	27	30,912	487.5	12.0	475.5
T. Farmington	48,320	128	48,192	852.3	172.0	680.3
T. Greenfield	19,264	0	19,264	638.5	171.7	466.8
T. Washington	23,104	0	23,104	361.7	56.0	305.7
Subgroup I total	**134,208**	**155**	**134,016**	**3,650.4**	**526.7**	**3,123.7**
T. Barre	13,248	0	13,248	459.7	103.0	356.7
T. Campbell	8,044	5,587	2,457	489.7	95.9	393.8
T. Hamilton	32,704	640	32,064	983.6	338.2	645.5
T. Holland	29,184	1,984	27,200	1,158.6	325.5	833.1
T. Medary	7,488	0	7,488	477.2	194.4	282.7
T. Onalaska	28,736	5,056	23,680	1,619.4	206.0	1,413.4
T. Shelby	18,624	2,240	16,384	1,093.0	364.0	729.0
Subgroup II total	**124,780**	**15,507**	**109,273**	**7,345.3**	**1,523.9**	**5,821.4**
V. Bangor	787	0	787	123.9	41.4	82.5
V. Holmen	3,328	0	3,328	673.0	134.4	538.6
V. Rockland	371	0	371	69.8	13.3	56.5
V. West Salem	2,201	12	2,188	391.0	29.8	361.2
C. La Crosse	14,425	1,292	13,132	2,639.8	255.6	2,384.2
C. Onalaska	6,867	384	6,483	1,498.2	295.1	1,203.1
Subgroup III total	**27,979**	**1,688**	**26,289**	**6,165.4**	**769.7**	**4,626.1**
La Crosse County Totals	**286,967**	**17,350**	**269,578**	**17,161.1**	**2,820.3**	**13,571.2**

*Source: U.S. Census Bureau 2010, Census 2010 Summary File 1. Esri forecasts for 2020 and 2025, *density individual/housing unit per acre of land area*

2. Existing/Potential Land Use Conflicts:

There are no known existing land use conflicts where La Crosse County has purview over the mitigation of conflict. Potentially, annexation by incorporated communities will have an impact on town land use in some areas. La Crosse County is currently working with several communities to develop boundary agreements to forecast annexations and prevent conflicts. The county continues to provide assistance on land use issues where appropriate.

3. Existing Densities:

La Crosse County has an overall density of 236 people and 107 homes per square mile. The county's municipalities (La Crosse, Onalaska, Holmen, West Salem, Bangor, and Rockland) have an average density of 1,600 people and 664 homes per square mile. The density of La Crosse County's towns varies greatly due to their varied rural and suburban characters. The towns of Washington, Burns, and Bangor exhibit the overall lowest density.

4. Non-Residential Intensities:

La Crosse County's zoning ordinance regulates the intensity of non-residential development outside of the municipalities with their own zoning.

a) Commercial: This is the non-agriculture/non-residential zoning district in the county. A wide range of uses are allowed by right including retail, feed mills, hotels, and animal hospitals. A maximum height limit of three stories or 45 feet is allowed.

b) Industrial: The industrial district allows a wide variety of industrial, warehousing, commercial and related uses. However, residential, educational, and institutional uses are generally prohibited. The maximum height for this district is 60 feet or 5 stories.

C. Land Use Supply and Demand

1. Land Use Supply

a) The supply of land to support development is based on several factors including physical suitability, local and county regulations, and community goals. Intergovernmental agreements and annexations also become considerations when looking at the available land supply at the community level.

b) Land physically suited for development exists throughout the county. A conservative estimate, based on a 2006 study performed by the geography department at the University of Wisconsin - La Crosse, indicates there are nearly 190,000 acres that could be physically suited for development. The policies developed in this plan and subsequent community plans will help guide how growth is managed in these areas.

2. Land Use Demand

a) As development pressures increase, the demand for developable land also rises. An analysis of building trends in the 1990s indicates that approximately 3% of the county's farmland was converted out of an agricultural use between 1990 and 1997. Not surprisingly, this conversion factor was higher for towns on the western side of the county. Towns surrounding Holmen, Onalaska, and La Crosse had close to 8% of their agricultural acreage converted to other uses.

b) Based on growth and housing projections provided by the state's Demographic Service Center, the county may need to accommodate nearly 5,000 acres of new residential, commercial, and industrial land along with additional acreage needed for infrastructure, parks, community facilities and similar uses over the next 20 years. Local and county policies could guide the future rate, form, and location of new growth.

04

Agricultural Resources

Agriculture has long been an important part of La Crosse County's economy. Because of its location along the Mississippi River, the region ships agricultural products throughout the country and the world. Major commodities include corn, soybeans, and dairy products. La Crosse County is dedicated to the preservation of agriculture, and to promoting and encouraging best agricultural management practices, as outlined in the county's Land and Water Resource Management Plan. As of 2020, there were 259 farms in the county with active Farmland Preservation Program Conservation Plan certificates. Those farms comprise approximately 54,554 acres of land.

A. Agricultural Resources Inventory

1. Agriculture is stable and diverse in La Crosse County. The last five years have been economically challenging but despite some farm closures, La Crosse County farmers continue to adapt and grow according to industry need. La Crosse County's top commodities include corn, cattle (dairy and beef), forages, soybeans, and poultry. County-wide, land converted out of agriculture sold for a higher value than land that remained in agriculture. However, in some towns, land continuing in agriculture sold for a higher value than land converted out of agriculture. Only 3% of agricultural land in the county sold between 2012 and 2017 was converted out of agriculture.

Soil suitability can indicate land that is best suited for agriculture. Soil suitability classes for agriculture range from Class I to Class VIII. Class I has no significant limitations for raising crops. Classes II and III are suited for cultivated crops but have limitations such as poor drainage, limited root zones, climatic restrictions, or erosion potential. Class IV is suitable for crops but only under selected cropping practices. Classes V, VI, and VII are best suited for pasture while Class VIII is suited only for wildlife habitat, recreation, and other non-agricultural uses. La Crosse County soil classes are depicted on Map 12 - Soil Classifications by Capability in the appendix of this document.

According to the 2017 census of agriculture, there were 667 farms in La Crosse County, down 11% from 2012. The average acres operated per farm was 216. This indicates a total of over 144,334 acres of land being farmed, down about 9% since 2012. In reviewing our land information data, this would indicate that the agriculture census included some forest as being considered farmland. Only 26 of these operations were irrigated. Animal based agriculture included 189 operations with an inventory of beef cattle, 76 operations with an inventory of dairy cattle, 261 with calves, 27 with hogs, 34 with lambs and or sheep, and 72 with chickens. Crop agriculture in La Crosse County included 296 operations with corn grain, 79 with corn silage, four with wheat, 19 with oats, 10 with barley, one with sorghum, 186 operations with soybeans, 375 with hay and haylage, 22 with vegetables, eight with potatoes, two with sweet potatoes, and 14 orchards.

Percent of Farms that:	
Have internet access	77
Farm organically	4
Sell directly to consumers	7
Hire farm labor	29
Are family farms	98

05

Natural Resources

The natural environment of La Crosse County contributes greatly to residents' quality of life. A variety of unique natural resources are present throughout the county as discussed in this chapter.

A. Groundwater

Groundwater resources are plentiful in La Crosse County and provide the sole source of residential water supply for county residents. A sandstone and dolomite aquifer coupled with the soil geology of the area allow for rapid groundwater recharge, which provides a constant supply of water. Groundwater in the area is generally considered to be of good quality; however, the area's porous soil geology, while allowing for rapid groundwater recharge, can also make the groundwater more susceptible to contamination. The PFAS crisis in the Town of Campbell, and issues with nitrates in well water in the towns of Holland and Onalaska demonstrate the risks this poses for drinking water in the county.

1. The information and recommendations generated from the county's groundwater study, development of municipal wellhead protection ordinances, and encouragement of concentrated developments that use municipal sanitary sewer systems will greatly assist in maintaining and protecting this buried treasure. These topics are discussed in detail in the Utilities and Community Facilities section of this report.

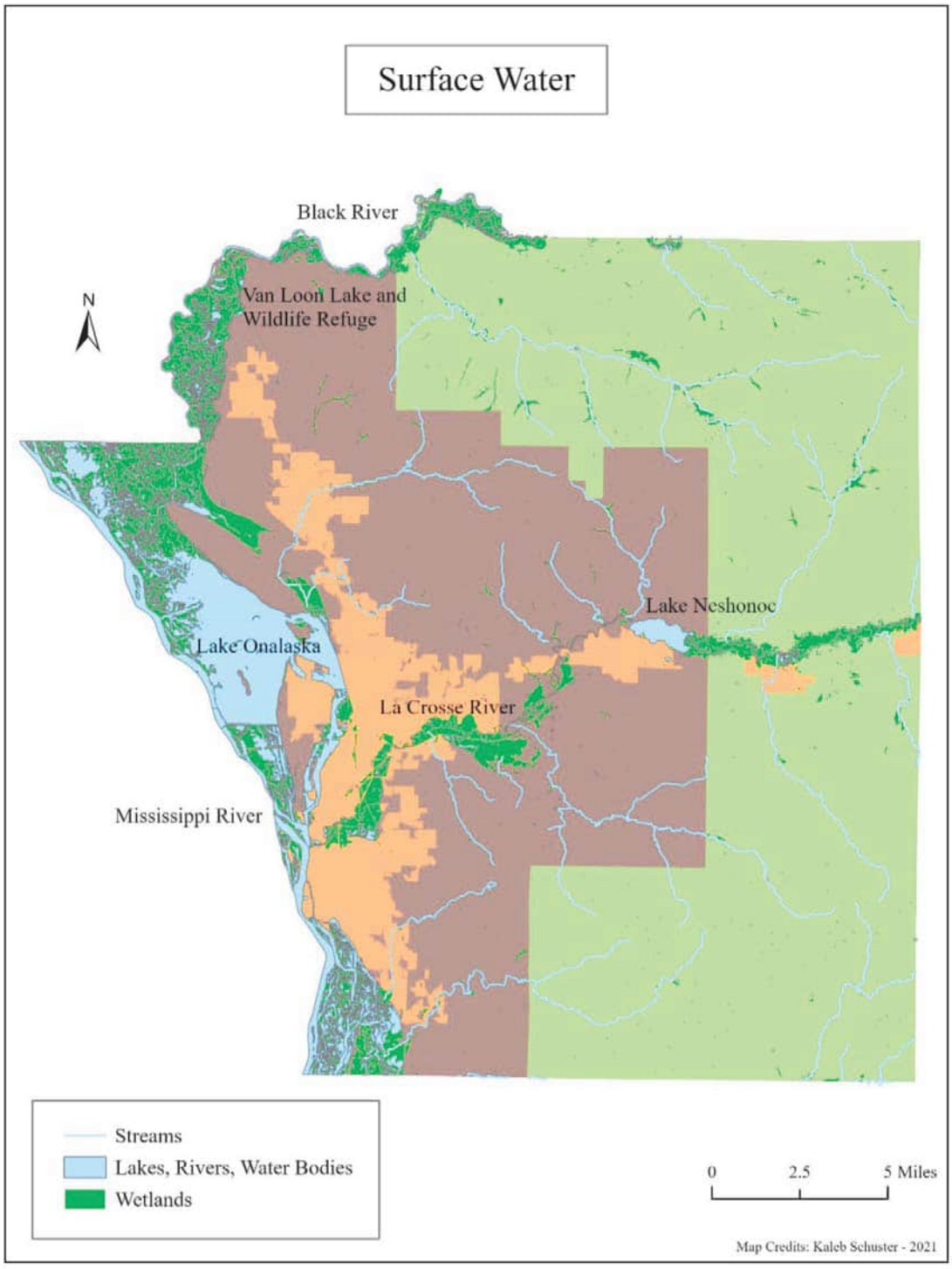
B. Surface Water

1. La Crosse County's surface waters are one of its most popular environmental resources from a recreational and aesthetic perspective. There are few natural inland lakes in La Crosse County. The adjoining surface waters of the Mississippi River, Black River, Lake Onalaska, and Lake Neshonoc are the biggest contributors to surface water recreation. Collectively these waterways cover over 16,460 acres of surface area in the county.

2. One of the most significant water resources available to residents and visitors is Lake Onalaska. The 7,000-acre lake has depths to 40 feet, but the average depth is just eight feet. The lake was formed in 1937 when the U.S. Army Corps of Engineers finished the Dresbach, Minn., Lock and Dam 7. The 687-acre Lake Neshonoc was created in 1852 from the damming of the La Crosse River. The accumulation of sediment is the fate of all impounded waterways and in the 1980's sedimentation, siltation, and turbidity in the lake became such a major concern that the Lake Neshonoc Protection and Rehabilitation District was formed. Veterans Memorial Park Pond, another drainage impounded lake, is located between Medary and West Salem and covers 3.8 acres. Van Loon Lake, located in the northwest portion of the county, covers approximately 17 acres. This lake is in the 4,281-acre Van Loon Wildlife Refuge and is categorized as a seeping lake with a depth of just three feet.

3. The La Crosse River, Black River, and 35 other creeks account for the remaining surface waters in the county, of which 28 are classified as trout streams. In total, the county has 273 miles of stream, or 983 surface acres, excluding any portion of the Mississippi River.

Map 2. Surface Water



C. Nitrates

1. Nitrates can occur naturally in surface and groundwater at a level that does not generally cause health problems. High levels of nitrates in well water often result from improper well construction, well location, overuse of chemical fertilizers, or improper disposal of human and animal waste. Nitrate is one of the most common groundwater contaminants in rural areas. It is regulated in drinking water primarily because excess levels can cause methemoglobinemia, or "blue baby" disease. Although nitrate levels that affect infants do not pose a direct threat to older children and adults, they do indicate the possible presence of other more serious residential or agricultural contaminants, such as bacteria or pesticides.

2. Nitrate contamination was discovered in areas of La Crosse County in the mid-2010s from well testing. It was investigated further by the consultant-led Nitrate Task Force (NTF) in 2017. The Task Force utilized both Data Gap Analysis and Root Cause analysis.

3. Factors Increasing Vulnerability to Contamination

- Permeable soils.
- Thin soils and shallow bedrock.
- Fractured bedrock.
- Karst and solution features.
- Shallow depth to the water table.
- Rapid infiltration and recharge.
- Improperly abandoned wells.
- Faulty or poorly designed wells.

D. Wetlands

1. According to the Wisconsin Department of Natural Resources (DNR) there are 37,667 acres of wetlands of five acres or more in La Crosse County, which accounts for approximately 13% of the county's total area. Most of these wetlands lie within the Mississippi, Black, and La Crosse River watersheds.

2. Wetlands are defined in Wisconsin Statutes 23.32 as areas where water is at, near, or above the land surface long enough to be capable of supporting aquatic or hydrophytic vegetation and which has soils indicative of wet conditions. Wetlands are environmentally sensitive due to the many values and functions they provide, including:

- Filtering and replenishing groundwater.

- Flood protection – wetlands act like sponges by storing and slowly releasing rainfall and runoff, which reduces flood peaks and flood recovery costs.
- Filters for certain kinds of wastes and soluble contaminants generated from runoff, which protects water quality.
- Food and habitat for many plants and animals, which benefits hunting, fishing, sightseeing and other recreational or tourism interests.
- Shoreline protection – wetlands protect shorelines from erosive wave action and enhance the quality of life by providing spacious and scenic open spaces.

3. Conversion of wetlands to development destroys the productive capacity of the ecosystem. Additionally, development costs are much higher in wetlands or areas with wet soils.

E. Woodlands

1. La Crosse County is in a region of the country known as the Prairie-Forest Border, which forms the transition zone between the plains to the south and west and the forests to the north and east. Wisconsin forest statistics published in 1996 by the U.S. Department of Agriculture reported 136,500 acres of forest in the county. Before European settlement and the resulting fire suppression, the vegetation in this region consisted of oak savanna and southern oak forest. The remaining forest cover is generally broad-leaved deciduous forest. Oak is the predominant hardwood with maple replacing some of the oak stands following logging. Extensive stands of bottomland hardwoods such as elm and cottonwood are found in the vicinity of the Black and Mississippi rivers.

2. Woodlands perform important aesthetic, environmental, and ecological functions. La Crosse County's scenic wooded hills and coulees are one of the most attractive features of the landscape and have a major impact on residents and tourists alike. Woodlands also provide important settings, backdrops, and screens for homes, businesses, farms, roads, and shorelines, which creates an attractive landscape that benefits the economy and aesthetics of the county. In addition, woodlands generate or contribute to energy, oxygen, nitrogen, and carbon cycles. They also provide essential habitats for numerous varieties of plants and animals and can mitigate the destructive effects of erosion, pollution, and severe weather.

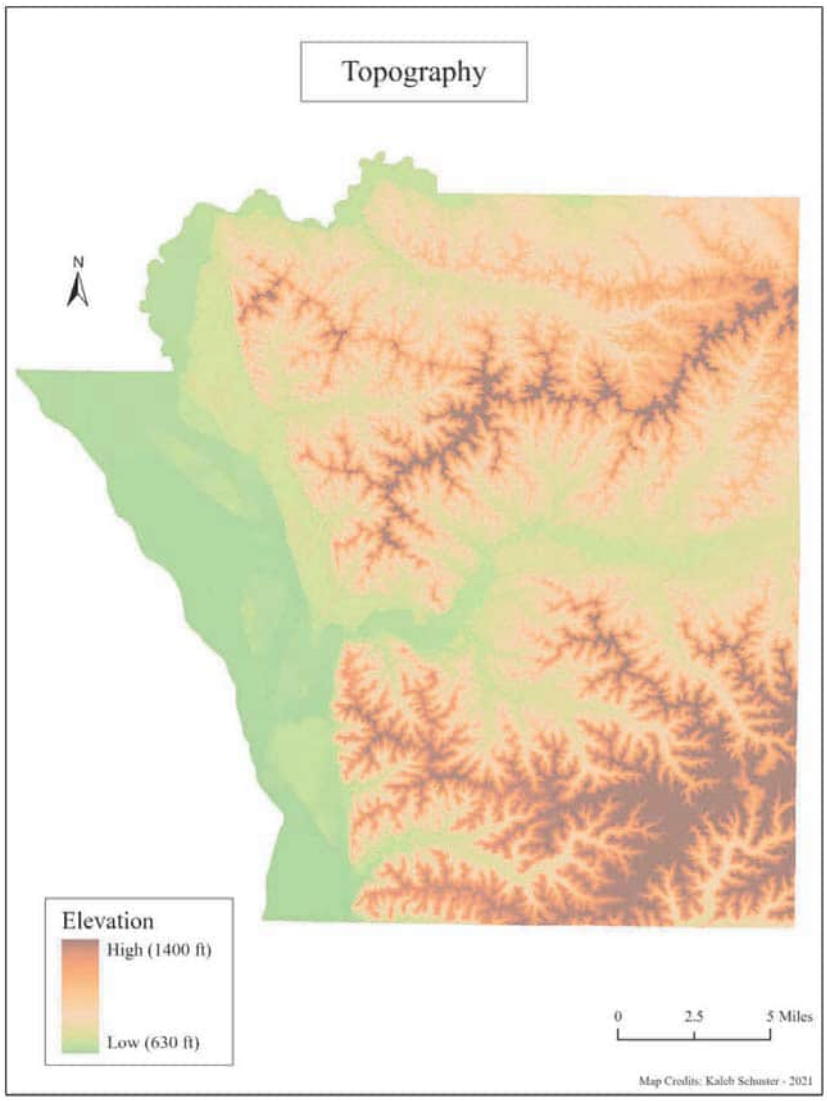
3. The State's Managed Forest Law (MFL) program is available to landowners with 10 or more contiguous acres of forested land. Participating landowners must agree to a forest management plan that includes harvesting at least 80% of their forest area. In exchange, their land is taxed at a rate below the state average. As of 2022, about 35,700 acres in La Crosse County were enrolled in MFL.

F. Landforms and Topography

1. La Crosse County is in the heart of the driftless area, which covers southwestern Wisconsin, southeastern Minnesota, and northeast Iowa. This area was missed by the most recent glacial advance but was highly dissected by the glacial melt water created 11,000 years ago by the retreating glaciers. The scenic ridges and valleys created by this melt water were named coulees by early French settlers resulting in this area becoming known as the "Coulee Region." Many of the ridges have bluffs of exposed limestone outcroppings. These bluffs are especially prominent on the western edge of the county along the Mississippi River and provide for majestic scenery that defines La Crosse County. Protecting these bluffs and ridgetops from poor development practices is increasing in importance as development activity continues to expand into rural areas.

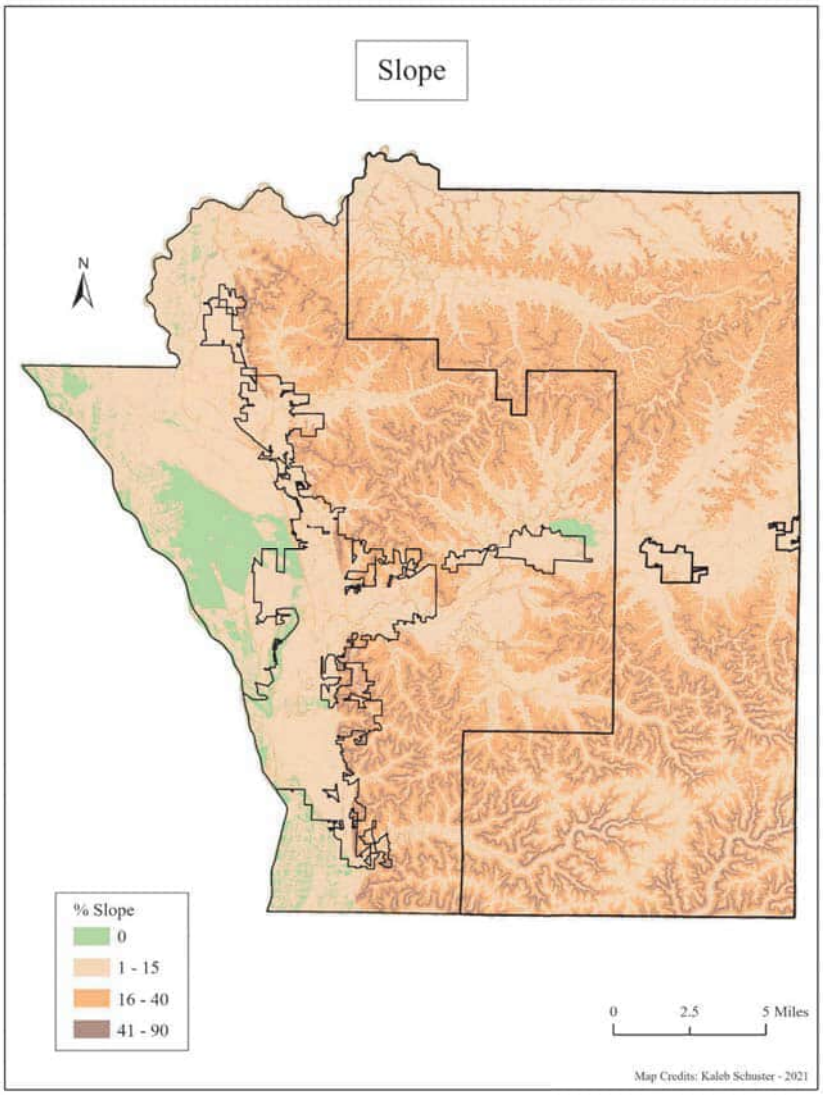
2. Geographic elevations in the county range from about 630 feet to 1,400 feet above sea level.

Map 3. Topography



G. Steep Slopes

Slope



1. Steep slopes are found throughout La Crosse County and are the result of the driftless area topography in which the county is located. Steep slopes are environmentally sensitive from a water quality perspective because increased erosion and stormwater runoff occurs when these slopes are developed. The detrimental effect of stormwater runoff from impervious surfaces such as rooftops and driveways increase greatly when such surfaces are constructed on steep slopes. La Crosse County has many creeks, some of which support trout fisheries. All creeks, as well as the larger rivers and lakes, are or could be recipients of runoff from development on steep slopes. The creeks classified as trout streams make handling of runoff from development on steep slopes especially critical if these sensitive aquatic environments are to be maintained or enhanced.

2. To protect the area's rivers, lakes, and streams from excessive stormwater runoff, the county Land Conservation Department enforces a construction site erosion control ordinance that calls for approval of an erosion control plan prior to construction activity taking place. This ordinance also prohibits construction activity from occurring on slopes with an incline of 30% or greater. Increased erosion control measures are called for in this ordinance when slopes of 20% or greater are to be disturbed. In addition, the Village of Holmen has stricter standards than the county and prohibits construction on slopes of 12% or greater.

3. In addition to erosion, sedimentation, and water quality problems, development on steep slopes can impair the natural beauty in the area. When development occurs on steep slopes, or on top of these steep slopes at higher elevations, it greatly impacts the visual character of the area as the development can dominate the viewshed.

H. Soils

1. Soil suitability is a key factor in determining the best and most cost-effective locations for new development. Soil types and capability also help determine the viability of land for agricultural purposes. The soils of the county vary by their location and proximity to the area's rivers, and can be grouped into the following categories:

- Silty soil on dolomite (lime rock) uplands.
- Silty soils on sandstone uplands.
- Rolling sandy soils on uplands.
- Sandy soils of the Mississippi River valley.
- Silty soils of valleys and benches.
- Wet bottom lands.

2. These soils are discussed in detail in the La Crosse County Farmland Preservation Plan. Typically, the southern half of the county is dominated by the "silty soils on dolomite (lime rock) upland" category; the central part of the county along the La Crosse River contain soils associated with the "silty soils of valleys and benches" category; the northern part of the county contains soils of the "silty soils on sandstone uplands" category; and the area along the Mississippi River contains soils associated with "wet bottom lands" and "sandy soils of Mississippi River Valley."

I. Wildlife, Rare, Threatened, and Endangered Species

1. River backwaters, wooded coulees, and remnant prairies provide excellent habitat for a variety of wildlife. Whitetail deer, squirrels, rabbits, ducks, geese, pheasants, grouse, and wild turkeys are abundant in La Crosse County. In addition, the area boasts outstanding fishery resources, including trout, walleye, northern pike, and panfish.

2. Over the last few decades La Crosse County, like many parts of the country, has experienced changes in the composition of its animal and plant life. Historically most changes occurred through human encroachment and consequent disturbance to the wildlife and its habitat. Land uses that have drastically altered the natural environment such as the cutting of forests, wetland drainage, agriculture, and increased urbanization have resulted in the reduction of the quantity and quality of habitat for many species. This reduction in habitat has also resulted in the near extirpation of some species.

3. The U. S. government, to protect biological resources, enacted the Endangered Species Act (ESA) of 1973. The Act essentially prohibits the taking of a threatened or endangered species or its habitat. Wisconsin, in accordance with the ESA, has developed the Wisconsin Natural Heritage Working Lists. The Wisconsin Natural Heritage Working Lists contains species known or suspected to be rare in the state.

J. Open Spaces, Environmental Corridors and Environmentally Significant Areas

1. There are many open spaces, environmental corridors, and environmentally significant areas in La Crosse County. Environmental corridors are continuous systems of open space that include environmentally sensitive lands, floodplains, wetlands, and natural resources requiring protection from disturbance and development. Important environmental corridors that are suitable for preservation include the river and stream corridors, the bluffs, the coulees, and the important wildlife habitats located throughout the county.

2. In addition to the areas described above, there are other designated environmentally significant areas that should continue to be protected. Four State Natural Areas exist in La Crosse County. These are formally designated sites devoted to scientific research, the teaching of conservation biology, and the preservation of natural values and genetic diversity for future generations. The natural areas in La Crosse County include Midway Railroad Prairie in the Town of Onalaska, La Crosse River Trail Prairies located along the trail in La Crosse and Monroe counties, and Great River Trail Prairies located along the trail in La Crosse and Trempealeau counties. And finally, the Holland Sand Prairie, north and west of the Village of Holmen.

3. Two DNR Public Wildlife Recreation Land resources are found in La Crosse County. Van Loon Wildlife Area is approximately 4,000 acres and is located northwest of Holmen, this area includes the McGilvray Bridges, which are historic and receive significant visits every year from both residents and visitors. Coulee Experimental Forest is located near Bangor and contains 3,000 acres.

4. Another significant open space and environmental corridor in the region is the Upper Mississippi River National Wildlife and Fish Refuge. The refuge was established in 1924 and is one of the country's largest and most visited refuges with 3. 5 million visitors annually. Lake Onalaska is part of this refuge, which hosts more than 265 species of birds, 57 species of mammals, 35 species of reptiles and amphibians and more than 100 species of fish. The entire refuge from Wabasha, Minn, to Rock Island, Il., encompasses nearly 240,000 acres and is over 260 miles long. From La Crosse County the refuge can easily be accessed by paddlers and birdwatchers from the Brice Prairie Landing or Lytle's Landing; by hikers and bikers from the Great River Trail; and by wildlife viewers from Midway.

K. Mining and Non-Metallic Mineral Resources

1. A non-metallic mine is an area of one acre or greater where mineral aggregates or non-metallic minerals are extracted. As of June 2021, there are 29 registered non-metallic mining permits in La Crosse County for clay and rock, sand pits, or topsoil mining. These permits are registered for sites in La Crosse, Onalaska, Holland, and West Salem. Non-metallic mining activities are expected to continue in La Crosse County because of the sand and gravel deposits found along the rivers. However, all mines must have a reclamation plan to ensure that they will be properly closed and reclaimed when mining activities are completed.

L. Air Quality

1. The DNR classifies the La Crosse Metropolitan Area as an air quality attainment area. This designation means the area is not in violation of any air quality regulations. Because land use densities and configurations can both positively and negatively affect air quality, these must be carefully considered in the future to maintain the region's good air quality. As the county's population grows and more people and goods use the highways, attention will need to be focused on the impact of automobile and truck emissions on air quality. Additionally, agricultural, and industrial land uses can significantly impact air quality and should be carefully monitored as well.





06

Utilities and Community Facilities

Utilities and community facilities provide the foundation upon which La Crosse County is built and maintained and provide the basis for how the county functions. Utilities include sanitary sewer, storm sewer, water systems, electricity, natural gas, telecommunications, and solid waste disposal systems, including recycling. Community facilities include schools, libraries, parks, police, fire, health care, and other similar facilities. Utilities and community facilities contribute significantly to the quality of life in La Crosse County. It is important to assess the existing services and understand how or if they need to be changed, and where there is room for improvement.

A. Water Supply

1. Approximately 75% of La Crosse County's residents are served through the nine municipal water supply systems and 41 active municipal wells that exist in the county. The county's water supply comes entirely from groundwater – either through municipal wells or private wells. The vast majority of Southwestern Wisconsin's groundwater comes from a sandstone and dolomite aquifer that was deposited 425-600 million years ago. The area's mid-continent climate ensures an abundant supply of groundwater by providing over 30 inches a year of precipitation.

2. While the county's precipitation and soil geology allow for rapid groundwater recharge, they also allow for groundwater contamination from surface activities. There are many contaminated groundwater sites within the county and with continued growth in population and economic activity, the demand on groundwater supplies will continue to increase. To assist in preventing further groundwater contamination, a groundwater modeling study of La Crosse County was completed in 2003. This study assessed the effects of recent and potential future groundwater withdrawals and provides a suitable tool to evaluate the effects of proposed water management programs. The plan identifies the extent of contamination on existing sites and the direction in which these contaminated sites are flowing. An example of why this is important took place in 2016 when excess nitrates in the groundwater were discovered throughout some areas of the county following an audit by the DNR. This discovery led to the testing of 540 wells in 2017. About 30% of the wells were found to have nitrate levels over the federal standard. To combat this issue, the county organized a nitrate task force which met from December 2017 to June 2018. This task force developed and implemented policies to reduce human exposure to these high nitrate levels.

In 2019, PFAS contamination was detected on French Island in the Town of Campbell in municipal wells, private drinking water and groundwater. PFAS (Polyfluoroalkyl Substances) are a large group of human-made chemicals that have been used in industry, firefighting foams, and consumer products since the 1950s. The chemicals have been linked to various adverse health effects. PFAS detected on French Island are believed to have resulted from the utilization of firefighting foam (also known as Aqueous Film Forming Foam or AFFF) at the La Crosse Regional Airport. At the time this plan was being produced, state and local units of government were working together to find a solution to the PFAS issues around the airport.

3. Because of these issues, it is important to designate groundwater protection zones, often called groundwater recharge areas or wellhead protection areas, to protect this invaluable resource. Wellhead protection plans and ordinances are already in place in the City of Onalaska, and the villages of Holmen, Rockland, and West Salem. Any new municipal wells that are drilled in La Crosse County are also required to have wellhead protection plans and ordinances.

B. Sanitary Sewer Service/Wastewater Treatment Facilities

1. There is probably no other facility that plays such an influential role in determining the location and density of development than sewer service supported by a centralized wastewater treatment plant. Wastewater treatment plants are cost beneficial because of an economy of scale factor involving a large population contributing to and maintaining one single facility as opposed to each user maintaining their own treatment facility or holding tank. The economic benefits of wastewater treatment systems carry over into land subdivision developments, as this makes undeveloped land within a community or on its periphery attractive for development because of the increased number of smaller size lots that can be served in an environmentally sound manner. The higher costs associated with a centralized wastewater treatment collection system requires a high number and a certain density of users; therefore, these systems are most often found in urbanized areas.

2. There are 11 wastewater treatment plants located throughout the county, these locations can be noted on map 4 in the appendix, and their storage capacities are listed as follows in Table 8.

Table 8

Wastewater Treatment Facility	City	Storage Capacity (Gallons)
Bangor Waterworks	Bangor	176,000*
Holmen Waterworks	Holmen	1,300,000
La Crosse Waterworks	La Crosse	5,150,000
Mindoro Sanitary District 1	Mindoro	50,000
Onalaska Waterworks	Onalaska	3,425,000
Rockland Waterworks	Rockland	50,000*
Shelby TN of SD 2 Arbor HL	La Crosse	65,000*
Shelby TN of SD 2 Skyline	La Crosse	45,000*
Shelby TN of Wedgewood VLY	La Crosse	152,000*
St Joseph Sanitary District 1	La Crosse	150,000
West Salem Waterworks	West Salem	1,500,000

**These data points may be out of date as they were drawn from the most recent Comprehensive Plan, as current statistics were not available at the time of drafting.*

3. The City of La Crosse owns and operates the La Crosse municipal wastewater treatment system that provides wastewater service to almost 16,000 customers within the City, including several high-strength industrial customers, treatment of hauled waste, and four wholesale municipal customers: the City of Onalaska, the Town of Campbell, the City of La Crescent, MN, and the Town of Shelby Sanitary District No. 2.The City of Onalaska, Town of Shelby, and Town of Campbell through local ordinances and intermunicipal agreements with the City of La Crosse discharge to this treatment system. The facility is located on Isle La Plume La Crosse and was originally constructed in 1936 but has since been modified and upgraded many times. Each of the villages in the county has their own wastewater treatment facility.

4. A general rule of thumb often used when estimating present or future wastewater treatment demand is 100 gallons per capita per day. A community with no major industrial or institutional users operate with a flow that is much lower, while the City of La Crosse treatment plant, which has major industrial and institutional users, handles flow amounts that exceed the 100 gallons per capita per day by three to four times. Wastewater treatment plants are also intentionally built with excess capacity to handle future residential and business growth.

5. Section 208 of the Clean Water Act plays an important role in the La Crosse sewer service area. The act's main point was to make it unlawful to discharge any pollutant from a point source into navigable waters. This section of law led to the development of the La Crosse Sewer Service Area Plan in 1985. In 2013, the La Crosse Sewer Service Area Water Quality Management Plan 2013 – 2035 was adopted. Approvals for wastewater treatment facilities, permits for all point source discharges and sewer extensions, and any projects funded with state resources must conform to the plan.

6. In May of 2021 an update project began for the La Crosse Wastewater Treatment Facility. This $68 million project is intended to allow the city to meet state regulation requiring increased capacity for biosolids and new phosphorous removal requirements. The last major overall facility upgrade was in 1972, so a portion of the project is also for the replacement of equipment and facilities components at the end of their useful life. Additionally, there is a sustainability component intended to make the city waste removal operation more efficient. The project is on schedule to be completed in 2023. To determine what future growth capacity to include in the upgrades, the city worked with municipal wholesale customers and large users in the region. This information was incorporated into a 20-year facility plan developed for the utility by Donohue and Associates Engineering consultants. Concurrently, the city worked with Trilogy Consulting to conduct a formal sanitary sewer rate study to determine financial impacts to the utility of the upgrades proposed in the facility plan. The facility plan and rate study were ultimately approved by the City Council and together detail the path forward that ensures the City of La Crosse will be able to provide efficient and cost-effective sewer treatment to the region for years to come.

Reports available at:

https://www. cityoflacrosse. org/your-government/departments/utilities/sewer- utility/sanitary-sewer-utilty-projects-planning-activities/facility-planning-sanitary-sewer)

C. On-Site Wastewater Treatment Technology

1. The disposal of wastewater in the areas of La Crosse County that are not served by sanitary sewer is handled using individual on-site wastewater treatment systems, often referred to as septic systems. On-site wastewater treatment systems are used by fewer than 20% of residents in the county. These systems include on-site ground absorption septic systems, holding tanks, and private package system plants that serve larger commercial industrial uses or higher density residential developments such as condominiums and mobile home courts.

2. The Wisconsin Department of Commerce (COMM) regulates the siting, design, installation, and inspection of most private on-site sewage systems. The State's Plumbing Code (COMM 83) allows both conventional and advanced pre-treatment systems for residential development, which presents local communities with land use challenges. Changes to COMM 83 allow properties that have soil depths or soil types that were once unsuitable for conventional septic systems to be developed and serviced by advanced pre-treatment sewage systems. This could result in widespread areas of scattered non-farm related residential development in the county unless sound land use planning principles and policies are followed. Scattered non-farm residential development is both costly and inefficient to serve and significantly degrades the county's unique rural character. Further, such scattered non-farm development often leads to increased conflicts between agricultural operations and non-agricultural uses.

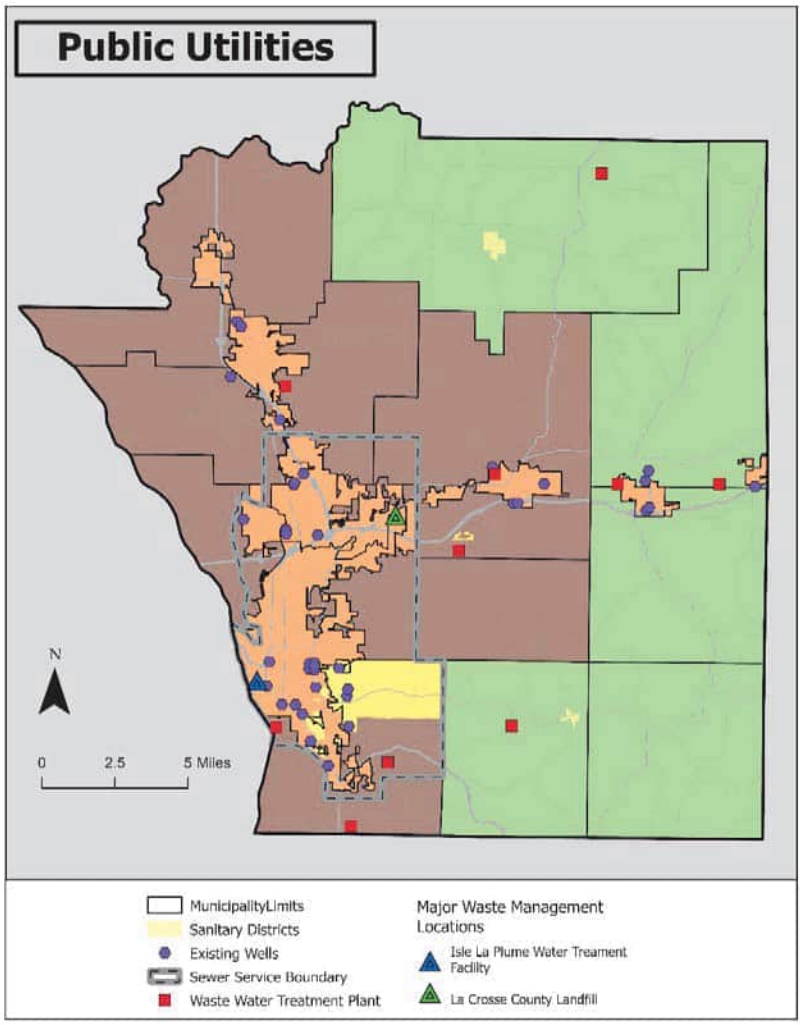
D. Solid Waste Disposal and Recycling Facilities

1. Solid waste in La Crosse County is disposed at the La Crosse County Landfill, which is located east of I-90 and south of Highway 16 as shown on the Utilities Map (Map 4). Glass, aluminum, and tin are collected for recycling at this facility. In addition to landfilling solid waste, the county is under contract with Xcel Energy to provide solid waste to economically run Xcel's refuse to energy facility located on French Island in La Crosse. In 1988, La Crosse County and Xcel Energy entered a contract calling for the burning of solid waste to produce energy and extending the life and use of the county's regional landfill. The contract calls for a minimum delivery of 73,000 tons of acceptable solid waste a year. All unacceptable solid waste and the ash left over from the burning is disposed of at the county landfill. The need to provide this minimum quantity of solid waste and the closing of many smaller landfills in Western Wisconsin resulted in La Crosse County negotiating solid waste disposal contracts with other surrounding communities and counties. At the time of this writing, solid waste is received for burning at the Xcel facility and landfilled in La Crosse County from as far as 100 miles away and comes from communities in both Minnesota and Wisconsin.

2. In 2017, Xcel agreed to continue taking solid waste until the year 2030. As of 2017 the plant generated approximately 58,000 megawatt-hours of electricity from the burning of about 42,700 tons of trash. This facility along with other diversion programs kept 55,000 tons of garbage out of the landfill, roughly a third of the total volume brought in.

3. In 2018, construction began on the final landfill cell available under La Crosse County's current permit. This cell is expected to extend the life of the landfill until 2036. Approaching that point, the county will need to decide on whether to pursue a new permit for expansion.

Map 4. Public Utilities



E. Stormwater Management

1. Stormwater management has gained attention in recent years as an environmental concern because of its impacts on flooding, property damage, and surface water quality issues. Similar to water supply and wastewater treatment, stormwater management is an important part of municipal infrastructure. In La Crosse County, individual municipalities are responsible for collecting, storing, and conveying rainfall and snowmelt runoff in a manner that is safe for the public and does not harm the environment.

2. In addition, the DNR requires an erosion control plan and permit for all projects that disturb one or more acres of land. The landowner is required to ensure that a site-specific erosion control plan and stormwater management plan are developed and implemented at the construction site. Also, the La Crosse County Subdivision and Platting Ordinance requires subdividers to provide a soil erosion plan subject to Chapter 21 of the La Crosse County Code of Ordinances and a stormwater management plan that meets the appropriate post-construction water quality requirements of NR151 of the Wisconsin Administrative Code and the water quantity requirements set forth in the La Crosse County Code of Ordinances.

F. Telecommunication Facilities

1. CenturyLink provides the county with local telephone service; long distance service is available through several providers. Charter Communications provides cable television service. CenturyLink, Charter Communications, and Mediacom offer high-speed cable or fiber internet access. There are also an ever-growing number of satellite internet providers that provide internet availability for rural and urban citizens. With the expansion of internet access, residents living throughout specific areas of the county may also be able to receive service from providers that don't primarily serve La Crosse County.

2. The La Crosse area has a strong base of broadband technology. High speed internet access and fiber optic connections are available throughout the La Crosse metro area. The region is connected to the midwestern fiber optic network via CenturyLink. Fiber optics allow for the high-quality transmission of large volumes of information at an affordable rate. However, this technology is not available throughout the entire county and residents in rural areas and outside of the La Crosse metro area have limited capabilities for high-speed internet services. It is anticipated that with the growing distribution and quality of satellite internet access, rural users will have increased internet speeds available to them within upcoming years.

G. Power Plants, Electricity, and Transmission Lines

1. La Crosse County is served by several electric power utility providers. Xcel Energy and Riverland Energy Cooperative are the two main providers, while others such as Bangor Municipal and Jackson Electric Cooperative serve select areas of the county. The largest power plants are located on French Island in La Crosse and in Genoa. Xcel Energy and We Energies provide natural gas to county residents.

2. The French Island facility is a combination generating plant and resource recovery facility. The plant burns wood waste and processed municipal solid waste, called refuse-derived fuel (RDF) - a burnable fuel produced on-site at a resource recovery facility built specifically for that purpose. The conversion of the French Island facility in the 1980s from burning coal and oil, to burning wood waste and RDF helped extend the life of the plant and maintained reasonable electric rates for customers, while resolving a solid waste disposal problem for La Crosse County. The facility has the capacity to burn 104,000 tons of waste per year. While waste redirect from the county landfill makes up most of the fuel used in this facility, the increasing desire for "green" companies has led to multiple private-sector sources providing waste as well.

3. One of the drawbacks to burning garbage is the impact on air emissions. The refuse to energy facility must meet federal emissions guidelines, and meeting these standards is of critical importance due to the facility location in the city of La Crosse. In November 2002, French Island completed $10.9 million in improvements to reduce emissions and has operated at 85-90% below previous emissions levels since the improvements were made.

4. Overall, according to Wisconsin's Citizen Utility Board, the electrical system in western Wisconsin is congested and not as robust as in other parts of the state. As the area considers energy needs over this planning horizon, it will be important to coordinate transmission planning with Minnesota and to consider opportunities for utilizing alternative energy sources, such as wind and solar.

5. In 2015 the Badger Coulee Transmission Line Project received approval and underwent construction in 2016. As of December 2018, this project reached "in-service" status. This project is a collaboration between American Transmission Co. (ATC) and Xcel Energy and involved the construction of a 180-mile, 345-kilovolt transmission line from northern La Crosse to northern Dane County. Dairyland Power Cooperative, Southern Minnesota Municipal Power Agency – Wisconsin, and WPPI Energy are also part owners of this portion of the transmission line. The intention of this project was to address and improve the electrical system reliability issues seen locally and throughout the Midwest. The cost of this project was approximately $580 million to complete construction. ATC and Xcel state that there are significant economic benefits that come from this endeavor which include the offset of the need for lower voltage line upgrades, improved grid access and efficiency, and improved connection to high-quality renewables that exist throughout the grid in the nation's western wind valley. For more information on this project, please visit https://www. atc-projects. com/projects/badger-coulee/.

H. Libraries

La Crosse County operates five library locations in Bangor, Campbell, Holmen, Onalaska, and West Salem. The City of La Crosse has its own library system, with a main branch in downtown La Crosse and satellite branches in the north and south of the city. In total, there are 12 libraries available for public use within the county as seen in Table 9. In 2023, the South Community Library closed.

Table 9

Library Name	Address
La Crosse Public Library	800 Main St, La Crosse
Murphy Library (UWL)	1631 Pine St, La Crosse
South Community Library	1307 16th St S, La Crosse
North Community Library	1552 Kane St, La Crosse
Western Technical College Library	304 6th St N, La Crosse
Onalaska Public Library	741 Oak Ave S, Onalaska
F.J Robers Library	2548 Lakeshore Dr, La Crosse
Hazel Brown Leicht Library	201 Neshonoc Rd, West Salem
John Bosshard Memorial Library	1720 Henry Johns Blvd, Bangor
La Crosse County Library	121 Legion St W, Holmen
Todd Wehr Memorial Library (Viterbo)	900 Viterbo Dr, La Crosse

I. Schools

1. La Crosse County is served by eight school districts: Bangor, Cashton, Holmen, La Crosse, Melrose-Mindoro, Onalaska, West Salem, and Westby.

2. The educational future of La Crosse County is ensured through 10 public high schools (including charter/alternative schools and the Western Wisconsin Technical College), nine public middle schools (including charter/alternative schools) and 27 elementary schools. In addition, the county has 16 private schools that provide additional educational choices for residents.

3. The county also has several post-secondary education schools, including the following:

- University of Wisconsin-La Crosse (UWL) was founded in 1909 and is now one of the 13 four-year campuses in the University of Wisconsin system.
- Western Technical College is a public two-year college with a focus on technical education.
- Viterbo University is a Catholic University founded in the Franciscan tradition that offers a range of undergraduate and graduate degrees.

J. Police, Fire, and Rescue

1. The La Crosse County Sheriff's Department is located in the La Crosse County Courthouse and Law Enforcement Center and serves the entire county.

2. There are nine Fire Districts in La Crosse County: Bangor, Campbell, Coon Valley, Farmington, Holmen, La Crosse, Onalaska, Shelby, and West Salem.

3. In addition, there are 10 EMS Districts: Bangor, Brice Prairie, Campbell, Coon Valley, Farmington, Holmen, La Crosse, Onalaska, Shelby, and West Salem.

4. The La Crosse County 911 Emergency Dispatch Center is located in the La Crosse County Courthouse and Law Enforcement Center in La Crosse. Over 30 employees provide 24-hour emergency telephone service to everyone in La Crosse County. Using a modern 911 system (E-911), the 911 telecommunicators can send emergency and non-emergency assistance quickly and accurately.

5. In addition to providing emergency telephone answering service, the La Crosse County 911 Emergency Dispatch Center telecommunicators are also radio and multiple computer system operators. This fully integrated system allows the department to provide full emergency and non-emergency service to each of the eight law enforcement departments, the eight Fire Departments, the nine First Responder organizations, and search and rescue teams throughout the entire county.

K. Health Care

Gundersen and Mayo Clinic health systems offer world-class health care facilities to La Crosse County residents that cover a full range of services.

L. Child Care Facilities

La Crosse County has many regulated full-day group child-care centers and regulated full-day family child-care homes. A portion of these childcare facilities offer infant care and care during second and third shift. The COVID-19 pandemic had a significant impact on childcare throughout the county, making to difficult to put together an accurate picture of the number of establishments in this county during the creation of this plan.

M. Religious Institutions and Cemeteries

Religious institutions of a variety of denominations are located throughout La Crosse County. The county also has numerous public and private cemeteries, including seven in the West Salem area, six in the Mindoro area, six in the Bangor area, seven in the Holmen area, two in the Onalaska area, and three in the La Crosse area. The locations of these cemeteries are generally available in county plat books, as well as from the county's Historical Society, and through online searches.

N. Outdoor Recreation

La Crosse County is one of the premier areas in the state for a variety of outdoor recreation activities. The county draws in people from a wide area to utilize the extensive areas and facilities provided for hiking, biking, parks recreation and camping, water sports, fishing, and many other activities. Within the county there are over 100 maintained recreation trails and over 160 maintained public parks. The County owns and operates two campgrounds which are at Goose Island Park near City of La Crosse and Veterans Memorial Park near West Salem.

O. Timetable for the Expansion of Utilities and Community Facilities

An important part of this planning process is to determine what upgrades or expansions to the county's utilities and community facilities are needed, and when. This analysis will be completed throughout this planning process and upgrades and expansions will be identified as needed.

07

Cultural Resources

Preservation of historic and cultural resources is important to the vitality of any community. It fosters a sense of pride and provides an important context for social and cultural continuity between the past, present, and future. La Crosse County has a rich cultural history that should be preserved and enhanced whenever possible.

A. Historic Properties and Districts

1. There are numerous historic properties and sites in La Crosse County that are an important part of the county's historical past. Fifty-one of these sites are listed on the National Register of Historic Places in La Crosse County and 29 have been designated as local historic sites by the La Crosse County Historic Sites Preservation Commission under the Certified Local Government Program. There are many properties in the county that are listed as local historic resources in the Wisconsin Historical Society's Architecture and History Inventory (AHI) database. This database contains information about a wide range of historic properties located throughout the county and the state that create Wisconsin's distinct cultural landscape.

2. The La Crosse County Historical Society operates three facilities in the city of La Crosse that are open to the public: Hixon House, Swarthout Museum, and Riverside Museum. These facilities provide residents and visitors an opportunity to further explore the county's historic past.

3. La Crosse County is home to one National Historic Landmark, the Hamlin Garland House, located in West Salem. The house was owned by Hamlin Garland who was born in West Salem in 1860. An historical plaque commemorates the site, which was designated in 1973.

B. Archaeological Resources

1. Native Americans have inhabited La Crosse County for millennia. Archaeological surveys and excavations have recorded over 900 sites that span the last 13,000 years, and many more sites remain to be found. The Wisconsin Historical Society (WHS) keeps official records on all reported archaeological sites, and the Mississippi Valley Archaeology Center (MVAC) at the University of Wisconsin – La Crosse (UWL) also has information on many regional sites. Recorded sites include Paleoindian and Archaic camps, Woodland villages, and burial mounds, and extensive Oneota village complexes with burial and cemetery areas. Portions of some sites are still present even in previously developed areas. Currently 21 archaeological sites in the county are listed on the National Register of Historic Places (NRHP), and many others are no doubt eligible but have not undergone a formal NRHP review and nomination process.

2. All burial sites, regardless of age or cultural affiliation, are protected under Wisconsin's Burial Sites Preservation Law (Wis. Stats. 157. 70). Currently the WHS statewide database lists 112 burial sites in La Crosse County, including both active cemeteries and archaeological burial locations. WHS oversees implementation of the law and is the primary source of information for landowners, units of government, agencies, or anyone who wishes to work within the boundaries of a burial site. Further information is available on the WHS website (https://www. wisconsinhistory. org/Records/Article/CS15239).

3. MVAC has displays on local archaeology available at the Archaeology Laboratory on the UWL campus and offers information online and through contacts with staff (https://www.uwlax.edu/mvac).









08

Housing

1. There are 49,723 housing units in La Crosse County, housing just over 114,000 people, according to the 2017 American Community Survey.

2. Physical characteristics of the housing stock help to define La Crosse County and how it is growing. The housing units within the county are primarily single-family detached homes. However, two unit and 10 or more-unit buildings each make up about 10% of the housing units found in the county. The county's housing stock has consistently grown over the past 60 years, with between 10 and 20% of the housing stock being built each decade from 1940 to the present.

3. The weighted average sale price of an owner-occupied housing unit across municipalities in La Crosse County was about $230,000 in 2020, according to an analysis by the University of Wisconsin Extension, with substantial increases in home values continuing through the development of this plan. Median household income for La Crosse County was $57,882 in 2019, which suggests the average housing expense (mortgage and insurance payments and other typical costs) would consume more than 30% of the household income. The U.S. Department of Housing and Urban Development (HUD) defines as "affordable" housing that costs no more than 30% of a household's total monthly gross income. For homeowners, the 30% amount would include the mortgage payment, property taxes, homeowners' insurance, and any homeowners' association fees.

4. Housing Projections. Overall, La Crosse County is expected to generate demand for over 8,000 new households over the next 20 years. The table (10) below outlines the number of housing units in the county as of 2017, and projected growth to 2025. These projections have been provided by the Wisconsin Department of Administration (DOA). The forecasts have been reached by closely monitoring past growth trends within the county and surrounding areas. The 8,000 estimate comes by multiplying out the expected demand based on the most recent forecasts over the coming two decades.

Table 10.

Total housing units - 2017	49,723
Occupied housing units	46,966
Vacant housing units	2,757
2020 Projected Total housing units	51,291
2025 Projected Total Housing Units	52,710

Source: U.S. Census Bureau and Esri forecasts for 2020 and 2025

09

Transportation

This chapter provides an inventory of the highway, freight, passenger, transit, bicycle, and pedestrian systems and facilities in the planning area. It also addresses existing operating conditions, anticipated future operating conditions, and system forecasts if available.

National Highway System

1. The National Highway System (NHS) is a system of federal-aid highways deemed important to the nation's economy, defense, and mobility. The NHS is composed of interstates, other principal arterials, the Strategic Highway Network (STRAHNET), major STRAHNET connectors, and intermodal connectors. In the planning area, roads designated as part of the NHS include:

- Interstates: I-90.
- Other Principal Arterials: USH 53 (includes Copeland Ave / Rose St.; 3rd St / 4th St.), USH 14/61 (includes parts of Cass St. and Cameron Ave.; and all South Ave. and Mormon Coulee Rd.), STH 16 (includes La Crosse St.), STH 157 (including Main St. between STH 35 and USH 53), STH 35 between STH 157 in Onalaska and I-90, STH 33 between 3rd St. and 32nd St., all of Gillette St., and all Losey Blvd.
- Intermodal Connectors: Clinton St. between Rose St. and Bainbridge St., Bainbridge St. between Clinton St. and the F. J. Robers intermodal facility, King St. between Front St. and 4th St., Front St. between King St. and Cass St., Cass St. between Front St. and 2nd St., and 2nd St. between Cass St. and King St.

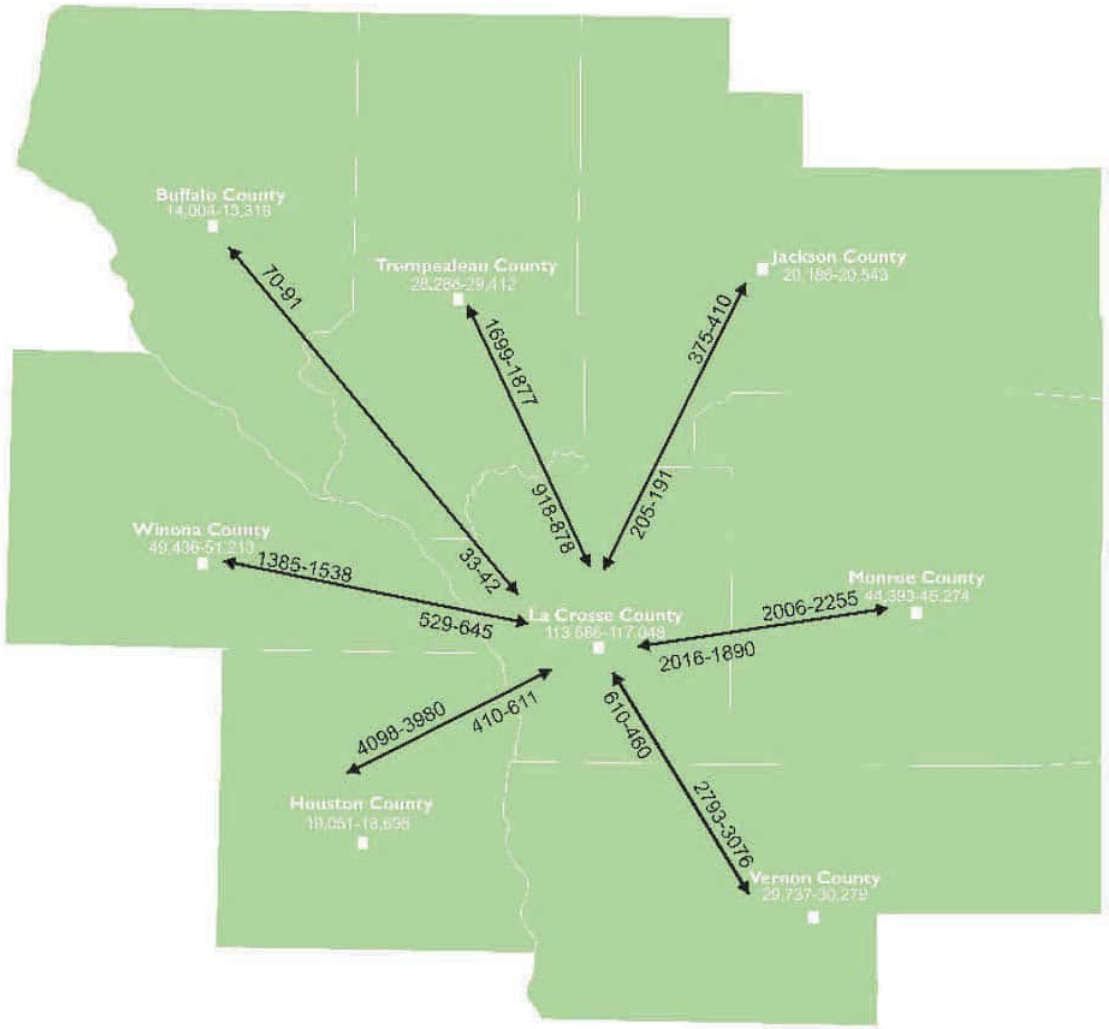
Other Highways

Local and rural minor collector roads make up the balance of the 1,128 centerline miles in the planning area, totaling nearly 723 miles or 64%. Improvements on these roads are funded through the capital improvement budgets of the responsible local unit of government.

Commuting Patterns

County-to-county worker flows are compiled from responses to decennial Census and American Community Survey (ACS) questions regarding where people lived and worked. Figure 1 represents the most recent data available and illustrates the range in the number of workers 16 and older that live and work in the same county and that commute into and out of La Crosse County. The numbers are expressed as a range in the number of commuters so that the margin of error is considered.

Figure 1: County-to- county worker flows for workers 16 years of age and older, 2009-2013.
NOTE: Data are represented as a range to consider the margins of error.



Source: U.S. Census Bureau, the change between the 2009-2013 and the 2011-2015, 5-year estimates from the American Community Survey.

Freight Systems

Freight movement within and through the planning area occurs via truck, rail, water, and air. Barge freight is moved through the planning area on the Mississippi and Black rivers as well as to and from intermodal facilities and two municipal docks (Isle La Plume and South Copeland); rail freight is carried by the Canadian Pacific Railway and the Burlington Northern & Santa Fe Railroad; truck freight is moved by many over-the-road freight carriers primarily on U. S. and state highways; and air freight is carried into and out of the La Crosse Regional Airport on commercial passenger air carriers. Service costs per pound of freight carried vary widely by mode of transport. Water transport is the cheapest per pound and has the most capacity, followed by rail, then truck, and finally with air transport being the most expensive. In general, low-value, high-weight commodities are transported by water and high-value, low-weight commodities are transported by air. This chapter provides an inventory of the highway, rail, waterway, and air networks and facilities that facilitate freight movement through the planning area.

Truck Freight Networks

1. The truck freight networks discussed in this section include the National Highway Freight Network (NHFN) and the National Multimodal Freight Network (NMFN) — both established by the FAST Act — state-designated truck routes, and local truck routes.

2. Federal and state truck routes are designed to facilitate the movement of freight on our highway systems. Criteria such as freight flows, critical commerce corridors, impedances to travel, and access, continuity, and connections to important freight transportation facilities inform the decision to include a highway in a freight network. At the local level, truck routes may more often be identified to restrict truck traffic to certain roads and away from residential streets.

Rail Networks and Services

Rail service in the area is provided by two Class I20 railroads: Burlington Northern & Santa Fe (BNSF) Railway and Canadian Pacific (CP) Railway. Both railroads connect the Twin Cities and Chicago through La Crosse.

Waterway Facilities

The Mississippi Valley Division (MVD)—one of nine divisions that make up the United States Army Corp of Engineers (USACE)—manages the entire length of the Mississippi River from the Great Lakes to the Gulf of Mexico. The MVD consists of six interdependent districts—St. Paul, Rock Island, St. Louis, Memphis, Vicksburg, and New Orleans—responsible for maintaining navigation channels for the transport of goods. The St. Paul District has jurisdiction over 284 miles of the Upper Mississippi River. The district is responsible for maintaining a 9-foot-deep navigation channel—243. 6 miles on the Mississippi River and 40. 6 miles on the Minnesota, St. Croix, and Black Rivers—and the 12 uppermost navigation pools, and locks and dams from Guttenberg, Iowa north to Upper St. Anthony's Falls in Minneapolis, Minn. The planning area includes the southern half of navigation pool 7, which extends from Lock & Dam 7 (LD 7) located north of La Crescent near Dresbach upstream to LD 6 near Trempealeau; LD 7 located on Mississippi River mile 702. 5 in the town of Dresbach; and the northern half of navigation pool 8, which extends from LD 8 near Genoa, upstream to LD 7. LD 7 was constructed with a lock 110 feet wide by 600 feet long and a concrete dam 940 feet long. It was placed into operation in April of 1937.

1. Port of La Crosse

The Port of La Crosse stretches for about four miles from Black River mile 1. 2 south to Mississippi River mile 698 just beyond the Harold E. Craig Fleeting site. It handles nearly 1 million tons of commodities each year, including liquid, cement, grain, and general bulk products. It also supports recreational boating and fishing and an active excursion boat trade, with tours provided on the La Crosse Queen, Julia Belle Swain, and Mississippi Explorer. Freight is transported on the Mississippi and Black rivers on barges that are towed up and down river by a tug. The average tow on the Upper Mississippi River is 15 barges consisting of 5 barges tied together and moving three abreast. Barges are typically pushed because it provides more control and allows more barges to be moved at once. A typical barge carries 1,500 tons of cargo, which is 15 times greater than a rail car and 60 times greater than a trailer truck.

The transfer of commodities between barge and truck occurs at several locations along the Mississippi and Black rivers. The F. J. Robers Co. transload facility also provides transfers between barge and Canadian Pacific rail. The rivers are also home to several fleeting sites, which allow barges to be set aside while they wait to be loaded and unloaded.

Passenger Services

Passenger services in the planning area include passenger rail service provided by Amtrak, intercity bus service provided by Jefferson Lines, and air passenger service provided by air carriers serving the La Crosse Regional Airport.

1. Twin Cites-Milwaukee-Chicago (TCMC) Intercity Passenger Rail Service

In 2012, the Minnesota Department of Transportation (MnDOT) in partnership with the Wisconsin Department of Transportation (WisDOT) and the La Crosse Area Planning Committee requested Amtrak to complete a study to determine the feasibility of adding a second daily train between St. Paul/Minneapolis Minn., Milwaukee, and Chicago, Il. with stops in La Crosse.

The feasibility report (2015) recommended an initial start-up service between Chicago and St. Paul Union Depot, now commonly referred to as the TCMC (Amtrak second train). Since 2015, additional studies have been completed addressing purpose and need, alternatives analysis, environmental analysis and a service development plan. In the Summer of 2021, with legislative and funding approvals received from the respective states the TCMC is scheduled to begin service in 2024 (or sooner). The $53 million TCMC Project will add an additional round trip train on the existing Amtrak Empire Builder route improving mobility and increase reliable travel options between the economic hubs of St. Paul, Minnesota; La Crosse and Milwaukee, Wisconsin; and Chicago, Illinois.

2. Commercial Air Passenger Service

The La Crosse Regional Airport (LSE) is categorized by the Federal Aviation Administration (FAA) as a non-hub primary commercial service facility. This means that the airport is publicly owned, receives scheduled passenger service, and has more than 10,000 passenger boardings but less than 0. 05% of all U. S. boardings each year. LSE is a self-sufficient entity of the City of La Crosse. It sits on 1,380 acres on French Island and boasts the third longest runway in Wisconsin. Currently, LSE provides non-stop service to Chicago, Il., on American Airlines and to Minneapolis/St. Paul, Minn., and Detroit, Mich., on Delta Air Lines. Other air carriers include Allegiant Air, Ameristar Air, Envoy Air, Miami Air International, SkyWest Airlines, Sun Country Airlines, Swift Air, and USA Jet Airlines.

3. For-Hire Transportation Services

Taxi companies and transportation network companies (TNCs) are the two types of for-hire (and for-profit) transportation services that operate in the La Crosse area. (Subsidized, specialized transportation services will be discussed in the next section, Local Transit Networks & Services.)

The four major cab companies that operate in the La Crosse area—CTS Taxi, Coulee Region Taxi, Bullet Cab, and Bee Cab—are pre-booked services and assign rides to drivers as the requests are made. Requests are made by phone and rides are not shared.

Uber and Lyft are TNCs that have been operating in the La Crosse area since 2017. TNCs are different from traditional taxi service in that they utilize technology (app-based assignments) to gain efficiencies, they offer shared rides, and the drivers own their own vehicle. The original prediction was that TNCs would reduce the

need for personal car ownership and ultimately remove cars from the road, but a study commissioned by Uber and Lyft of six major metropolitan areas showed that their vehicles were responsible for significant portions of vehicle miles traveled (VMT) within the cores of those regions and that on average only 54 to 62% of the VMT had a rider. The rest of the miles traveled were spent driving between assignments.

The impact that Uber and Lyft have had on transit ridership, vehicle miles traveled, and traffic congestion has not been studied, but they appear to have had no significant impact and serve more to fill a gap in services.

4. Airport Shuttle Service

GO Airport Shuttle is a shared-ride airport shuttle service between Minneapolis/St. Paul Airport (MSE) and various La Crosse area locations.

5. Local Transit Networks & Services

Transit services in the planning area include fixed-route city bus, intercity rural regional bus, shared-ride taxi, and specialized transportation for the elderly and persons with disabilities.

6. La Crosse City Bus

The La Crosse Municipal Transit Utility (MTU) is the fixed-route transit provider for the city of La Crosse. The MTU operates five core routes, two circulator routes, and other routes that provide connections to neighboring communities and safe transportation between the campuses and downtown La Crosse.

7. Safe Ride

Safe Ride is a state-funded service designed to reduce drinking and driving by college students. During the Fall and Spring semesters, Safe Ride operates between downtown La Crosse and the college campuses every 15 minutes from 10 p. m. to 3 a. m. on Thursdays and Fridays and from 9 p. m. to 3 a. m. on Saturdays.

8. Intercity Rural Regional Bus Scenic Mississippi Regional Transit

Scenic Mississippi Regional Transit, or “the SMRT bus” as it’s locally called, is an intercity rural regional bus service operating in Crawford, Vernon, Monroe, and La Crosse counties. Currently SMRT offers deviated, fixed-route service Monday through Friday on its four routes: Red (Prairie du Chien-La Crosse), Yellow (Viroqua-La Crosse), Blue (Viroqua-La Crosse), and Green (Tomah-La Crosse). All buses include bike carriers and are wheelchair accessible. All trips regardless of origin or destination are $3. Punch cards are available for a discounted rate.

9. Shared-Ride Taxi

Onalaska-Holmen-West Salem Public Transit (OHWSPT) provides door-to-door, shared-ride van transportation for trips within and between the city of Onalaska, the village of Holmen, and the village of West Salem. Rides are not accepted for origins or destinations outside of these communities.

10. Specialized Transportation

Specialized transportation for the elderly and persons with disabilities is available through four main avenues: 1) La Crosse County Aging and Disability Resource Center (ADRC); 2) La Crosse Municipal Transit Utility; 3) managed care organizations; and 4) private pay or personal vehicle.

11. Aging and Disability Resource Center of La Crosse County

The Aging and Disability Resource Center (ADRC) of La Crosse County manages the La Crosse County Minibus program, which provides reservation-based, curb-to-curb bus transportation to La Crosse County residents aged 60 and older and/or have a disability. All vehicles are wheelchair accessible.

12. Trails

The planning area currently has over 87 miles of trails - of which about 12 miles are for walking only. The nearly 76 miles of shared trails include about 22 miles of the unpaved Great River State Trail and La Crosse River State Trail. These trails are managed by the DNR and require a state trail pass for bicyclists 16 and older. Walkers, cross-country skiers, and snowshoers do not need to purchase a trail pass. Funds from snowmobile registration fees allow snowmobilers to use the trails without purchasing a trail pass. The remaining 54 miles of shared trails only allow bicyclists and pedestrians. Trail miles increased about 13% since 2015 (Coulee Vision 2040), with 57% of the trail development occurring in the cities of Onalaska and La Crosse.

13. Rustic Roads

While the county's transportation system supports all economic activity, some roadways in La Crosse County have been designated to promote tourism and related economic activity. These Rustic Roads are scenic, lightly traveled country roads that have outstanding natural features along their borders such as rugged terrain, native vegetation, native wildlife, or include open areas with rich agricultural vistas. La Crosse County has three designated Rustic Roads:

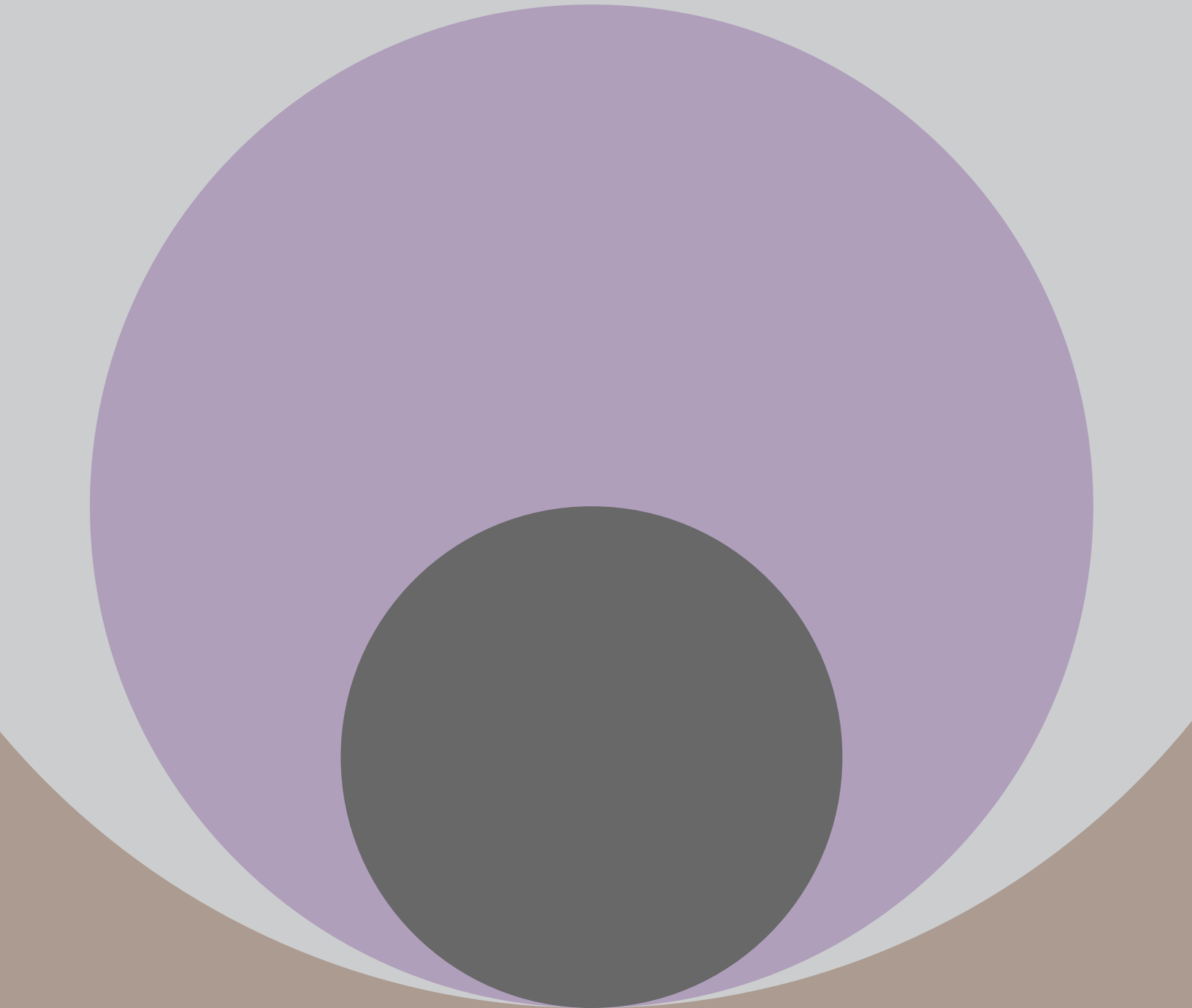
- Rustic Road 26: County MM, beginning at the intersection of USH 14/61 to its intersection with USH 14 and USH 61 (5. 3 miles). La Crosse County MM combines beautiful scenery and history. It offers the traveler views of the Mississippi River Valley and the Mormon Coulee Creek Valley. Brinkman's Ridge provides a wide panorama of the Mississippi River, including the Goose Island wildlife refuge. This route also passes by the Oehler Mill site, first built in 1854, which features a 111-year-old root cellar.

- Rustic Road 31: R31 travels on several streets in the Village of West Salem to County Highway C, north to WIS 16, then loops around Swarthout Lakeside Park, back to WIS 16 (2. 6 miles). Rustic Road travelers can view such historic spots as the Gullickson Octagon House, which is on the National Register of Historic Places, and the Hamlin Garland Homestead, where the late Pulitzer prize-winning author, who was born near West Salem, did much of his writing.
- Rustic Road 64: Northwest of Holmen, R64 makes a loop off US 53/STH 93, following Amsterdam Prairie Road and Old 93 (2. 7 miles). Located near the Van Loon Wildlife Area, this route offers a rather unique combination of historic transportation architecture and scenic views. From Amsterdam Prairie Road, it is possible to enter historic McGilvray Road, also known as 7-Bridges Road, by foot. McGilvray Road is on the National Register of Historic Places because of its rare bowstring arch bridge construction.



10

Sustainability

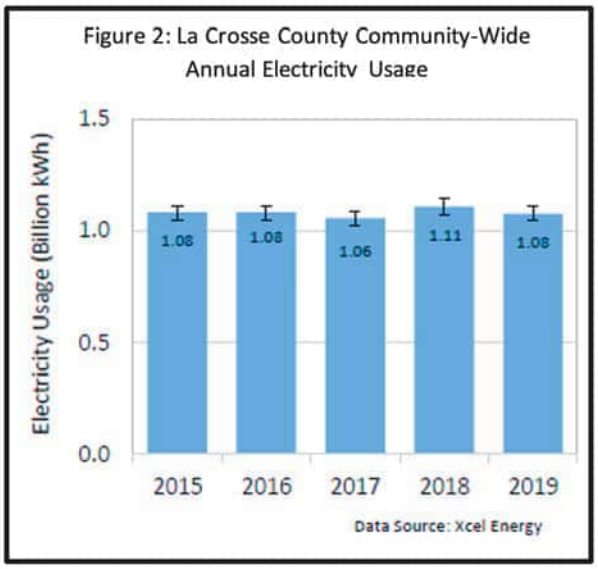


The La Crosse County Board adopted a Strategic Plan for Sustainability in 2009 that included a program to measure a series of sustainability indicators on an ongoing basis. As part of the plan, an annual report is presented to the county board. The report tracks progress or setbacks on the indicators, which include community-wide and county government operations only indicators. On each of the county government operations indicators, the county has made steady progress since 2007 (the base year for most indicators). A detailed analysis is available in the Sustainability Indicators 2020 Report, which can be viewed here: https://data-hub-lacrossecounty.hub.arcgis.com/. The report is prepared for the county by Sustainability Analytics, a La Crosse-based environmental consulting firm. Below are summaries of the data on the most significant county-wide indicators.

Community-Wide Indicators

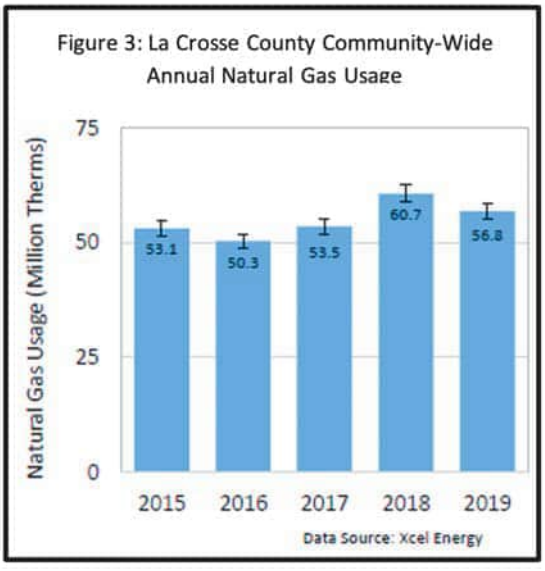
Electricity Usage

Community-wide, La Crosse County used 1.08 billion kWh of electricity during 2019 - down from 1.11 billion kWh in 2018 (-2. 9%, see Figure 2). 2020 information was not available in time for this report, and 2015 is the first year for which information is available. Note that year- to-year differences may fall within the margin of error (+/-3%) specified by Xcel Energy. Of the county's total 2019 electricity usage, 70% was used by businesses and 30% by residences.



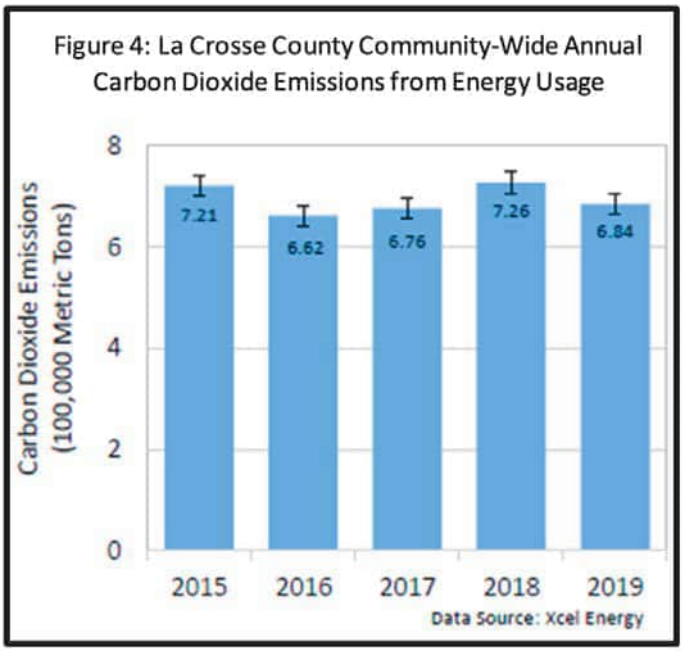
Natural Gas Usage

Community-wide, La Crosse County used 56.8 million therms of natural gas during 2019 – down from 60.7 million therms in 2018 (-6. 3%, see Figure 3). 2020 information was not available in time for this report, and 2015 is the first year for which information is available. Of the county's total natural gas usage in 2019, 63% was used by businesses and 37% by residences.



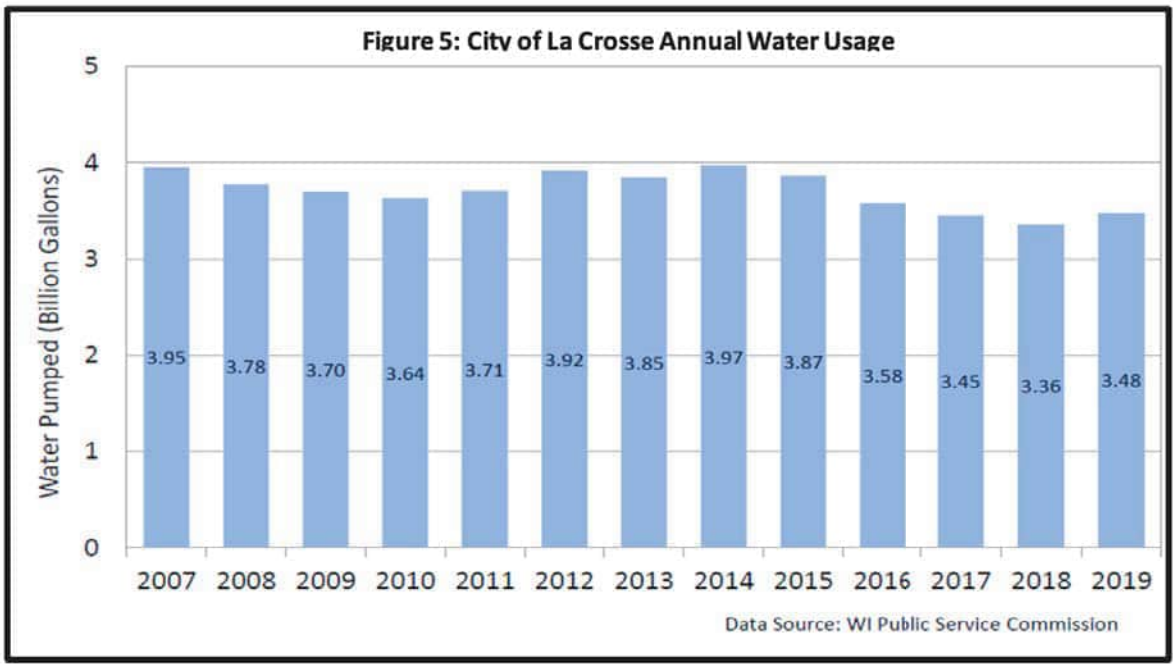
Carbon Dioxide Emissions from Energy Usage

Community-wide, electricity and natural gas usage in La Crosse County during 2019 was responsible for 683,899 metric tons of carbon dioxide emissions – down from 725,918 metric tons in 2018 (-5. 8%, see Figure 4). 2020 information was not available in time for this report, and 2015 is the first year for which information is available. Note that year-to-year differences may fall within the margin of error (+/- 3%) specified by Xcel Energy. Of the county's total carbon dioxide emissions from electricity and natural gas usage in 2019, businesses were responsible for 67% and residences for 33%.



Water Usage

This indicator tracks the total amount of water pumped annually by the City Water Utility's wells. It includes both metered usage and unmetered usage/losses such as main breaks, service leaks, system flushing, and fire suppression. The City Water Utility's wells provided 3.48 billion gallons of water in 2019 – down from 3.95 billion gallons in 2007 (-12.0%), but up from 3.36 billion gallons in 2018 (+3.6%; see Figure 5). Total water usage is influenced by rainfall amounts during the growing season, as more pumped water is used for landscape irrigation during periods of low rainfall.



Solid Waste Generation & Diversion

Solid waste managed by La Crosse County enters one of three waste streams: deposition in the La Crosse County Landfill, incineration at Xcel Energy's Waste-to-Energy facility on French Island, or recycling. Recycled quantities include materials diverted for recycling at the landfill - shingles, concrete, tires, scrap metal, yard waste and wood waste.

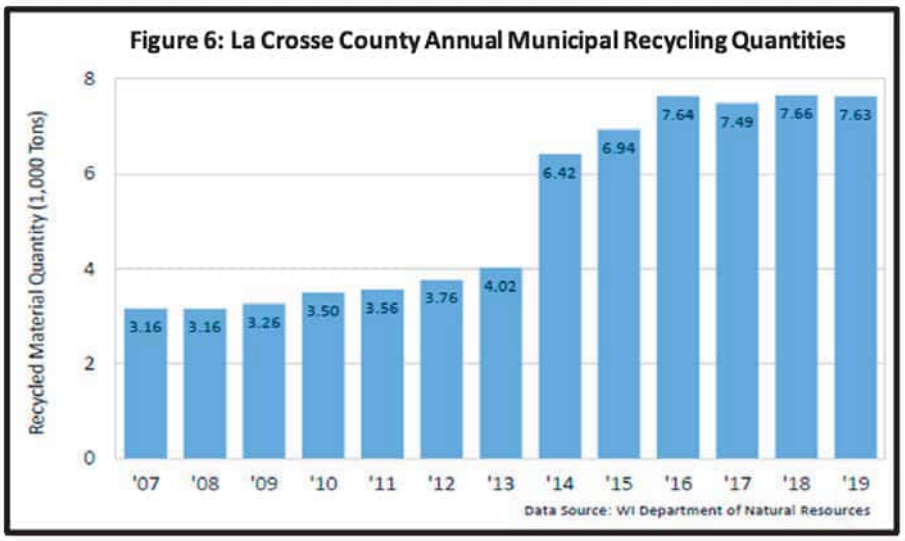
In total, La Crosse County handled 138,133 tons of solid waste in 2020 – up from 123,274 tons in 2007 (+12.1%), and up from 129,673 tons in 2019 (+6.5%. The COVID-19 pandemic caused substantially higher citizen usage of the county solid waste system, which explains the increased amount of solid waste generated in 2020. Economic recession may explain the relatively low quantity of solid waste generated in 2009 and the subsequent increasing trend.

Of the total solid waste handled in 2020, 63% was deposited into the landfill, 20.8% was incinerated to produce electricity, and 16.2% was recycled. Roof damage caused by storms resulted in large quantities of shingles being received by the county solid waste system in 2020, which explains the increased quantity of recycled material. The 2020 total diversion rate (i. e. the sum of the % incinerated, and the % recycled) was 37%, down from 41.4% in 2007, but up from 33.5% in 2019. Waste from La Crosse County incinerated at French Island was used to produce an estimated 19.6 million kWh of electricity in 2020, enough to supply approximately 2,153 households

Municipal Recycling Collection

This indicator tracks quantities of recyclable materials collected through curbside and drop off collection methods by all municipalities within La Crosse County. Materials include paper products (newspaper, corrugated, magazines), containers (aluminum, steel, bi-metal, plastic, glass) and polystyrene foam packaging.

Recycling collection quantities have increased significantly since 2007. Together, the county's municipalities collected 7,632 tons of materials for recycling in 2019 –up from 3,160 tons in 2007 (+141.5%), but down slightly from 7,657 tons in 2018 (-0.3%; see Figure 6). Information for 2020 was unavailable in time for this report. The increase in recycled quantities between 2013 and 2014 coincide with the initiation of "single stream" collection processes and distribution of larger storage containers to residents in the Cities of La Crosse and Onalaska.



11

Floodplains

Floodplains are land areas that have been or may be covered by floodwater during the "regional flood". The regional flood is a flood determined to be representative of large floods known to have occurred in Wisconsin or which may be expected to occur on a particular lake, river or stream. Floodplains are identified and mapped by the Federal Emergency Management Agency (FEMA). The nation's annual flood recovery costs are high and the human hardship beyond this is immeasurable. It is for this reason that the federal, state, and local governments encourage hazard mitigation planning that discourages floodplain development. Counties, cities, and villages are responsible for administering floodplain zoning in accordance with regulatory standards of Chapter NR116 of the Wisconsin Administrative Code and the standards of the National Flood Insurance Program.

1. Floodplains in La Crosse County are located adjacent to river corridors, Lake Onalaska, and along the east side of Brice Prairie in the Town of Onalaska.

2. More frequent heavy downpours have led to increased demand for stormwater infrastructure repairs, flood improvement strategies and conservation practice installation in La Crosse County.

3. Extreme weather events in La Crosse County have become a common occurrence over the last several decades. These large storms often leave municipalities and private landowners with damage to dams, roads, bridges, crop fields, waterways or other infrastructure. In the wake of these storms, community members regularly seek help in the form of technical and financial assistance. However, when widespread flooding and erosion occur, municipal budgets often fall short, and staff struggle to keep up with requests for assistance.

4. The Land Conservation Department has observed the following changes because of more frequent extreme weather events:

- Failure of dams.
- Increased questions and concerns about drainage along roads, driveways, buildings, and farm fields.
- Revised rainfall and erodibility factors for models used to predict runoff.
- Greater demand for permits and technical assistance related to flooded sites or sites where new springs have emerged.
- Additional technical requests for strategies on how to infiltrate more water.
- Accelerated recession rates on streambanks.
- More inquiries about wetlands and tile drainage.
- A general increase in demand for cover crops, waterways, grade stabilization structures, buffers and other conservation practices.

5. Funding appropriated to improve stormwater infrastructure, accumulate soil organic matter, and install more conservation practices will aid in curbing this problem. Specific solutions include:

- Construct more dams and waterways.
- Stabilize streambanks and create more watershed storage.
- Promote rotational grazing and other innovative animal waste recycling technologies.
- Install more cover crops.
- Restore wetlands.
- Research crop genetics and new cropping systems that better cycle nutrients.
- Improve stormwater infrastructures and capacities.
- Promote more infiltration.
- Encourage more recycling and reclamation.
- Provide incentives to build soil organic matter.

6. Funding stormwater infrastructure upgrades, flood improvement projects and conservation practices will promote water storage, reduce erosion, and build organic matter. These are some of the most effective ways we can prepare for future extreme weather events.



12

Economic Development

Economic development is measured by a sustained increase in prosperity and quality of life through innovation, lowered transaction costs, and the utilization of capabilities towards the responsible production and diffusion of goods and services.

Economic development incorporates who is working in the county, what industries they are employed in, the companies or agencies that are employing them, where those companies are located, and the money they are making and contributing to the La Crosse County economy. The chapter provides an overview of the statistical performance of those functions in the county.

La Crosse County Industries

Chart 7 illustrates a first glance of La Crosse County's jobs market, showing the breakout of jobs by sector as percentage of total jobs.

Chart 7.

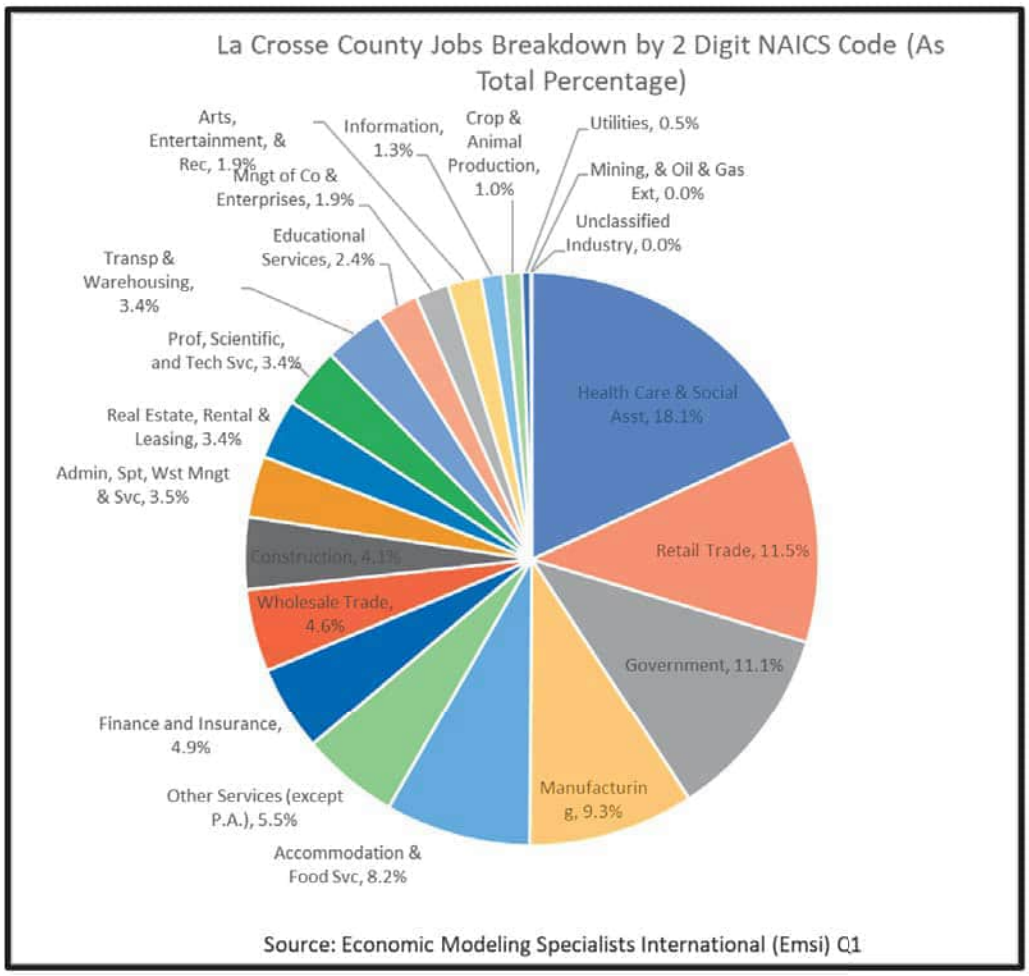
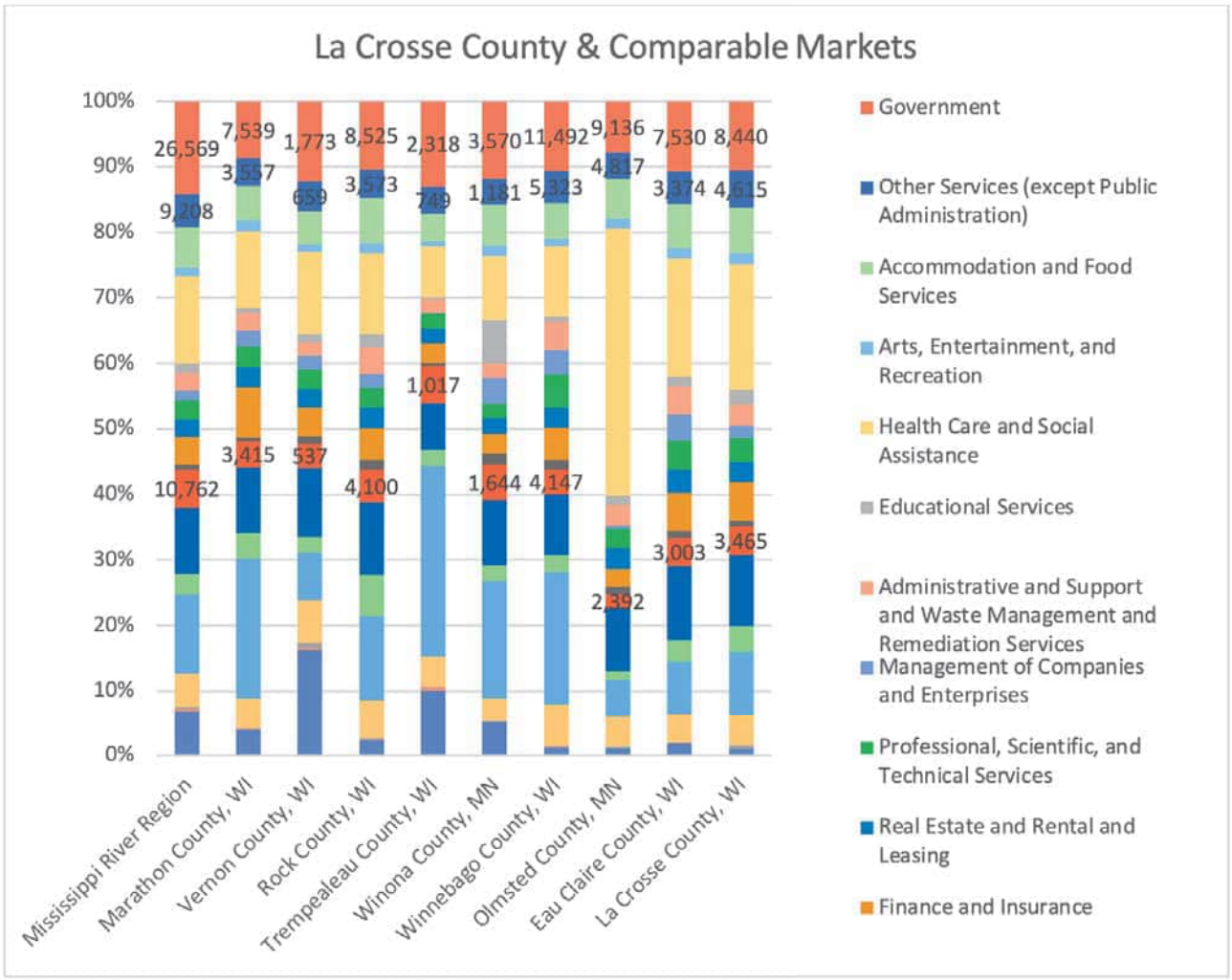


Chart 7.



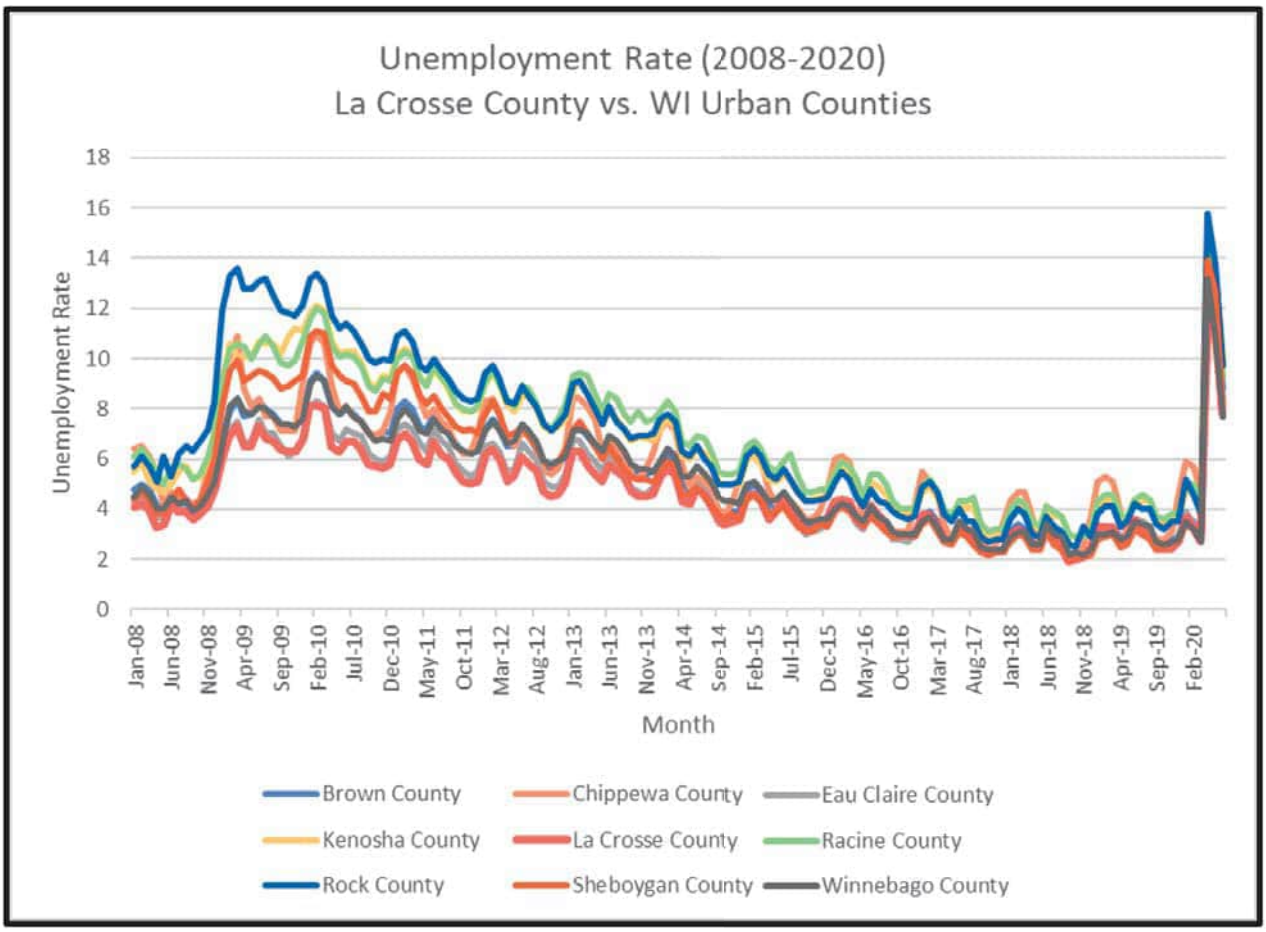
Source: Economic Modeling Specialists International (Emsi) Q1 2018 Data Set.

Figure 7 compares La Crosse County with similar sized Counties in Wisconsin, Minnesota; as well as neighboring counties and the Mississippi River Regional Planning County membership area.

As illustrated, La Crosse County has large numbers of jobs in health care, retail trade, government, and manufacturing; with these four categories making up approximately 50% of the jobs in La Crosse County. This mix impacts La Crosse County's unemployment rates as different industries see varying impacts to unemployment based on local, regional, and national issues.

One snapshot illustrating the current condition of a local economy is to consider conditions such as unemployment and labor market participation.

Graph 3.



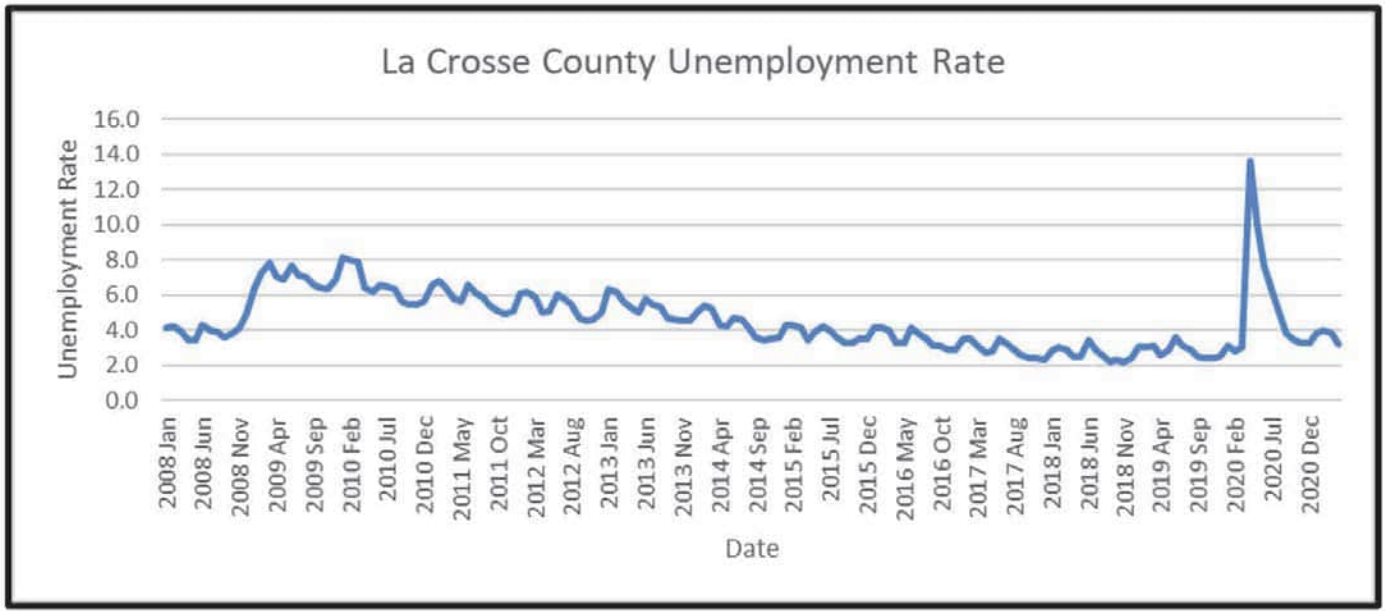
Source: Bureau of Labor Statistics – Local Area Unemployment Statistics

Graph 3 compares La Crosse County's unemployment rate between 2008 and 2020, with other urban counties in Wisconsin. The heavy red line indicates La Crosse County's unemployment rate. Seasonal fluctuations as well as national economic periods affect the various counties in relatively synchronous waves, largely resulting from how their individual industry makeups faired during economic up swings and downturns.

The "Great Recession" typically defined around the 2008-2010 timeframe impacted Wisconsin's urban counties by increased unemployment. However, counties such as Marathon and Rock and Winnebago saw greater increases in unemployment during these periods likely due to their heavier reliance on manufacturing jobs than counties such as La Crosse and Eau Claire, which predominantly rank lowest of the counties listed.

However, the global pandemic of 2020 severely spiked unemployment, as also illustrated in Graph 3. Luckily, the pandemic-related unemployment spike was not long lasting and, as illustrated in Graph 4, begins to trend below 4% by Fall of 2020.

Graph 4.



Source: Bureau of Labor Statistics – Local Area Unemployment Statistics

Workforce

Workforce is, and will continue to be, a substantial challenge to our local economy, just as it is across the country. In 2017, the 7 Rivers Alliance led the effort to develop the Workforce Innovation for a Strong Economy (WISE) Plan. This plan predicted that the net worker need over the 10-year period will be 15,321. Therefore, the region will need to retain (slowing the projected out-migration and retirements) or attract 1,500-2,000 more workers each year for the next decade just to keep up.

As baby boomers continue to retire, workforce participation rates continue to decline, and birthrates continue to be low, there will not be enough people to fill all open jobs in our county if current trends persist. There are already plenty of examples of businesses needing to turn down work or slow expansion plans due to the inability to find enough workers. This trend is sure to cause issues with access to goods and services, and therefore quality of life, for everyone. For this reason, many economic development organizations across the country are starting to prioritize workforce attraction and quality of life initiatives.

Employee Wages

One issue that impacts La Crosse County residents is the per capita income of residents in the county. The following data acquired from the Bureau of Economic Analysis illustrates La Crosse County's personal income comparing 2009 with 2019. The greatest gains in personal income have been experienced through dividends, interest earnings and rent. Unfortunately, between 2009 and 2019 net earnings have not increased in La Crosse relative to personal income, an issue we also see overall in Wisconsin and collectively in the United States. This seems counter-intuitive to the issue of labor shortages and low unemployment, as it seems these conditions would spur greater net earnings for employees.

Figure 8.



Source: U.S. Bureau of Economic Analysis.

The United Way ALICE report determines a cost-of-living expense for many counties in Wisconsin. The increasing cost of living has outpaced wages for many years. For 2021, the ALICE cost of living for a single person, and a family of four is as detailed below in Table 11a:

Table 11a.

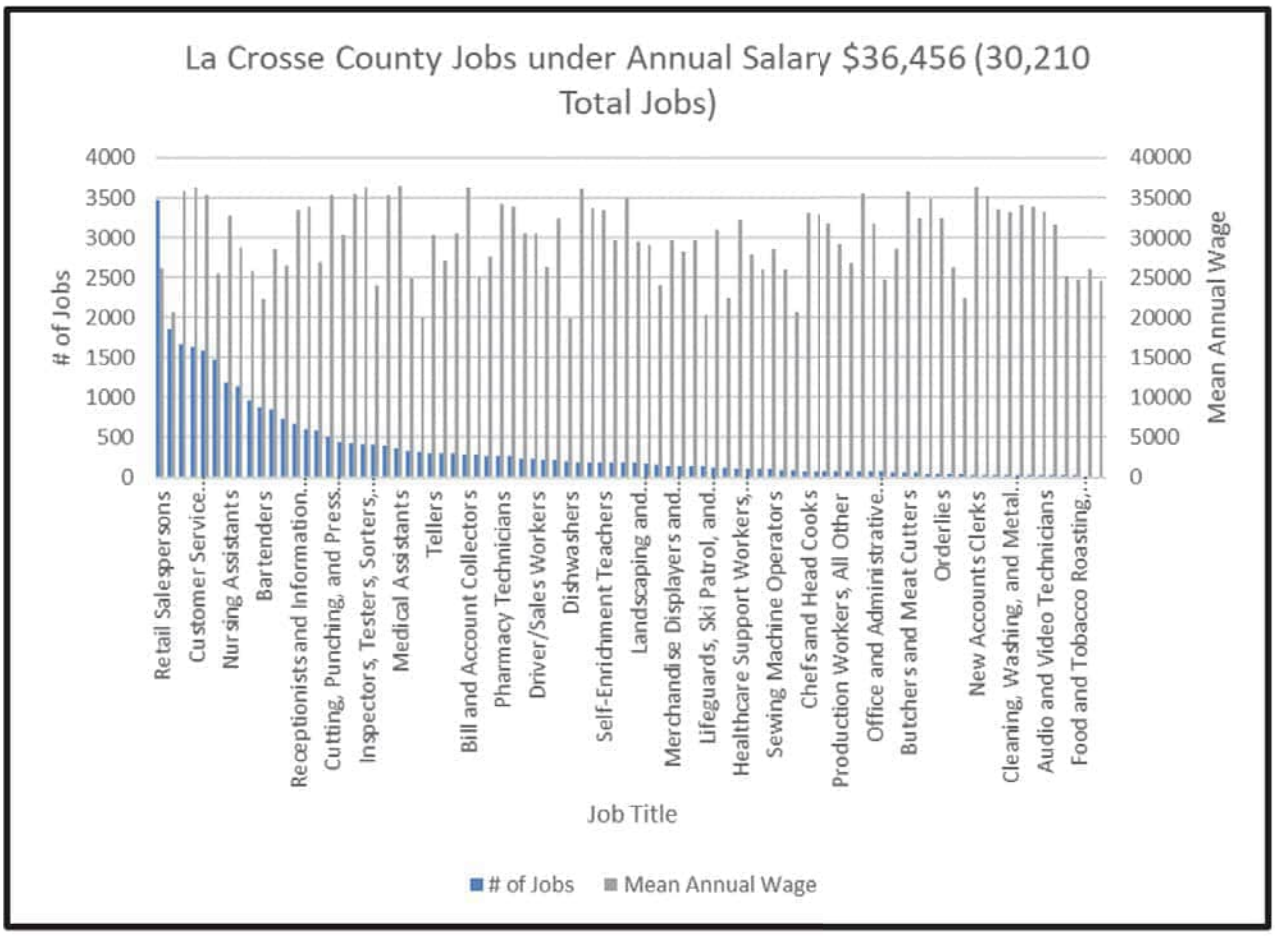
Household Survival Budget, La Crosse County, 2021								
Monthly Costs	Single Adult	One Adult One Child	One Adult One Childcare	Two Adults	Two Adults Two Children	Two Adults Two Childcare	Single Senior	Two Seniors
Housing - Rent	$483	$504	$504	$504	$673	$673	$483	$504
Housing - Utilities	$154	$239	$239	$239	$292	$292	$154	$239
Child Care	$0	$259	$691	$0	$518	$1,453	$0	$0
Food	$439	$744	$668	$805	$1,312	$1,197	$405	$743
Transportation	$328	$426	$426	$505	$805	$805	$281	$411
Health Care	$240	$558	$558	$558	$759	$759	$471	$942
Technology	$75	$75	$75	$110	$110	$110	$75	$110
Miscellaneous	$172	$281	$316	$272	$447	$529	$187	$295
Tax Payments	$270	$499	$600	$373	$842	$1,076	$311	$609
Tax Credits	0	-380	-633	0	-759	-1267	0	0
Monthly Total	$2,161	$3,205	$3,444	$3,366	$4,999	$5,627	$2,367	$3,853
ANNUAL TOTAL	$25,932	$38,460	$41,328	$40,392	$59,988	$67,524	$28,404	$46,236
Hourly Wage*	$12.97	$19.23	$20.66	$20.20	$29.99	$33.76	$14.20	$23.12
* = Wage working full-time required to support this budget								
Source = UnitedForALICE.org/Methodology								

It should be noted that the Household Survival Budget does not include a savings category. In La Crosse County, many jobs pay less than a wage capable of supporting a family of four. This standard cost of living budget helps give perspective to the number of good paying jobs available in La Crosse County. Table 11b details the number of households below the ALICE threshold in different parts of the county.

Table 11b.

County Subdivision	Total Households	% Below ALICE Threshold
Bangor village, Wisconsin	548	36
Brice Prairie CDP, Wisconsin	814	22
French Island CDP, Wisconsin	1960	44
Holmen village, Wisconsin	4232	28
La Crosse city, Wisconsin	22117	50
Mindoro CDP, Wisconsin	122	39
Onalaska city, Wisconsin	8389	27
Rockland village, Wisconsin	219	36
St. Joseph CDP, Wisconsin	190	26
West Salem village, Wisconsin	2034	34

Graph 5.



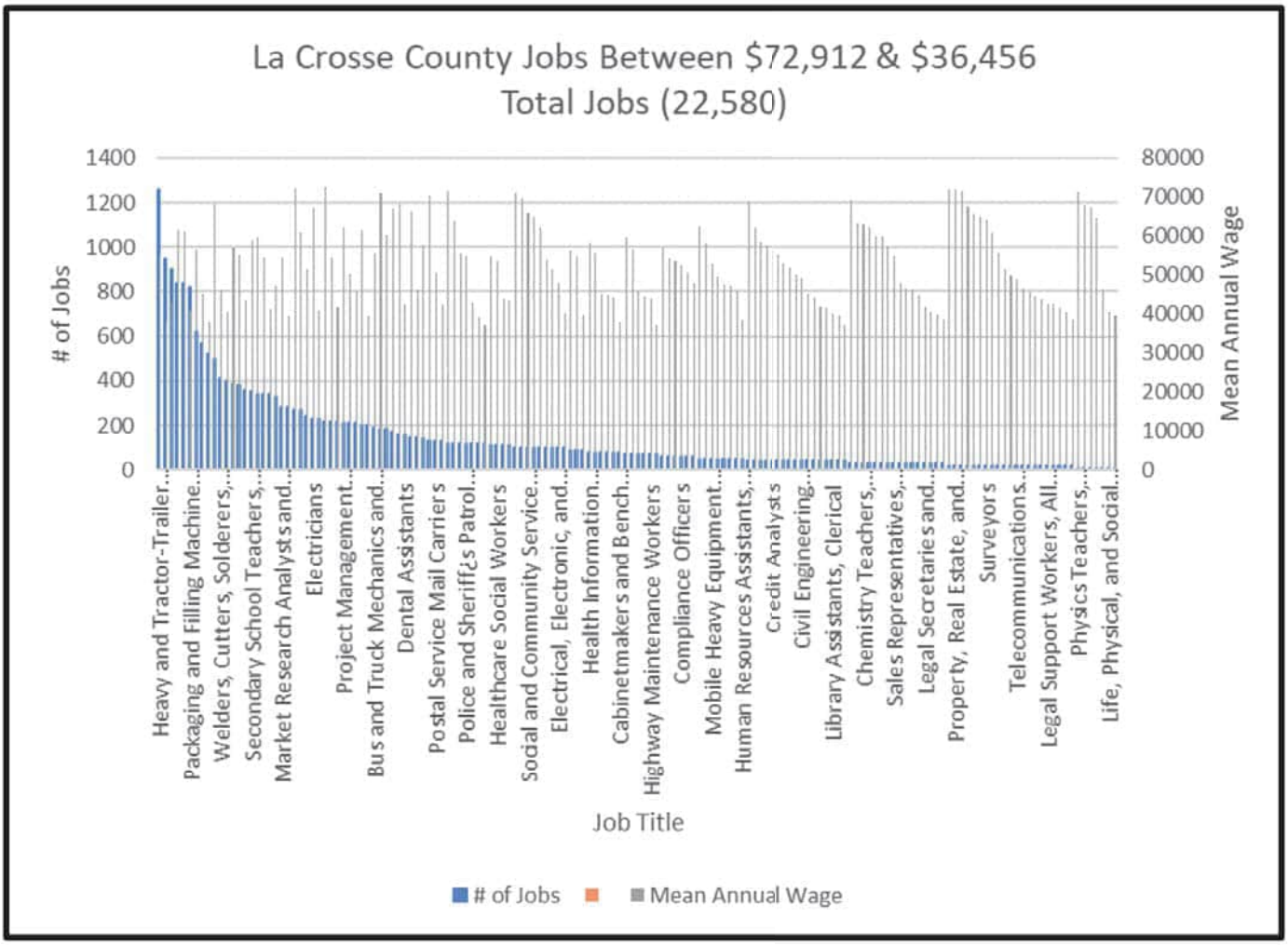
Source: WI Department of Workforce Development, UW Extension

Graph 5, above, illustrates the 30,210 jobs in La Crosse County that pay below a family of four-survival budget for one of two adults in a family of four (1/2 of the $72,912 amount). These 30,210 jobs represent approximately 52% of the total jobs (for which we have unemployment insurance data) in La Crosse County.



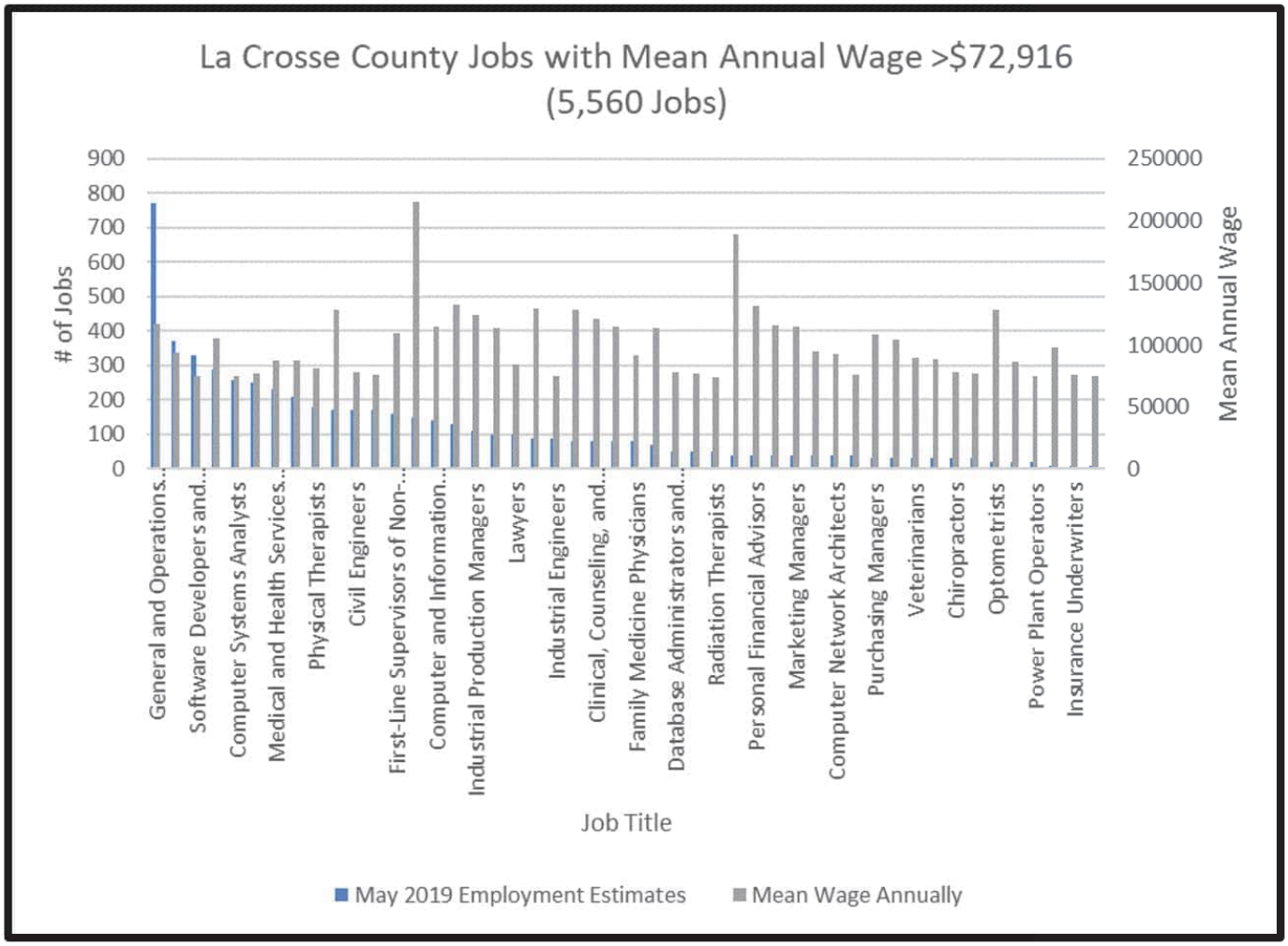
Graph 6, below, illustrates the 22,580 jobs in La Crosse County that pay above $36,456 but below the La Crosse County cost of living standard amount of $72,912. In other words, these jobs could support a family of four's survival budget if both adults were employed in these job categories. These 22,580 represent approximately 39% of the total jobs (for which we have unemployment insurance data) in La Crosse County.

Graph 6.



Source: WI Department of Workforce Development, UW Extension

Graph 7.



Source: WI Department of Workforce Development, UW Extension

COVID-19 Impacts on Economy

The COVID-19 pandemic caused an economic recession. Many businesses were forced to close their doors and people were forced to completely change their consumption patterns. This has brought some immediate impacts such as business closures and increased unemployment rates, but it has also brought significant uncertainty, and we will need to wait to see what shifts in consumption patterns will be more long-term. For example, many employees were forced to make a transition to working from home. Some have found that it works for them, and some have found that it is does not – but over the next year or two we will see how demand for commercial office space will be different based on that shift. This may also then have ripple effects on other industries that capitalized on the concentration of workers in central business districts. There are also predictions that mid-sized communities like La Crosse County, could have increased attractiveness for many who are not as comfortable living in large metropolitan areas anymore – especially as they may have more freedom to work remotely. So, this could present economic development opportunities for our region.

Locally, resources to help support local businesses were available, and many were able to tap into the unprecedented stimulus spending by the federal government. This helped to keep the economy afloat, but there have also been some business closures and long-term impacts on markets that we will need to continue to deal with in recovery. It will be important, at least for the next few years, to focus economic development programming on assisting with economic recovery from the pandemic and helping to build resiliency in our economy.

Economic Development Tools

Likely the most powerful tool for local government economic development is Tax Incremental Financing (TIF). This tool is available to cities and villages, and townships in a limited form, but not directly to counties in Wisconsin. Counties do however participate in the Joint Review Board for the creation or amendment of any TIF district. The following table (12) shows TIF districts within La Crosse County as of 2020.

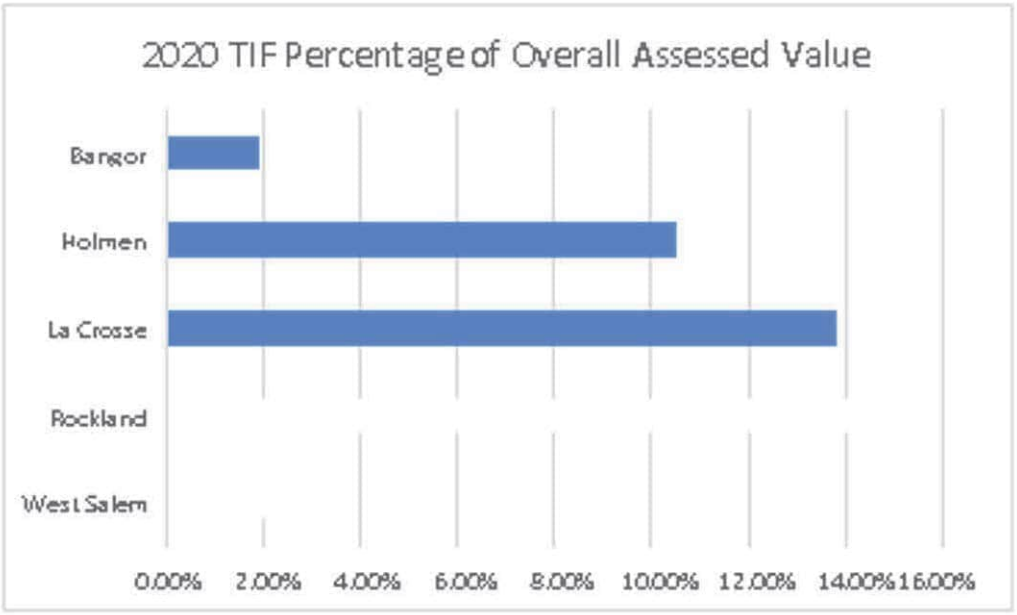
Table 12.

2020 Tax Incremental District (TID) Certification							
Municipality	TID #	Base Year	Expiration Year	Current Value	Base Value	Increment	TID Type
BANGOR	001	2008	9/10/2035	388,300	484,800	-96,500	Rehab/Cons.
BANGOR	002	2015	9/22/2035	2,408,300	620,500	1,787,800	Mixed Use
HOLMEN	002	2009	12/11/2028	36,103,100	2,647,000	33,456,100	Mixed Use
HOLMEN	003	2015	11/13/2034	91,972,100	37,362,300	54,609,800	Mixed Use
LA CROSSE	006	1994	4/14/2021	106,118,200	33,709,800	72,408,400	Regular (pre95
LA CROSSE	007	1997	8/14/2024	28,670,500	15,000,800	13,669,700	Blight
LA CROSSE	010	2003	6/12/2030	12,949,400	2,540,100	10,409,300	Blight (post95)
LA CROSSE	011	2005	10/12/2031	302,991,100	132,955,800	170,035,300	Blight (post95)
LA CROSSE	012	2005	7/14/2032	42,064,000	19,363,800	22,700,200	Blight (post95)
LA CROSSE	013	2006	5/11/2026	178,228,800	53,698,400	124,530,400	Mixed Use
LA CROSSE	014	2006	8/24/2026	121,076,100	60,747,300	60,328,800	Mixed Use
LA CROSSE	015	2013	8/8/2033	99,860,600	62,802,000	37,058,600	Mixed Use
LA CROSSE	016	2014	6/12/2034	29,062,800	18,087,300	10,975,500	Mixed Use
LA CROSSE	017	2015	9/29/2035	88,537,400	11,744,600	76,792,800	Mixed Use
ONALASKA	005	2019	2/12/2047	3,115,300	0	3,115,300	Blight
ROCKLAND	001	2010	4/27/2030	6,469,300	1,176,300	5,293,000	Mixed Use
WEST SALEM	001	2007	11/21/2026	21,188,000	4,910,800	16,277,200	Mixed Use

Source: Wisconsin Department of Revenue.

To control the use of this tool, per state statute, municipalities are not able to create any new districts or add area to an existing district if more than 12% of their assessed value is located within existing districts. The following graph (8) shows the percentage of overall assessed value in TIF districts within each municipality that had districts in 2020.

Table 12.



Source: Wisconsin Department of Revenue.

This shows that the City of La Crosse and Village of Rockland are currently over 12%, which means that they will not be able to create new districts or add area to existing districts until they retire or remove area from existing districts.

Another tool for local government economic development, which is relatively new, is Opportunity Zones. Created under the Tax Cuts and Jobs Act of 2017, these zones are designed to spur investment in distressed communities by offering capital gains tax incentives. Local governments were able to request designation of census tracts as opportunity zones. Then, each state was able to designate a limited number of zones. The only opportunity zones within La Crosse County are two census tracts within the city of La Crosse – Census Tracts 2 (lower north side, including the River Point District) and 4 (east of downtown, between 7th Street and West Avenue and Jackson Street to the La Crosse River). The City of La Crosse is actively working to attract investment into these areas.

13

Intergovernmental Cooperation



This chapter was prepared within the context of many existing local, regional, and state plans, which were reviewed throughout this planning effort. The planning process considered the larger regional context and involved all local and neighboring governmental jurisdictions, planning organizations, agencies, stakeholders, and allowed for strong public participation.

Intergovernmental cooperation is a critical component of this planning effort and the future wellbeing of La Crosse County. Local services and planning strategies can be strengthened by cooperative relationships throughout the county. This chapter contains an overview of the county's intergovernmental relationships and identifies known existing or potential conflicts between this Comprehensive Plan and the plans of local cities, villages, towns, school districts, the State of Wisconsin, and federal agencies that maintain a presence in the county.

A. La Crosse County Plans

1. This Comprehensive Plan is an update to the county existing plan. In addition, the county has adopted numerous other plans, studies, and ordinances, including:

- La Crosse County Farmland Preservation Plan
- La Crosse County Comprehensive Outdoor Recreation Plan
- La Crosse County Land & Water Resource Management Plan
- Zoning Ordinance
- Land Division Ordinance

2. La Crosse County is also party to general cooperative agreements for fire, police, rescue, road maintenance, solid waste, recycling, and other services with several municipalities.

B. Cities

1. City of La Crosse. The city of La Crosse is located on the west side of La Crosse County along the Mississippi River. La Crosse is the largest incorporated area in the county and serves as the county seat. The city has an adopted comprehensive plan, a park and recreation plan, a zoning ordinance, a land division ordinance, and many other plans and studies that guide community policies and actions.

2. City of Onalaska. The city of Onalaska is located north of La Crosse and is the second largest municipality in the county. Onalaska has adopted a comprehensive plan and has a zoning and land division ordinance, as well as many other ordinances and plans that inform community decisions.

C. Villages

1. Bangor, Holmen, Rockland, and West Salem. The villages of Bangor, Rockland, and West Salem are located along I-90 in the central part of the county. The Village of Holmen is located along Highway 53 in the northern part of the county.

2. All villages, except Bangor, gained population in recent years. Holmen was the most rapidly growing community during this period in part because of its location near Onalaska on Highway 53, which provides transportation access to both Onalaska and La Crosse.

3. All of these communities have adopted a comprehensive plan and are following state statutes as far as planning and land use decision making.

D. Towns

La Crosse County has 12 towns.

- Subgroup I - Rural - Towns of Bangor, Burns, Farmington, Greenfield and Washington
- Subgroup II - Rural Urban - Towns of Barre, Campbell, Hamilton, Holland, Medary, Onalaska, and Shelby
- Subgroup III – Urban – There are no towns in the subgroup
- Ten of the twelve 12 towns are under county zoning; (Campbell and Burns opted out in 2012.).
- All 12 towns are under county-wide shoreland, and floodplain ordinances.

- Each town has a development plan that was drafted as part of the La Crosse County Development Plan 2020 (1995) and again in 2008. However, many towns have developed or are currently developing a comprehensive plan update in conjunction with the La Crosse County comprehensive planning process that will update or replace these development plans per State of Wisconsin comprehensive planning

E. Surrounding Counties

- La Crosse County is bordered by four counties.
- To the north are Trempealeau and Jackson counties; to the east is Monroe County, to the south is Vernon County, and to the west by the Mississippi River and Minnesota, including Houston and Winona counties in Minnesota. Each of these counties has a much smaller population than La Crosse County.
- These neighboring counties are primarily agricultural with outstanding natural resources and outdoor recreation opportunities. Existing or potential conflicts between La Crosse County and surrounding counties are minimal but will be explored through this planning process.

F. Intermunicipal Boundary Agreements

One of the action steps in recent planning efforts is to "facilitate/support adoption of boundary agreements among jurisdictions." The overarching goal for developing the agreements was to define where annexations and their associated development activities would occur. This would not only help communities plan for municipal services but would also help support other planning efforts like identifying the appropriate transportation demand management (TDM) strategies to employ locally.

Boundary Agreements in Figures 9 and 10

- The project involved facilitating boundary discussions for La Crosse, (city)/La Crescent, (Minn., town), La Crosse, (city)/Shelby, (town), and Onalaska, (city)/Medary (town).
- The facilitation of discussions between Onalaska and Medary was eventually led by Onalaska, but no agreement has been completed.
- The Town of Campbell and the City of La Crosse entered into a boundary agreement in 2004 after Campbell tried to incorporate. This agreement will terminate on January 1, 2025.
- Several meetings were held between the city and township of La Crescent, but they were unable to reach an agreement that was satisfactory to both.
- Discussions between La Crosse and Shelby began in 2016 and are still ongoing.

Figure 9 – La Crosse / Onalaska / Shelby / Campbell / La Crescent, Minn., Boundaries

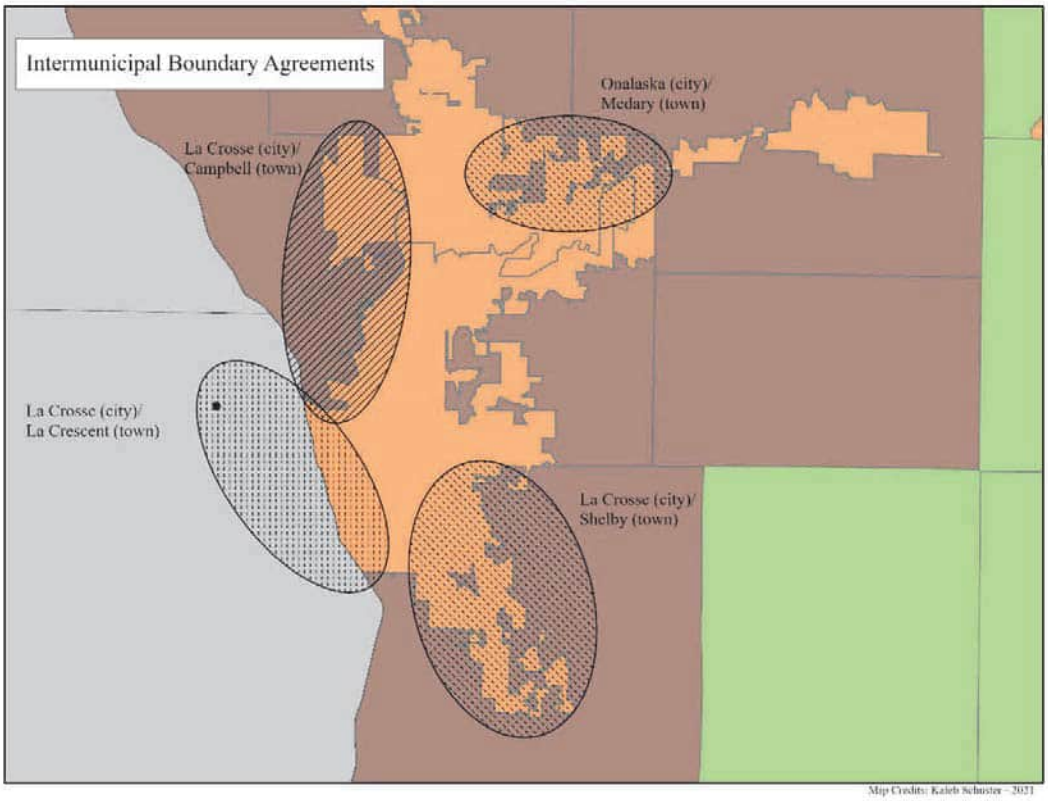
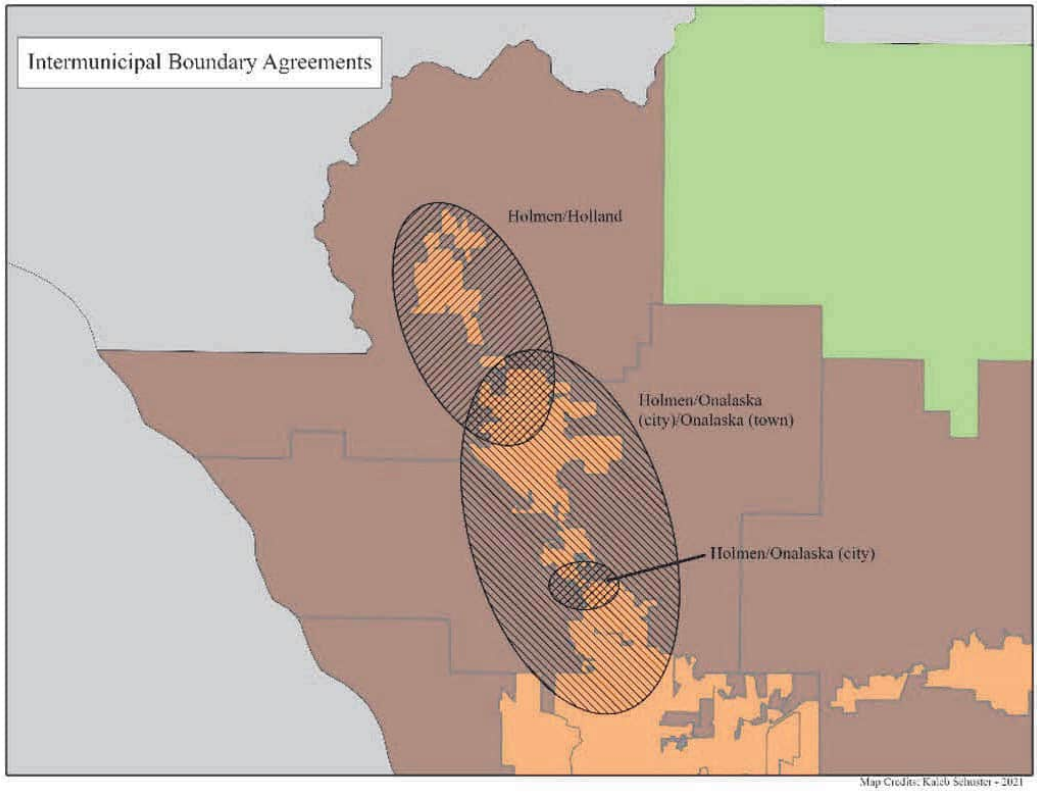


Figure 10 Holmen / Holland / Onalaska Boundaries



G. Boundary Agreements in Figures 9 and 10

- To date the only agreements that have been finalized are for Holmen/Onalaska (city) (2015), Holmen/Onalaska (city)/Onalaska(town) (2016), and Holmen/Holland (2017).
- Agreements for Holmen (village)/Holland (town), Holmen/Onalaska (city), and Holmen/Onalaska (city)/Onalaska(town) occurred independently.

H. Other Committees and Agencies

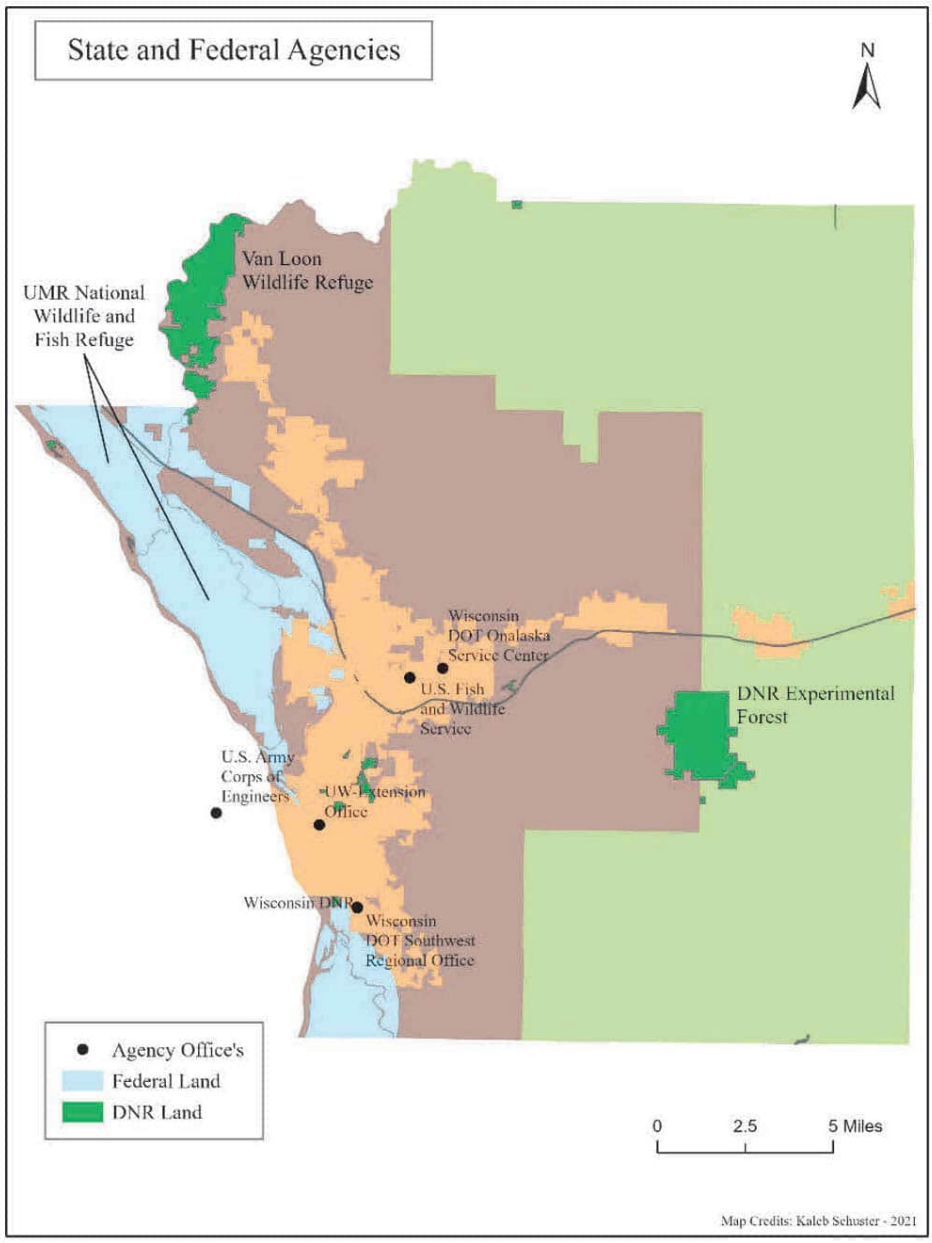
1. Mississippi River Regional Planning Commission

La Crosse County is located within the Mississippi River Regional Planning Commission's (MRRPC) jurisdiction. The MRRPC prepares and adopts regional or county-wide plans and represents Pierce, Pepin, Buffalo, Trempealeau, La Crosse, Vernon, Crawford, Jackson, and Monroe counties.

2. La Crosse Area Planning Commission

The La Crosse Area Planning Committee (LAPC) is the designated Metropolitan Planning Organization (MPO) for the La Crosse, Wisc., La Crescent, Minn., Urbanized Area. MPOs are designated for urbanized areas of 50,000 or more in population to carry out the metropolitan transportation planning process as established in 23 CFR 450 (part of the Code of Federal Regulations) and to provide a forum for local decision-making on transportation issues of a regional nature. The designation must be agreed upon by the governor (in our case, governors of Wisconsin and Minnesota) and the local units of government that together represent at least 75% of the affected population (including the largest incorporated city, based on population, as named by the U.S. Census Bureau). The LAPC is governed by a Policy Board that provides direction to and general oversight of the Metropolitan Planning Organization (MPO) and its staff. The Policy Board is made up of representatives from local governments within our planning area that have opted to join the MPO. Member communities tend to be urbanized and urbanizing and benefit from the LAPC's urban programs. The more rural communities in the planning area are currently not members, however, they are eligible to join. These communities include the towns of Barre, Greenfield, and Hamilton in La Crosse County, and the townships of Dresbach and La Crescent in Winona County, Minn., and Houston County, Minn., respectively. To assist in carrying out the continuing, cooperative, and comprehensive performance-based multimodal transportation planning process required of MPOs, the LAPC has agreements with its member communities, the Wisconsin and Minnesota DOTs, and public transportation operators.

Map 5 State and Federal Agencies



3. The Wisconsin Department of Transportation (DOT) District 5 plays a critical role in many aspects of the county's transportation system, from highway design and development to bicycle and pedestrian facilities and networks.

4. The Wisconsin Department of Natural Resources (DNR) also has a prominent role in the county because of the many DNR-owned lands and facilities that are located here.

5. The University of Wisconsin Extension office is in the city of La Crosse and serves as an educational resource for county residents.

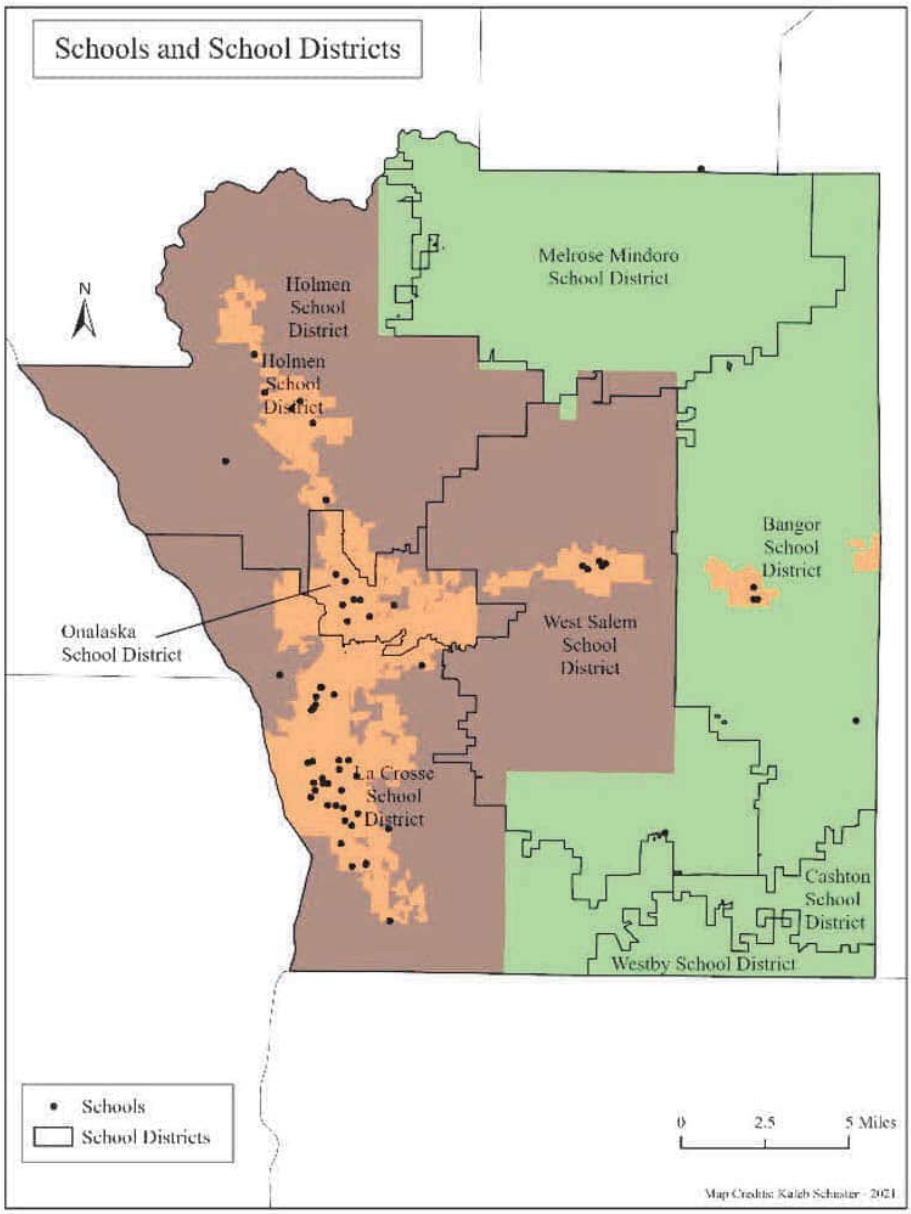
6. The U. S. Fish and Wildlife Service maintains a presence in the county because of the Upper Mississippi River National Wildlife and Fish Refuge.

7. The U. S Army Corps of Engineers also maintains a presence in the county because of their ownership and management of locks and dams along the Mississippi River, which borders the western edge of the county.

The county and its local units of government recognize the importance of working with these state and federal agencies and are committed to continuing an ongoing dialogue with these agencies, both during and after the development of this Comprehensive Plan.

I. School Districts

Map 6 School Locations and Districts in La Crosse County Wisconsin



La Crosse County is served by eight school districts, as depicted on the Schools and School District Map 6

1. La Crosse public schools spend $13,018 per student (2021-22). The average school expenditure in the U. S. is $12,624. There are about 9.6 students per teacher in La Crosse.

2. There are no apparent existing or potential conflicts between the county and the school districts. However, this will be explored throughout the planning process and updated if necessary.

J. Existing or Potential Conflicts and Process to Resolve Conflicts

1. Existing or potential conflicts related to land use decision-making have been reduced due to the multi- jurisdictional process used to develop county and local comprehensive plans.

2. The intergovernmental effort required to develop local plans that concertedly and uniformly support a regional plan has been an ongoing effort. Ostensibly, these efforts have reduced the potential for land use conflicts in the future especially since all plans were developed over approximately the same amount of time and because the La Crosse County Comprehensive Plan unites existing plans into a cohesive document.

3. The process to resolve conflicts is tied to open communication and willingness of elected officials to maintain clear and responsive channels of communication in matters of conflict. The La Crosse County Zoning, Planning and Land Information Department is proactively working with local jurisdictions to develop boundary agreements to mitigate future disagreements within extraterritorial jurisdictions before intergovernmental conflict becomes an issue. Similar efforts are ongoing throughout La Crosse County to ensure effective cooperation between all local governments is maintained

4. Conflicts may arise when local plans and efforts of individual municipalities promote areas of development that do not utilize data analysis which shows development demand. This typically will provide significantly more area “supply” for development than is demanded. This increase in “supply” of land for development negatively affects the real estate market in two ways. An increase in supply reduces the value of the land and creates tension between municipalities which can produce negative relationships and second, can promote improper investment by the public in unnecessary infrastructure to keep up with the artificial creation of a perception of need for said infrastructure. To reduce this potential conflict, municipalities need to carefully analyze the data and ensure that their comprehensive plans provide a conservative number of acres available for development.

Plan Goals & Recommendations

The following chapters contain the plan's goals and recommendations. The plan's core values (sustainability, collaboration, equity, forward-thinking, and respect), combined with the extensive input received by the Comprehensive Plan Advisory Committee and community, guided the process of developing goals and recommendations.

Recommendations and actions performed during the implementation of the plan support the broad plan plan goals which are informed by the county's core values.

Goals related to each plan element are lettered in **bold** and recommendations are numbered below each goal. The order in which goals and recommendations are listed is for reference purposes only and does not suggest order of priority or importance



Sustainability



Collaboration



Equity



Forward-Thinking



Respect

Sustainability

Quadruple Bottom Line:

***Environment *Economy *Social & Cultural *Health & Wellbeing**

As both consumers and stewards of our valuable natural resources, La Crosse County has a particular responsibility to reduce consumption of fossil fuels, lessen impacts to our natural environment, and ensure that the needs of our citizens are met equitably, efficiently, and cost effectively. The environmental and social impacts of county operations are tremendous, including the need for electricity and natural gas to run facilities, the amount of diesel fuel and gasoline consumed to provide emergency services, plow snow, and haul solid waste, and the demands that go with providing vital social services, to name a few. Sustainable community development is a solution for lessening these environmental impacts, ensuring that La Crosse County continues to prosper economically, and for attaining social equity. This chapter will help direct La Crosse County's efforts towards sustainability and resilience for the next 20 years.

Considering Sustainability Principles when Making Decisions



The development of a Sustainability Plan will help guide our community towards a more sustainable and balanced future. To get there, we must consider the decisions that are made today, and ensure that we integrate a Quadruple Bottom Line approach which ensures a balance of economy, government, environment, health and wellbeing, and social and cultural components of the community. Doing this will ensure that La Crosse County leadership is considering the community's needs when making decisions. To ensure that the Quadruple Bottom Line is implemented and integrated, the county board is required to properly consider all four principles in decision making and management.

Policy Decision Framework

- Will the proposal meet the needs of people in La Crosse County?
- Is there adequate demand for the proposed use of resources?
- Is there adequate infrastructure to support the proposal?
- Will the proposal enhance overall prosperity within La Crosse County?
- Is the proposed use efficient for local government to serve?
- Will the proposed use enhance financial opportunities for community members?
- Will the proposed use conflict with established community economic development goals?

- Will the proposal support a resilient and sustainable natural environment?
- Will the proposal impact natural resources?
- Will the proposal impact the climate?
- Will the proposal account for greenhouse gas emissions?

Intergovernmental Cooperation

- Encourage cooperative efforts between the City of La Crosse; Scenic Mississippi Regional Transit; the La Crosse Area Planning Committee and surrounding communities to seek ways to expand public transit.
- Encourage cooperation and coordination on provision of emergency services with local and regional units of government.
- Initiate efforts to consolidate services between governments and quasi-public entities. Discuss the importance of cost-effective and efficient delivery of services throughout La Crosse County communities.

Disaster Planning/Resilience

The La Crosse County All Hazards Mitigation Plan 2020-2024 included all local units of government and organizations that desired to participate. The update of the plan was prepared under the guidance of the La Crosse County Emergency Management Committee (LEPC) due to their familiarity with flooding issues and floodplain management.

It is projected that over the next 25 years, La Crosse County's climate will experience:

- Increases in temperatures of 6.5°F, with the greatest increases in the winter
- Sixteen less nights a year with temperatures below 0°F
- Twenty-four more days a year with temperatures above 90°F
- More precipitation with more severe precipitation events
- Less snow cover, deeper frost depth, and more freeze-thaw cycles

Sources: La Crosse County All Hazards Mitigation Plan 2020-2024 and Weathering Climate Change: A Vulnerability Assessment of Road, Bridge and Rail Infrastructure (La Crosse Area Planning Committee, 2018).

Solutions/Adaptations

Although the impacts of climate change are already being seen in Wisconsin, there are things La Crosse County policymakers, business leaders, and residents can do to help reduce potential impacts from climate change. The

development of climate change mitigation programs can help decrease the impacts from climate change while advancing other community priorities. Examples include implementing cost-effective clean energy policies and programs and reducing carbon emissions. Climate change and clean energy policies and programs can reduce greenhouse gas emissions, lower energy costs, improve air quality and public health, and help achieve economic development goals. Other examples include flood mitigation strategies, flood hazard warning systems and improved land use patterns and designs to infiltrate surface water and minimize impervious surfaces in high hazard areas.

Sustainability Goals & Recommendations:

a) **Pursue sustainability initiatives for county facilities and operations.**

1. Make recommendations on funding related to sustainability initiatives during the annual budget process.
2. Search for ways to partner with other area organizations in shared/group purchasing ventures.
3. Support the effort to bring a car sharing program to La Crosse both politically and financially.
4. Work with Human Resources to create an on-line (La Crosse County Intranet) sustainability training for new employees.
5. Continue to increase tree planting activity on County owned properties through the Land Conservation Department.
6. Develop an energy protocol and educate employees on how to reduce their energy consumption within their departments and be able to take this information home to make a difference in their own energy use.

b) **Promote sustainability programs, policies, actions throughout La Crosse County**.

1. Develop a county-wide energy plan.
2. Join the Wisconsin Local Government climate coalition (wlgcc.org.).
3. Request action plans from local utilities for attaining the 2050 goal of carbon neutrality and 100%clean energy.
4. Upgrade County certification Solsmart from Bronze to Silver .
5. Publicize Couleecap Weatherization programs.
6. Support individual and institutional solar energy projects.
7. Reduce solid waste generation and improve reuse/diversion programs.
8. Pursue electric vehicle infrastructure certification.
9. Wetland mitigation and development.

Agriculture, Natural, and Cultural Resources

The purpose of this Natural, and Cultural Resources Element is to offer policies and recommendations to guide the future conservation, promotion, and effective management of natural, and cultural resources in La Crosse County. Content for this element was determined through the public participation process, review of current goals, review of multiple documents and plans, and input from organizations including the Mississippi Valley Archeology Center and the La Crosse County Historical Society.

General Natural, and Cultural Policy. La Crosse County will require municipalities to utilize county resource protection ordinances and encourage municipalities to develop stricter policies where warranted. Local preparation of special studies, maps, or monitoring strategies to protect agricultural, natural, and cultural resources will be encouraged and enabled to the ability of county government. When possible, the county will assist in directing local governments to appropriate opportunities, personnel, or special interest groups to further resource preservation goals as stated in their local comprehensive land use plans.

Agricultural, Natural and Cultural Resources Goals & Recommendations:

a) **Preserve agricultural land, open space, and environmentally sensitive areas in the county**.

1. Identify and map environmentally and culturally sensitive areas.
2. Develop a conservancy district as part of the La Crosse County Zoning Ordinance.
3. Encourage the development of Cost of Community Services (COCS) studies to determine the fiscal impact of existing local land uses. These studies evaluate working and open lands on equal ground with residential, commercial, and industrial land uses.
4. Direct new non-farm development to sites that would not adversely affect the operation of working lands. Similarly, new non-farm residential development should be tied to stringent deed restrictions or other recorded mutual agreement.
5. Discourage the development of major subdivisions (defined as five or more lots) unless served by public water and sanitary sewer service.

b) **Protect cultural and historic sites throughout the county**.

1. Encourage local historic societies and other organizations to preserve and promote historic places throughout La Crosse County.
2. Work with local communities to identify culturally significant and/or archaeological sites requiring deed restrictions and disturbance limitations to protect the locations, while balancing the privacy and security issues that come with cultural and archeological resources.

c) **Sustain and enhance ground and surface water resources in La Crosse County**.

1. Encourage all municipalities in the county to develop and enforce stormwater management plans that are similar to or more restrictive than the county's ordinance to reduce runoff to surface waters, and to identify treatment options.
2. Implement existing plans (Land and Water Resource Management Plans, etc.) to make the surface waters of the county safe for swimming and fishing.
3. Continue to promote and enforce construction setbacks from all waterways to prevent erosion into and siltation of surface waters.
4. Adopt policies and standards that are up to date with more recent precipitation patterns and amend design standards to reflect this significant increase in frequency and intensity of rainfall in our climate.
5. Explore policies to protect groundwater resources in La Crosse County from non-resident users, or business entities that exist to harvest groundwater resources without returning water back to the local aquifer.
6. Implement short, mid, and long-term nitrate policy recommendations established for the county to improve water quality.



Economic Development

The purpose of this Economic Development Element is to establish priorities and recommendations for how La Crosse County assists in the development of a healthy economy. Much of this work will be done in collaboration with and support of partner organizations to help stabilize, retain, and expand the economic base and build quality, accessible employment opportunities in La Crosse County.

Content for this element was determined through staff research, stakeholder input, and review of current economic development goals and priorities, as set by the La Crosse County Economic Development Fund Board, and also included review of the following documents and plans:

- Municipal Comprehensive Plans
- Mississippi River Regional Planning Commission Comprehensive Economic Development Strategy (CEDS) Report
- 7 Rivers Alliance Workforce Innovation for a Strong Economy (WISE) Plan
- 7 Rivers Region Executive Business Surveys

Additional economic development plans exist that promote specific business sector growth. These plans were also kept in mind when policies and recommendations were developed.

General Economic Development Policies

Bi-annually, the La Crosse County Economic Development Fund Board sets goals and objectives, and they have most recently identified their “Big Picture” goals as follows:

- Encourage high-skill, living-wage job growth & support workforce attraction, retention, and development
- Support tax base creation and assist in the elimination of blight
- Contribute to better housing opportunities, neighborhoods, and quality of life
- Work toward greater efficiency of public services through collaboration
- Welcome an ethnically diverse population to improve our business environment

Priorities:

The Economic Development Fund Board also sets priorities for La Crosse County's work in community and economic development. Most recently the following priorities have been identified:

- Develop, manage, and promote appropriate business and development assistance/incentive programs
- Perform meaningful, effective business outreach
- Provide support for area non-profit organizations that assist in meeting our big picture goals
- Promote land use and transportation policy links
- Develop county-owned properties to highest and best use while working to fill gaps in the market
- Assist in the development of other (municipal and private) properties
- Promote and support entrepreneurship
- Continue to cultivate a local environment of sustainability, building on the existing reputation
- Work with regional partners to study and provide public and board education on new trends and demographics, and maintain meaningful economic indicators
- Market the benefits and opportunities of La Crosse County, for both residents and tourists
- Work with partners to develop incentives and economic solutions to improve the availability of quality childcare and early childhood education options

Economic Development Goals & Recommendations:

a) Enhance economic development infrastructure in the county, strengthening regional competitiveness.

1. Work with partners to encourage/incentivize more quality, affordable childcare options.
2. Work with providers to deliver quality broadband coverage to all areas of the county.
3. Strive to increase the amount of revolving loan funds and grant funding available through federal, state, and other outside sources and encourage funds be used to enhance equity and diversity and to improve the quality of life for residents of the county.
4. Encourage municipalities to adopt zoning that permits higher-density, mixed uses in downtowns and around transportation hubs that once served the entire county but now compete with highway commerce and e-commerce.
5. Encourage municipalities to provide sufficient land supply for both industrial development and continued agricultural operation and to provide adequate buffers between these and other uses.

6. Encourage new business development and expansion that provides "family wage" jobs and a strong tax base.

7. Work with economic development partner organizations to develop a strategic approach to meeting our community and economic development needs.

8. Lead and/or support collaborative efforts to secure local, state, and federal resources that will assist in dealing with Covid-19 pandemic impacts.

b) **Encourage economic expansion and employment opportunities that build upon the diversity of the county's economy.**

1. Enhance opportunities to further build the county's industrial base through integration with technology-based industry clusters.

2. Strengthen the entrepreneurial infrastructure of the community, ensuring that entrepreneurs have the resources they need to grow strong, resilient business ventures.

3. Direct job-creating economic investments to distressed places. These investments would be intended to relieve concentrations of long-term unemployed persons including minorities, developmentally disabled, and the aging, and to encourage the redevelopment of land and buildings within these distressed areas.

4. Continue to explore agricultural programming to enable an active farm economy within La Crosse County (a purchase of development rights (PDR) program, etc.).

5. Promote secondary agriculture- related industries to process and support agricultural production.

6. Strengthen the county's position as a regional distribution, manufacturing, health, technology, tourism, and service center.

c) **Support education and training opportunities so that every adult in the county can become an employable worker**.

1. Continue to support educational programming to prepare La Crosse County's labor force for success in an ever-changing economic landscape.

2. Encourage programming for apprenticeships to grow skilled trades, and technical training to prepare workers for knowledge-based industries.

d) **Incorporate sustainable actions/programs in economic development initiatives**.

1. Promote and utilize sustainable energy resources as an economic opportunity and encourage increased development of alternative energy markets and businesses.

2. Promote sustainable development, energy conservation, and green building techniques, as well as the use of Property Assessed Clean Energy (PACE) financing.

Housing

The Housing Element of a comprehensive plan provides direction to ensure an adequate supply of housing is available for existing and forecasted housing demand. For the purposes of the La Crosse County plan, the element includes policies that local governmental units should explore to promote the development of housing choices that meet the needs of persons of all income levels, all age groups, and all persons with special needs. Additionally, this element provides policies to promote the availability and proper use of land for the development or redevelopment of housing within its jurisdiction.

Recommendations were developed through the public participation process, review of current housing-related goals, and through review from La Crosse County's housing and economic development partners.

General Housing Policy

- La Crosse County will encourage local communities to provide an adequate supply of affordable housing for individuals of all income levels, age groups, and levels of ability.

- Housing redevelopment is encouraged where existing infrastructure is available, and redevelopment complements the existing neighborhood aesthetic.

- Public-private partnerships, cost-sharing, integration of low-cost housing, and other policies to promote housing development that is low-impact and democratically approved will be encouraged.

Housing Goals & Recommendations:

a) **Provide a balance of affordable housing opportunities (including rental units) throughout the county**.

1. Consider programming that allows residents in affordable neighborhoods to stay in their neighborhoods.
2. Encourage the replacement of aging housing stock, adaptive reuse of existing non-residential buildings, and the use of small-scale, infill sites within existing neighborhoods to minimize environmental impacts of sprawling development.
3. Support the La Crosse County Housing Authority in working with municipalities and other organizations in achieving short- and long-term goals related to the creation of affordable housing.
4. Promote, support and provide assistance to homeownership opportunities in multi-family style developments (condo units), improving financial equity opportunities for individuals with moderate and low incomes.

5. Consider tax delinquent lands as potential sites for affordable housing development, and potentially offer them at below market rate prices to not-for-profit housing providers to meet that need and return the property to the tax roll.
6. Continue to pursue housing assistance funding through state and federal programs, such as Community Development Block Grants.
7. Encourage integrated mixed-income and mixed-use neighborhood developments that provide an array of home sizes and prices.

b) **Promote innovative housing techniques (Planned Unit Developments, clustering, accessory apartments, straw bale homes, rammed earth, cord wood, 3D- Printed, tiny homes, etc.) at appropriate locations in the county**.

1. Update ordinances to address varied housing techniques to ensuring safety of residents.
2. Consider program assistance to builders promoting alternative construction types that lower building costs and/or on-going energy usage.
3. Explore and facilitate new La Crosse County Housing Authority developments with particular focus on alternative building techniques.

c) **Facilitate a regional approach to preventing homelessness**.

1. Strive to provide housing opportunities within all communities for transitioning homeless populations.



Intergovernmental Cooperation

This Intergovernmental Cooperation Element is an essential component of any comprehensive plan. Within this element the relationships between public, quasi-public, and private entities are discussed to increase the efficiencies and capabilities of each entity to provide service and support throughout La Crosse County. The following policies and recommendations have been developed to guide the future development of various cooperative practices and agreements.

General Intergovernmental Cooperation Policy

It is the county's policy to participate in intergovernmental coordination efforts with federal, state, and local governments. La Crosse County will support intergovernmental and private sector coordination to ensure:

- Economic development in conformance with comprehensive planning policy.
- Reduction of dependence on county resources for needed services.
- Increased accountability and responsiveness to regional and county-wide needs.
- Increased efficiencies in the delivery of services.
- The integrity of the land-use policies of any county comprehensive plan element is preserved.
- The responsibility and support for land use planning will be coordinated with adjacent jurisdictions through the adoption of local comprehensive plans and other planning agreements which will recognize:
    - That the county will maintain planning oversight through the comprehensive plan in unincorporated areas until and during any jurisdictional transition
    - The county will support the planning process for unincorporated areas and establish and participate in a cooperative process to address the future of urban service provision issues.
- La Crosse County will continue to encourage the development of cooperative boundary agreements between municipalities.

- County resources are used to leverage other resources for the encouragement of economically viable agricultural and forest areas, for habitat conservation and stabilizing rural areas. These initiatives could include:
    - Joint development of marketing facilities for agricultural products, such as wholesale and farmers' markets
    - Support for programs which conserve wildlife habitat, particularly wetlands, through private/public cooperation.
    - The encouragement of incentive programs or other compensatory mechanisms for the preservation of working lands, especially the purchase of conservation easements.

Intergovernmental Cooperation Goals & Recommendations:

a) Foster communication with/between local municipalities increasing opportunities for collaboration on projects, plans, and service delivery.

1. Prior to actions on rezoning of lands, the county zoning committee will take under advisement the recommendations provided in the town plans as well as any plans prepared by cities or villages for the purpose of seeking coordinated and compatible growth.
2. Encourage cooperation and coordination on provision of emergency services with local and regional units of government.
3. Encourage all municipalities in the county to develop and enforce erosion control, stormwater management, and groundwater recharge plans that are similar or more restrictive than county ordinances.
4. La Crosse County should take the lead in encouraging municipal boundary agreements.

Transportation

The purpose of this Transportation Chapter is to offer goals, policies, and recommendations/actions to maintain, improve and enhance all modes of transportation facilities and services in La Crosse County. Content for this chapter was gathered through public input, review of current transportation plans and documents, as well as review and input by the La Crosse Area Planning Committee (LAPC) and transportation stakeholders.

General Transportation Policy

- Future transportation plans developed and maintained by local jurisdictions, La Crosse County, the La Crosse Area Planning Committee, and the State of Wisconsin should address all modes of transportation, including highway, rail, water, air, public transit, bicycle, and pedestrian travel.

- Special attention should be paid to the public transit needs of people who are elderly and persons living with disabilities.

- Opportunities for intergovernmental cooperation on planning and funding of transportation facilities and services shall be encouraged.

Transportation Goals & Recommendations:

a) Maintain and improve the transportation system based on regional priorities that will benefit all users.

1. Ensure transportation system planning is coordinated between La Crosse County, La Crosse Area Planning Committee (LAPC), local municipalities and local/state transportation agencies.
2. Work in conjunction with Wisconsin Department of Transportation, local municipalities on the planning and implementation of the U.S. Highway 53 La Crosse Corridor Major Project.
3. Support efforts to enable the development of Regional Transit Authorities (RTA).

b) Build upon La Crosse County's strong bike and pedestrian trail system to enhance recreational and utilitarian travel opportunities.

1. Work with the local units of government, the LAPC and various other agencies to help communities access sources of funding for multi-use trails.

2. Encourage cooperative efforts to further develop a county-wide trail system that provides safe and efficient routes to interconnect La Crosse County communities.
3. Support the Bluffland Coalition's "Blufflands Plan" and efforts to implement a multi-jurisdictional bluff land trail network.

c) Lead efforts to plan and develop infrastructure for alternative energy vehicles, automated vehicles (AV's), connected vehicles (CAV's) and other emerging transportation technology.

1. Facilitate a collaborative approach to electric vehicle infrastructure plan development.
2. Identify sources and secure funding for electric, automated, and connected vehicle infrastructure.

d) Continue to improve public transportation services and alternative transportation methods to meet the needs of all residents with heightened attention to the unique needs of residents who live with disabilities, low income, and are aging.

1. Facilitate local unit of government implementation of Transportation Demand Management (TDM) practices (car/ridesharing, commuting incentives, parking costs, transit options, etc.) providing alternative reliable travel choices.
2. Facilitate cooperative efforts between local units of government and public transit providers to seek equitable ways to expand public transit (service area, hours, populations served, etc.).
3. Promote "Transit Ready" development where applicable and encourage population densities that support public transit service.

e) Maintain and enhance a safe, reliable, and resilient public road system throughout the county.

1. Continue consistent monitoring and recording of the county highway system (through WISLR and others) to identify, reduce, and minimize deficiencies in the system.
2. Implement the recommendations in the Capital Improvement Plan and Comprehensive County Road Maintenance and Replacement Study.
3. New roads or improvements to existing public roads shall meet the jurisdictional authority's design and construction standards (pavement/shoulder width, driveway access/spacing, signage, etc.)
4. Strengthen and/or develop policies minimizing traffic pressure on collectors (require developments to provide external connections to adjacent development) and limit road/driveway development on active agricultural land.

5. Require traffic impact analysis on all new developments with more than five lots and consider traffic calming techniques when applicable.

f) Support and promote rail, air, and water transportation improvements that will benefit passenger and freight transportation in La Crosse County and the region.

1. Assist in the implementation and continue support of the TCMC (Amtrak 2nd daily train) rail project.
2. Enhance rail safety by improving rail crossings and consider grade separated crossings where practical.
3. Ensure the La Crosse Municipal Airport continues to serve the general aviation and air commuting needs of the community as well as regional air passenger and freight services.
4. Support implementation of recommendations in the Port of La Crosse Harbor Plan.





Utilities and Community Facilities

The purpose of this Utilities and Community Facilities Element is to offer policies and recommendations to guide the future development of utilities and community facilities in La Crosse County. This element of the county-wide plan is much more general than local municipal plans and will not include an in-depth analysis of local utilities or community facilities. Instead, it will discuss issues of regional importance such as ground water, transmission line corridors, equitable distribution of public services, and other issues within the purview of county government. Content for this element was determined through the public participation process, review of current goals, and includes review of related documents and plans

General Utilities and Community Facilities Principals

To provide for the sustainability of future county-wide development by ensuring capacity for urban and rural uses and densities, La Crosse County will:

- Encourage utility and facility resource sharing that fairly distributes and compensates all cities, villages, and towns for past, present, and future investments in public services.
- Promote the sustainable development of utilities and community facilities to protect environmental resources.
- Work to develop and implement the recommendations of adopted plans related to sewer, water, power, and recreational facility development.
- Identify programs, funding, and partnering to develop renewable energy resources and distribution capabilities.
- Direct public investments in new or expanded community facilities toward meeting the long-range needs of the county overall.

Utilities & Community Facilities Goals and Recommendations

a) **Encourage La Crosse County municipalities to provide for the public recreation needs of all segments of the population.**

1. Facilitate continued utilization of the La Crosse County Outdoor Recreation Plan (2019).
2. Ensure recreation and park space is made available as a required part of urban density development.
3. Incorporate scenic areas and viewsheds in La Crosse County into a system of protected open spaces, scenic trails and parks.

b) **Protect groundwater resources, distribution systems, recharge areas, and wellheads from contamination, degradation, and overdevelopment.**

1. Identify ways to prevent further groundwater contamination, identify appropriate locations for new wells, and make more efficient and economical use of existing wells.
2. Encourage wellhead protection ordinances for municipal wells within the county.

c) **Manage solid waste and wastewater treatment facilities in an environmentally sensitive manner.**

1. Work with La Crosse County's Solid Waste Policy Board to implement the recommendations of the Solid Waste Management Plan.
2. Strengthen service relationships and properly manage solid waste disposal within the region.
3. Ensure that landfill areas are zoned properly and ensure appropriate buffer areas of either industrial uses or green spaces.
4. Ensure that there will be a sufficient growth plan for landfill areas or determine an alternative solution if the current area is not desired for growth.
5. Support connection to existing waste water treatment facilities when it's a cost effective, environmentally conscious solution.
6. Require site plans and density guidelines (dwelling units per acre) before approval of municipal sewer extensions to residential subdivisions.

7. In new developments promote incorporation of adequate open space with pervious surface areas to help control stormwater in an environmentally sound and natural manner.

d) **Ensure adequate utility and communication infrastructure throughout La Crosse County.**

1. Work with utility/communication providers to monitor existing supplies and forecast future demand to provide sufficient delivery for a variety of consumers.
2. Protect residents from major line development through the county that does not benefit La Crosse County users.
3. Support Next Generation 911 in the conversion from previously used tabular data obtained from telephone companies for addressing to the use of spatial data.

di) **Promote sustainable, environmentally sensitive energy resources.**

1. Encourage participation of agricultural operations in energy-conserving programs.
2. Encourage all public buildings to meet or exceed the Energy Efficiency and Renewables standards (LEED – Like).
3. Support electrical grid resilience and stabilization throughout the region.
4. Encourage the continued use of Xcel's refuse-derived fuel power plant and ensure that enough waste is being provided to meet minimum contract demands.
5. Pursue other technologies which will bring even higher standards of environmentally sensitive power generation.

dii) **Site and manage new and existing public facilities in an equitable manner.**

1. Identify equitable and acceptable ways to distribute the costs and benefits of public services and facilities between the private and public sectors.
2. Implement a public engagement process to include early and continuous public involvement when siting new public facilities.
3. New facilities shall conform to local siting requirements and if they are projected to generate substantial travel demand, attempt to locate facilities along transportation/public transit corridors.

Land Use

There is a direct relationship between the local and county plans. To accommodate minor differences in classification among local jurisdictional plans within La Crosse County, broad categories were developed to consolidate similar uses. The intent is that the broad county plan will generally depict the planned growth pattern, while local plans will dictate more specifically the type, amount, and intensity of allowable development.

The vision of the Future Land Use Map is achieved by incremental amendments to the county zoning map. This process requires application for a rezoning from a petitioner and a public hearing process, as required by state statutes. Rezonings that are not consistent with the Future Land Use Map are discouraged.

Growth Projections

Future land use projections represent generalized growth scenarios based on state projections and current development densities. The projections indicate the county should generally plan to accommodate 5,000 additional combined acres of residential, commercial, and industrial land over the next 20 years. A generalized look at land supply shows that there are nearly 190,000 acres that are physically suited for development. Below is a table (Table 13) of residential future land use projections. The below projections were established using population projections from the American Community Survey, historical building permit trends, and the core values of the comprehensive plan. The Committee utilized a vision for the future of La Crosse County where the growth should occur if the development was utilizing the core values in deciding the location of the majority of future residential development.

When preparing a broad growth plan at this scale, it is often necessary to identify growth areas that exceed the generalized projection. This technique, often referred to as a "market adjustment" is done to account for minor changes in market conditions and the immediate availability of land designated for development purposes. For this future land use map (Map 7), the Committee has adopted a market adjustment of 200%.

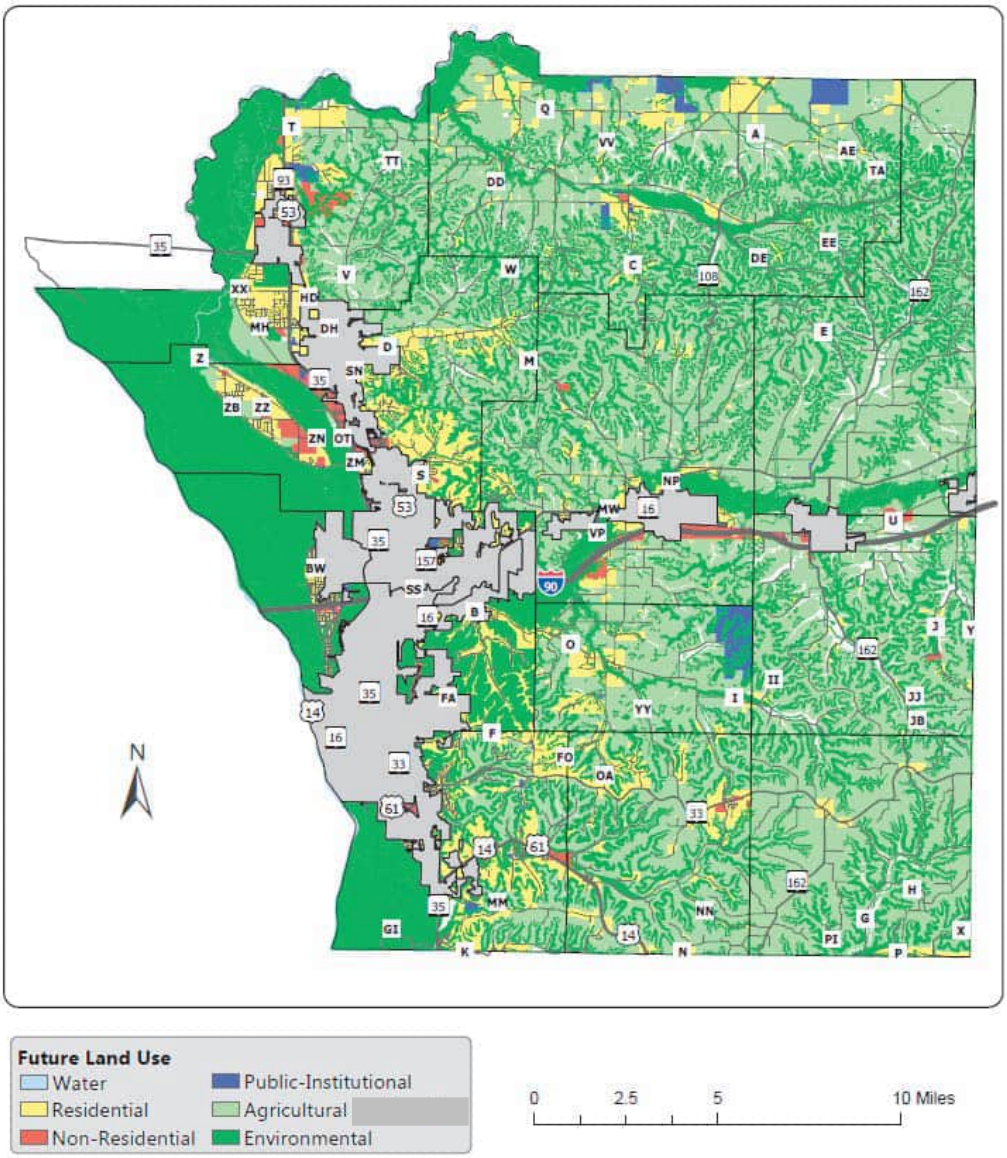
Table 13. Future Land Use Projections

Future Land Use Projections					
Municipality	Residents/Acre	2030 Population Projected Change	Proposed Projections (based on core values)	Projected acres of residential land use in 10 years	200% market Adjustment for 20 year projected residential acres
Bangor	0.670	10	10	14	57
Burns	2.148	-5	-10	0	0
Farmington	2.583	175	200	285	1138
Greenfield	3.529	245	245	349	1394
Washington	1.613	-25	-25	0	0
TOTALS		400	420	647.3	2589
Barre	3.009	110	50	43	172
Campbell	8.857	5	5	4	17
Hamilton	2.645	240	50	43	172
Holland	3.620	630	500	429	1715
Medary	3.434	60	60	51	206
Onalaska	3.792	315	315	270	1080
Shelby	4.489	-5	375	322	1286
TOTALS		1355	1355	1162	4648
Towns Subtotal		1755	1755	1809	7237
Bangor	11.500	90	50	11	44
Holmen	14.949	1560	800	175	702
Rockland	10.129	35	35	8	31
West Salem	13.049	340	300	66	263
La Crosse	19.847	150	2080	456	1825
Onalaska	12.593	2090	1000	219	877
TOTALS		4265	4265	935	3742
OVERALL TOTAL			6040	2745	10979

The Future Land Use Map has been created based on the following:

- The Future Land Use Map is the 20 year vision of future land uses in the county.
- Land use classes are assigned to properties based on public input and general land use best practices. The Future Land Use Map is updated approximately every 2 years to reflect changes made to town future land use maps as they perform town co mprehensive plan updates.
- Five broad classes have been established to guide the county planning process as discussed at previous meetings. A description of the uses allowed within these categories is found on the following pages. Town Future Land Use Classes can be more specific than the County's classes. For example, where the County's map shows "Non-Commercial", a town's map may show "Mixed-Use Town Center" and be considered consistent with the County's map.
- The County Future Land Use Map is a "quilt of the 12 town's future land use maps. The County advises towns to ensure county and town plans are realistic and consistent and based on data and planning best practices.
- To view the Future Land Use map online, go to https://arcg.is/1rv4H9. Individual future land use maps for each town in the county can be viewed through that link.

Map 7. Future Land Use: La Crosse County



Future Land Use Classes

This section outlines the planned future land use classes for La Crosse County depicted on the Future Land Use Map. County future land use classes (as numbered below) represent a consolidation of the more specific county zoning districts. This relationship is described on page 112. Each land use class has a purpose statement that describes the intent of each district and its allowable uses.

Rezoning/zoning map amendment requests should not be approved if a proposed zoning district is not consistent with a corresponding future land use classification, as designated for a property on the Future Land Use Map.

Frequent, significant changes to the Future Land Use Map are highly discouraged, as they reduce the integrity and effectiveness of this plan and could derail the achievement of long-term community goals. Frequent changes are an inefficient use of town and County resources, as the amendment process can take months, and it requires several steps be completed in accordance with state statutes. [3]

1. **Residential.** The residential class includes land uses where the predominant use is housing. In areas that are zoned residential, buildings may include single family housing, multiple family housing (apartments, duplexes, townhomes, and condominiums) or mobile homes. Zoning for residential use may permit some limited, accessory commercial services or work opportunities or may totally exclude business and industry. *(Corresponding County Zoning Districts: Residential A, Residential B, Residential C, Manufactured Home Community, Rural, and Planned Unit Development)*

2. **Non-Residential.** A non-residential class includes uses that are business related, including commercial, retail, or industrial. Zoning for these areas is established to provide separation from incompatible uses, which may include residential neighborhoods and non-publicly owned or operated outdoor recreation uses. (*Corresponding Zoning Districts: Commercial, Light Industrial, Industrial, Recreation and Natural Resource, and Planned Unit Development*)

3. **Public/Institutional.** This land use class encompasses a range of public, social, and institutional uses. These uses are public or semi-public, and generally tax exempt. Specific uses include schools, libraries, parks, utility infrastructure, municipal buildings, emergency response and public safety buildings, health care facilities, travel-related facilities, places of worship, or other governmental lands. As a broad policy, the Future Land Use Map will not depict the exact future location of these facilities. Location of public-owned or operated recreation areas and vital public service-oriented uses is less limited than other uses. Siting guidelines for new facilities are proposed in the recommendations section of this chapter. Any future land use class can accommodate a rezoning to the Public Facilities and Institutional Zoning District. (*Corresponding Zoning Districts: Public Facilities & Institutional and Recreation and Natural Resource*)

4. **Agricultural.** The Agricultural class is established for areas in which agricultural and certain compatible low intensity uses are encouraged as the principal uses of land. This district is to preserve agricultural land for food and fiber production; protect productive farming by preventing conflicts between incompatible uses; and especially to implement the provisions of the County Farmland Preservation Plan, when adopted and periodically revised; and comply with the provisions of the Farmland Preservation Law to permit eligible landowners to receive tax credits under ss. 71.09(11), Wis. Stats. (*Corresponding Zoning Districts: Exclusive Agriculture and General Agriculture Disticts; suitable to rezone to Recreation and Natural Resource District)*

5. **Environmental.** The Environmental class includes areas where special protection is encouraged because of unique landscape, topographical features, wildlife, or historical value. They contain Floodplains; Steep Slopes 30% or greater; Wetlands; Preserved Lands in permanent conservation easements; and viewsheds, historic, archaeological, or culturally significant sites. Since we do not currently have a zoning district for this environmental land use class, and while development is to be discouraged in these areas, they may be zoned consistent with adjoining zoning districts.

Land Use Goals & Recommendations:

a) **Support innovative approaches to land development to increase flexibility, sustainability, and resilience.**

1. Identify a sufficient supply of developable land for a range of different uses, in areas, types, and densities consistent with the local municipality's wishes and service requirements.

b) **Maintain plans and ordinances to manage future development throughout the county.**

1. Work with the towns, villages, cities, and surrounding counties to resolve remaining incompatibilities between local land use plans over the 20-year planning period.
2. Comprehensive Plan updates or amendments shall be required for county and local plans as communities reach their projected growth guidelines outlined in this chapter.
3. Update codes, ordinances, and other county programs, to implement recommendations in the County Plan.
4. Consider the development of new zoning districts as well as policies that allow for density- based zoning programs.
5. Require developers to prepare an independent fiscal or economic impact study per the municipality's requirements.

c) **Establish land development principles that preserve La Crosse County's natural resources and viewsheds.**

1. Develop Conservation Design Principles incorporating the use of cluster/conservation subdivision design and other similar existing models.
2. Establish design corridors along major transportation thoroughfares (Great River Road, Interstate 90, Highway 16, etc.).
3. Require new development in designated areas to meet local standards and guidelines such as:
    - "Hide" development from main roads through natural vegetation.
    - Provide vegetative buffers between building sites and sensitive historical features and natural resource areas.
    - Preserve mature trees, vegetation, and other attributes that relate to environmental areas. Prohibit or limit the placement of homes and buildings on exposed bluffs or ridge lines.
    - Integrate natural resources into the subdivision design as aesthetic and conservation landscape elements.
    - Restore degraded environmental areas within the subdivisions, such as streams and wetlands.
    - Maximize preservation of common open space in the neighborhood through public dedication and/or private management of open space.

4. Consider the implementation of Bluff Design Guidelines addressing the following:

    - Preserve the hillsides, scenic vistas, woodlands, wildlife habitat, and associated rare features found in the Coulee Region.
    - Prohibit ridge top “sky lining” that alters the natural land profiles with built structures. Limit the visual impact of any new development that can legally be constructed.
    - Cluster development in a manner to maximize visually significant, unfragmented woodlands and open spaces.
    - Design buildings on hillsides to follow the natural terrain in a manner that minimizes earth disturbance.
    - Construct fences that are wildlife-friendly using fence designs that provide exits and corridors for wildlife.
    - Place all utilities underground.
    - Restrict or shield lighting preserving the dark night sky.



Implementation

The La Crosse County Comprehensive Plan establishes a framework for a wide variety of public decisions affecting growth, development, community character, and public expenditures. This element of the plan consolidates opportunities and direction for La Crosse County over the next twenty years. It includes a synopsis of previously completed planning components (citizen participation process, plan goals, etc.) and a strategic action plan that prioritizes recommendations to achieve planning goals. The element also includes information about evaluating, amending, and updating this plan to ensure consistency with other planning documents, and to keep the plan current and relevant over time.

Citizen Participation Process

The main purpose of the public participation process was to make all citizens of La Crosse County aware of the progress of the county-wide comprehensive plan and to offer the public opportunities to make suggestions or comments during the process. Public meetings, workshops, and open houses provided opportunities for the public to openly discuss comprehensive planning issues with local decision makers, county staff, and the hired planning consultant. Formal public hearings were also conducted as part of the plan adoption process to allow public testimony to be made regarding the La Crosse County Comprehensive Plan. During plan development, every effort was made to ensure that public meetings were held at one or more public locations central and convenient to all citizens of La Crosse County. A series of public surveys were conducted on key elements of the plan, with opportunities for online and written participation.

Two of the major undertakings during this process included a series of sub-area meetings throughout the county, and a county-wide survey. In June and July 2021, landowner meetings were held to discuss preferred implementation tools. Examples were divided into incentive-based approaches (“carrots”) or regulatory tools (“sticks”). Overall, incentives were thought to increase voluntary compliance, but meeting participants realized some regulatory tools were also necessary. Many of those tools are represented in the next section of this Implementation Element. Results from all sub- area meetings were carried forward throughout plan development.

Beyond citizen involvement, other stakeholder groups such as county boards and commissions, county staff, and other public or private entities were included in the development of recommendations to ensure implementation steps are realistic and practical.

The primary oversight committee involved in the development of the La Crosse County Comprehensive Plan was the Comprehensive Plan Advisory Committee. This group met monthly to review plan progress, deliverables, and outcomes.

Purpose

Wisconsin's comprehensive planning law (Wisconsin Statute Section 66. 1001) requires the preparation of an Implementation Element as part of a nine-element comprehensive plan. The implementation plan needs to include:

Implementation Tools

- Implementation Tools include the rules, policies, and ordinances used to facilitate or control for a desired outcome. Examples include zoning, subdivision, and official mapping, or the availability of certain incentives. This section includes both regulatory and non-regulatory measures.

Regulatory Measures

- For the purposes of this document, "regulatory measures" are those that must be adhered to by everyone if adopted. Regulatory measures can be used to guide development and implement the recommendations of a comprehensive plan. These measures are officially adopted as ordinances (or as revisions to the existing ordinances). Some of the implementation tools are meant solely for use by municipalities within La Crosse County who may or may not choose to utilize these measures at their discretion with or without county assistance.

Non-Regulatory Measures

- For the purposes of this document, "non-regulatory measures" are meant to encourage a particular practice, but not legislate it. Non-regulatory measures can be used to guide development and implement the recommendations of a comprehensive plan. These measures often exist as policies or as special incentives available to willing participants. Some of the implementation tools are meant solely for use by municipalities within La Crosse County who may or may not choose to utilize these measures at their discretion with or without county assistance.

Consistency Among Plan Elements

- The State of Wisconsin planning legislation requires that the implementation element describe how each of the nine-elements will be integrated and made consistent with the other elements of the plan. Since La Crosse County completed all planning elements simultaneously, no known inconsistencies exist.

- This comprehensive plan references previous planning efforts, and details future planning needs. Whenever possible, existing municipal plans were incorporated in part or in whole, to ensure consistency with local decision making. To keep consistency with the comprehensive plan, the county should incorporate existing plans as components to the comprehensive plan and adopt all future plans as detailed elements of this plan.

Plan Adoption, Monitoring, Amendments and Update

Plan Adoption - To implement this plan, it must be adopted by the La Crosse County Planning, Resources and Development Committee. After the Committee adopts the Plan by resolution, the county board must adopt the plan by ordinance. This action formalizes the plan document as a frame of reference for general development decisions over the next 20 years. Once formally adopted, the plan becomes a tool for communicating the community's land use policy and for coordinating legislative decisions.

Plan Use, Evaluation, and Amendments

1. La Crosse County will base all its land use decisions against this plan's goals, objectives, policies, and recommendations, including decisions on private development proposals, public investments, regulations, incentives, and other actions.

2. La Crosse County can expect gradual change in the years to come. Although this plan has described policies and actions for future implementation, it is impossible to predict the exact future condition of the county. As such, the goals, objectives, and actions should be monitored on a regular basis to maintain concurrence with changing conditions.

3. The La Crosse County Comprehensive Plan may be amended at any time by the county board following the same statutory process to amend the plan as it originally followed (in accordance with Wis. Stats. 66.1001) when it was initially adopted, regardless of how minor the amendment or change is.

4. To keep current with town/municipal actions, the County intends to consider amendments to the Future Land Use Map approximately every 24 months to address changing conditions and consider future land use map amendments proposed by town comprehensive plans. Municipalities amending or updating their local comprehensive plan should coordinate with the county on such decisions and submit appropriate documentation to ensure consistency between the local and county plans. Any town or county amendment must follow the procedure required by Wis. Stats. 66.1001.

5. The plan should be evaluated at least every 5 years and undergo a major update at least every 10 years. Members of the county board, planning committees, and any other decision-making body should periodically review the plan and identify areas that might need to be updated. Changes to the goals, recommendations, and intent of the plan will require suitable public engagement.

6. The Comprehensive Plan Steering Committee should reconvene 5 years after the initial adoption of the La Crosse County Comprehensive Plan, and every five years thereafter, to review the comprehensive plan and suggest any amendments to the La Crosse County Board. The review should consist of the following steps:

- Solicit recommendations for amendments from the general public, using procedures described in the Public Participation Plan.
- Review annual reports on the comprehensive plan, generated when updates to the Future Land Use Map are made.
- Review goals and objectives to ensure they are still relevant and reflect current community desires.
- Review policies, programs, and implementation strategies to eliminate completed tasks and identify new approaches if appropriate. Update Action Plan, as needed.

Plan Update

According to the State Comprehensive Planning Law, this Plan must be updated at least once every ten years. As opposed to an amendment or evaluation, the plan update is a major rewrite of the plan document and supporting maps. If the evaluation and amendment process outlined above takes place, it is likely these periodic amendments will keep the plan current and focus should instead be made on updating aging components of the plan, such as existing conditions (which could be updated with new Census information) and maps.



5 Year Action Plan

Table 14 provides a detailed list and work schedule of actions that the county should complete in the next 5 years as part of the implementation of the comprehensive plan. This list is updated periodically as tasks are completed and priorities shift over time. These actions have been identified by staff as steps necessary to enact plan recommendation and support plan goals. Many of the actions will require collaboration with other partners.

TABLE 14. 5 Year Action Plan

2024-2028 Comprehensive Plan 5 Year Action Plan				
Plan Chapter	Recommendations	Action Steps	Staff Leads	Schedule
Sustainability	**Data Collection & Funding for Sustainability** a)1. Make recommendations on funding related to sustainability initiatives during the annual budget process.	Action 1: Fleet Assessment 1) Consult with facilities and various departments to inventory fleet vehicles and future vehicle needs. 2) Participate in Xcel's fleet electrification program to track current vehicle use to identify potential EV savings (https://wi.my.xcelenergy.com/s/business/ev/fleet). 3) Develop cost estimates for phased replacement of targeted fleet vehicles, and possibly SMRT buses, over time. Action 2: Facilities Assessment 1) Hire consultant to expand upon the Sustainability Indicators Reports and perform and Green House Gas (GHG) Assessment of county facilities to establish baseline to inform decision making & planning. Consider applying to Xcel Energy's Partner's in Energy Program to supplement GHG Assessment findings. 2) Complete EPA Energy Star Portfolio. Action 3: Consider performing an energy audit of county buildings to identify opportunities to increase energy efficiency with specific structure-related improvements. Action 4: Complete GHG projections from County operations following Climate Action Plan completion.	Action 1: Planner Action 2: Planner	Action 1: Winter 2023-2024 Action 2: 202 Action 3: 202 Action 4: 202
	Climate Action Plan b)1. Develop a county-wide sustainability and energy plan.	Action 1: Draft CAP Pt. 1 Operations Plan 1) Research example plans, including the La Crosse Climate Action Plan. 2) Consult Focus On Energy's energy plan resource. 3) Establish internal steering committee of stakeholders. 4) Consider complete assessment of energy usage. Consider registering for Xcel Partners in Energy. 5) Perform community survey and outreach/education as needed. 6) Prioritize goals and recommendations. 7) Draft plan. Consider including EV readiness plan. 8) Implement plan internally. Action 2: Draft CAP Pt. 2 Community Plan 1) Research example plans, including the La Crosse Climate Action Plan. 2) Establish public engagement plan. 3) Establish Community Advisory Committee. 4) Prioritize goals and recommendations. 5) Draft plan. Consider including EV readiness plan. 6) Implement plan internally.	Action 1: ZPLI Administrator Action 2: Planner Action 3: Planner	Action 1: 202 2024 Action 2: 202
	Accessible Funding for the Public b)5. Publicize Couleecap Weatherization programs.	Create a Community Fact Sheet/Dashboard 1) Form a small work group to research and and gather community data (possible topics: housing, health, crime, transportation, energy, sustainability, economic development, education, agriculture, pollution, recycling/waste). 2) Envision graphic layout for the service. Evaluate whether current webpage is suitable. 3) Consider contracting web design staff to create site dashboard(s) or assign project to Marketing and IT. Create dashboard. Assign staff lead to regularly update the dashboard with new data. 4) Create marketing materials to notify public the dashboard service is available. 5) Provide an online questionnaire to elicit public feedback. 6) Evaluate progress towards goals or identify goals for future implementation based on changes in datasets over time.	Marketing	2024
	Increase Solar b)6. Support individual and institutional solar energy projects.	Action 1: Group-buy Solar Partnerships 1) Partner with the City of La Crosse to once again perform solar group buys though the Grow Solar La Crosse Program and Midwest Renew. 2) Coordinate with Towns to evaluate installation of solar at town halls/town facilities. Action 2: Town Hall Solar Acquisition 1) Evaluate feasibility and interest in renewable energy generation at town halls. 2) Identify opportunities and pursue grant funding. Action 3: Publicize the successes of 2023-24 County solar project.	Action 1: Planner Action 2: Planner, Town Clerks Action 3: Marketing	Action 1: 202 Action 2: 202 2027 Action 3: 202 2025
	Reduce Barriers 4. Upgrade County certification Solsmart from Bronze to Silver.	1) Obtain County's existing account credentials. 2) Free consultation call with Solsmart. 3) Consult program guide and complete Silver prerequisite credits: permit staff training, inspection staff training, zoning clarification. 4) Submit application. (https://solsmart.org/get-started/apply-for-designation/) 5) Results to be received within 14 days. Publicize designation if successful. 6) Silver obtained 11/23. Gold tier certification following CAP adoption.	Sustainability Intern, Planner	2023-2024
	Protect Wetlands b)9. Wetland mitigation and development	1) Form a work group of planning, zoning, and land conservation staff to analyze zoning, subdivision, animal waste management, stormwater and erosion control ordinances to determine whether current policies adequately protect perennial and intermittent wetlands. 2) Identify potential administrative "pain points". 3) Identify areas for improvement in the work group, draft improved language and formatting, and deliberate on changes. 4) Leverage conservation reserve program (CRP) models and funding to lead protection of wetlands.	Land Conservation, Zoning	2025
Equity	Recommendations	Action Steps	Staff Leads	Schedule
	DEI Action Plan Support recommendations for change as a result of the La Crosse County Board passing a resolution in April 2020 declaring Racism as a Public Health Crisis (5 Year Action Plan)	La Crosse DEI Committee, Diversity, Equity and Inclusion Plan	La Crosse County Board, Committees, Staff	Ongoing
	Recommendations	Action Steps	Staff Leads	Schedule
	Cost of Community Services Studies 3. Encourage the development of Cost of Community Services (COCS) studies to determine the fiscal impact of existing local land uses. These studies evaluate working and open lands on equal ground with residential, commercial, and industrial land uses.	Consider hiring a consultant to complete county study. Consider partnering with UW Extension. Last performed in 2012.	Community Development Manager, UW Ext., Planner	2026
	Farmland Preservation a)4. Direct new non-farm development to sites that would not adversely affect the operation of working lands. Similarly, new non-farm residential development should be tied to stringent deed restrictions or other recorded mutual agreement.	Action 1: Evaluate Adoption of a Conservation Easement Purchase Ordinance 1) Establish staff review team. 2) Evaluate past program use and potential improvements. 3) Identify funding source/allocation. 4) Draft improved policies and procedures. 5) Identify locations to apply ordinance. Action 2: Promote Cultural Farming Practices 1) Partner with UW-Extension educators and farming advocacy groups to connect different varieties of one another to share knowledge and resources. 2) Establish community plots for niche, non-commercial farming practices on County owned lands. Action 3: Food Systems Council 1) Review other county models. 2) Establish an advocacy group to support local food systems and connect producers with local markets. Action 4: Continue to Administer BFT Farm Preservation Standards.	Action 1: Land Conservation Action 2: Facilities, Land Conservation, UW-Extension Action 3: Land Conservation, Planner, Community Development Manager Action 4: Planner, Zoning	Action 1: 202 Action 2: 202 Action 3: 202 Action 4: Ongoing

Agricultural, Cultural, and Natural Resources	**Smart Residential Growth** a)5. Discourage the development of major subdivisions(defined as five or more lots) unless served by public water and sanitary sewer service.	1) Communicate with Sanitary District Managers regarding capacity. 2) Communicate with existing property owners near services. 3) Periodically update the future land use map surrounding sanitary district to support connections to public sanitary service.	Community Development Manager, Zoning, Planner	Ongoing
	Promote Stormwater Management c)1. Encourage all municipalities in the county to develop and enforce stormwater management plans that are similar to, or more restrictive than, the county's ordinance to reduce runoff to surface waters, and to identify treatment options.	Action 1: ARPA Stormwater Management Grant 1) Revise program procedures as needed. 2) Award funds to applicants for retro-active installation of stormwater management BMPs. 3) Identify new funding source to continue program once ARPA funding runs out. Action 2: Outreach and Promotion of BMPs 1) Organize internal team of county staff. Prepare communications strategy and guidance for municipalities. 2) Schedule a series of discussions with individual municipalities to discuss needs. 3) Optional - Research best management practices. Update stormwater ordinance to be more intuitive and interactive. 4) Coordinate plan writing and adoption with county staff and municipal staff. 5) Promote stormwater BMPs with "Soak It Up!" award program. 6) Provide construction site erosion control training to other staff. 7) Generally, promote BMPs with stormwater group Action 3: Complete MS4 Audit Task List	Action 1-3: Land Conservation	Action 1: 202 Action 2: Ongoing Action 3: 202
	Flood Hazard Mitigation Policies c)4. Adopt policies and standards that are up to date with more recent precipitation patterns and amend design standards to reflect this significant increase in frequency and intensity of rainfall in our climate.	Action 1: Evaluate Chapter 16 & 20 Ordinances 1) Establish an internal team of county staff. Prepare communications strategy. 2) Research best management practices. 3) Draft, revise, and adopt improved zoning, stormwater management, and/or subdivision standards. 4) Implement agricultural BMPs to address increased runoff (cover crops, damns, etc.). 5) Optional - Investigate the concept of a voluntary floodplain property buyout program through a survey of property owners in the floodplain. Action 2: Update and implement the County's Hazard Mitigation Plan as needed.	Action 1: Zoning, Planner, Land Conservaiton, Community Development Manager Action 2: MRRPC, Emergency Services, Planner	Action 1: 202 Action 2: 202
	Protect Historic/Cultural Sites 1. Encourage local historic societies and other organizations to preserve and promote historic places throughout La Crosse County. & 2. Work with local communities to identify culturally significant and/or archaeological sites requiring deed restrictions and disturbance limitations to protect the locations, while balancing the privacy and security issues that come with cultural and archeological resources.	Burial Site Protection Ordinance 1) Acquire WHS historic sites internal GIS dataset. 2) Consider adoption of burial site protection ordinance that would require archaeological investigation, deed restriction, or other limitations to prevent areas from future development.	Planner	2024-2025
	Protect Drinking Water c)6. Implement short, mid, and long-term nitrate policy recommendations established for the county to improve water quality.	1) Establish staff team(s) to focus on implementation of Report recommendations, particularly recommendations 1, 2, and 3. Priority Nitrate Report recommendations below: 1. Develop processes to inform current and potential residents of the nitrate contamination hazard through realtors, builders, county and municipal governments. (Short-term) 2. Extend municipal water systems from the Village of Holmen and City of Onalaska to existing residential developments where cost effective. (Long-term) 3. Allow new residential developments in the Towns of Holland and Onalaska in areas where homes can be connected to public water systems or protected community wells. (Long-term) 2) Promote nitrate reduction septic systems and reverse osmosis systems. 3) Support Land Conservation Land & Water Resource Management Plan ag pollution reduction BMPs, such as installation of roof runoff systems, roofed barnyards, clean water diversions, rotational grazing, plating of cover crops, livestock fencing, contour farming, nutrient management, and streambank stabilization, buffering and fencing. 4) Achieve Level 4 Wells Delegation	Health & Human Services	2024
Economic Development	Recommendations	Action Steps	Staff Leads	Schedule
	Improve Childcare Access a)1. Work with partners to encourage/incentivize more quality, affordable childcare options.	1) Research case studies of effective solutions, existing regulations, and availability of childcare (slots). 2) Estimate current and future need/demand. 3) Determine whether needs can be met by private providers or if there should be public assistance and consider alternatives (ex. county-wide cooperative, public school partnership, county-owned daycare, summer programming) 4) Monitor state policy. Advocate for improvements to regulations to increase childcare availability.	UW Extension, Community Development Specialist	2023-2027
	Evaluate Funding Needs and Opportunities a)3. Strive to increase the amount of revolving loan funds and grant funding available through federal, state, and other outside sources and encourage funds be used to enhance equity and diversity and to improve the quality of life for residents of the county.	1) Analyze current grant and loan portfolio. 2) Identify current funding gaps (WWBIC & private lenders). 3) Research available grant and loan opportunities. 4) Structure programs to administer funds and fulfill grant/loan requirements.	Community Development Specialist	Ongoing
	Promote Business Development a)6. Encourage new business development and expansion that provides "family wage" jobs and a strong tax base.	Task 1) Review county regulations to identify possible impediments to business development. Task 2) Provide gap financing for new development and expansion dependent on job creation and pay scale. Task 3) Identify industry clusters. Organize representatives of co-dependent similar businesses in clusters. Pursue development of complementary businesses using incentives and enabling policies. Leverage existing assets. Task 4) Promote La Crosse's labor force, education opportunities, and amenities on a regional and national scale.	Community Development Specialist	Ongoing
	Establish Partnerships a)7. Work with economic development partner organizations to develop a strategic approach to meeting our community and economic development needs.	1) Gain understanding of Synergy Group's economic development plan. Support the Group's planning efforts. 2) Identify the needs of the partner organizations and the community. 3) Establish a stakeholder group to create an economic development strategic plan to serve as a cohesive, county-wide plan that represents the interests of businesses, non-profits, and municipalities.	Community Development Specialist, Community Development Manager	2024
	Support Entrepreneurs b)2. Strengthen the entrepreneurial infrastructure of the community, ensuring that entrepreneurs have the resources they need to grow strong, resilient business ventures.	Task 1) Reinvigorate and enhance the entrepreaneurial assistance reource webpage to be a one-stop location for entrepreneurial assistance. Task 2) Provide government financing when private funding cannot be secured (modify the revolving loan fund).	Community Development Specialist	TBD
	Expand Farm Economy b)4. Continue to explore agricultural programming to enable an active farm economy within La Crosse County (a purchase of development rights (PDR) program, etc.).	Task 1) Evaluate feasibility of food systems planning and establishment of a food systems council. Task 2) Continue to administer farm preservation policies. Task 3) Evaluate PDR program. Task 4) Evaluate opportunities to use new Town TIDs	Task 1-2: Planner Task 3: Community Development Manager Task 4: Community Development Manager, Community Development Specialist	TBD

	Leverage Regional Competitive Advantages b)6. Strengthen the county's position as a regional distribution, manufacturing, health, technology, tourism, and service center.	Task 1) Develop promotional materials for businesses looking to establish a presence in the midwest. Task 2) Find outlets to publicize the promo materials and market La Crosse County. Task 3) Development of county-wide economic development plan.	Community Development Specialist	Task 1-2: TB Task 3: 2024
	Labor Force Education c)1. Continue to support educational programming to prepare La Crosse County's labor force for success in an ever-changing economic landscape.	Task 1) Establish education committee with leaders from higher ed. and school districts. Task 2) Work with private industry members to determine specific needs Task 3) Support WDB, BGC, and other training organizations. Task 4) Establish program (fund?) to assist businesses with upskilling/reskilling current workforce.	Community Development Specialist	TBD
	Apprenticeships c)2. Encourage programming for apprenticeships to grow skilled trades, and technical training to prepare workers for knowledge-based industries.	Communicate with Western Technical and area employers to offer assistance. Action steps to be developed following completion of county economic development plan.	Community Deveopment Specialist	TBD
Housing	Recommendations	Action Steps	Staff Leads	Schedule
	Redevelop Aging Housing Stock a)2. Encourage the replacement of aging housing stock, adaptive reuse of existing non-residential buildings, and the use of small-scale, infill sites within existing neighborhoods to minimize environmental impacts of sprawling development.	Action 1: Identify sites 1) Use GIS to identify infill sites and housing stock for potential replacement. Focus efforts on areas with appropriate existing residential density. Identify opportunities for further subdivision of residential lots. Action 2: Tax Delinquent Site infill 1) Continue current practices of identifying tax delinquent properties. Make tax-delinquent properties available at below market rate prices to encourage investment, particularly from non-for-profits. 2) Work with Zoning to identify allowable building types. Action 3: Acquisition and Demolition Grant 1) Evaluate county approach to assisting with infill development based on Acquisition and Demolition Grant outcomes. 2) Identify and budget for continued investment in the A&D Program. 3) Improve scoring to maximize value to local communities. Action 4: Encouraging Infill 1) Consider development of template building plans and additional creative opportunities to use infill sites. 2) Establish partnerships with local builders and developers	Action 1: UW Extension, Land Information Action 2: Housing Authority Action 3: Community Development Specialist, Community Development Manager Action 4: Planner	Action 1: 202 Action 2: Ongoing Action 3: Ongoing Action 4: 202
	Home Ownership Assistance a)4. Promote, support and provide assistance to homeownership opportunities in multi-family style developments (condo units), improving financial equity opportunities for individuals with moderate and low incomes.	Action 1: Perform a Regional Housing Needs Assessment/Report 1) Continue to work collaboratively between the jurisdictions to improve housing affordability, encourage new development, and reduce barriers to accessing housing. Consider re-establishing a community statekholders housing commission. 2) Work with other jurisdictions including Holmen, Onalaska, West Salem, Sparta, and Tomah to develop a Regional Affordable Housing Plan that prioritizes housing needs and outlines strategies the entities plan to take to address them. 2a) Work to identify the participating communities and other partners necessary to make an affordable housing plan truly regional and successful, reaching out to secure buy-in and lay groundwork. 2b) As a group, identify the goals and desired outcomes for a regional plan, including strategies (such as zoning code change incentives for mixed-income housing development, transit-oriented development, and barrier-free housing programs) that should be considered. 3) Determine a process for developing and jointly funding the plan, to include whether the work will be completed in-house by a local organization or government or whether it may be contracted out; initiate the planning process. (Q4, 2020). Action 2: Evaluate & Leverage Multifamily Housing Opportunities 1) Evaluate densities allowed by ordinance. Consider where zero lot lines may be allowed to support duplex and townhome ownership without requiring a condo plat and/or HOA. 2) Use GIS to identify opportunities for multifamily housing in county areas where water and/or services are present. Identify opportunities for transit-oriented development. 3) Build connections and relationships, particularly with financial institutions, builders, and developers. Connect parties with appropriate contacts. 4) Identify, measure, and understand demand for multi-family ownership and the needs as seen from participants' views. 5) Build understanding and support of programs. Educate the public about availability of programs/assistance/and policies. 6) Use CDBG funding to support the construction, acquisition, and/or rehabilitation of high-quality, affordable and LIHTC rental properties in the region. Consider using additional policy incentives, such as density bonuses in appropriate areas.	Action 1: UW-Extension, Regional Housing Commission (TBD) Action 2: Planner, Zoning	Action 1: 202 Action 2: 202
	Leverage Tax Delinquent Land a)5. Consider tax delinquent lands as potential sites for affordable housing development, and potentially offer them at below market rate prices to not-for-profit housing providers to meet that need and return the property to the tax roll.	Communicate with Treasurer's Dept. and County Housing Authority to understand current policies and preactices. More work necessary to identify action steps and opportunities.	Community Deveopment Manager, Community Development Specialist	TBD
	Address "Missing Middle" Housing a)6. Continue to pursue housing assistance funding through state and federal programs, such as Community Development Block Grants. & a)7. Encourage integrated mixed-income and mixed-use neighborhood developments that provide an array of home sizes and prices.	Task 1: Housing Funding 1) Continue to administer CDBG small cities program for the region. 2) Consider ways to improve administration process. 3) Identify opportunities to finance diversified development types and support next generation housing. Identify was our department can support H&HS housing efforts. Task 2: Lakeview Neighborhood 1) Get firm direction from the County Board regarding how staff should proceed with County Farm Plan implementation. CDBG funds applied for 10/23 to construct infrastructure. Wait to see if awarded in 2024. 2) Complete community engagement and optional charette in partnership with UW River Falls. 3) Draft and adopt PUD that is consistent with County Farm Plan. 4) Draft RFP and award development phases to private developers. 5) Consider renter equity, housing land trust, and deed restriction tools to ensure some homes are price controlled for working class residents and to limit developer land speculation. 6) Build 572 dwelling units in phase 1, generating over $150,000,000 in tax base. 7) Proceed to phase 2 development.	Planner, Community Development Manager, Community Development Specialist	TBD
	Housing Policy Improvements b)1. Update ordinances to address varied housing techniques while ensuring safety of residents.	Housing Inspections 1) Consult other counties and muncipalities with rental inspections to discuss their inspection processes. Research best management practices. 2) Perform a feasiblity analysis to assess staff capacity, costs, and benefits of requiring regular rental inspections for all rental properties within La Crosse County. Present results and work plan to elected officials. 3) Adopt a policy requiring rental registration and regular inspections. 4) Hire additional staff if necessary. 5) Engage municipalities and stakeholders to ensure understanding of program requirements.	Health and Human Services	ON HOLD
	Regional Housing Support c)1. Strive to provide housing opportunities within all communities for transitioning homeless populations.	Action 1: Establish a Regional Housing Commission/Taskforce 1) Work collaboratively with nearby jurisdictions to form a Regional Housing Commission. 2) Complete a Regional Housing Needs Assessment and coordinate across jurisdictions to implement its recommendations. Action 2: Unsheltered Task Force & County Bridge Housing Program 1) Work with project teams to evaluate needs. Community Development Specialist to assist as needed. 2) Research best practices and examples in other communities. 3) Evaluate projects following implementation. Measure impacts. 4) Optional - Use GIS to identify future locations suitable bridge housing. Consider acquiring more bridge housing dispersed through the County with preference for areas with transit access.	Health and Human Services, County Administrator	2024-2027
	Recommendations	Action Steps	Staff Leads	Schedule

Transportation	**Electric Vehicle Preparation** c)1. Facilitate a collaborative approach to electric vehicle infrastructure plan development & c)2. Identify sources and secure funding for electric, automated, and connected vehicle infrastructure	Action 1 - County EV Preparedness 1) Research best practices and review education materials. 2) Assemble staff advisory team of fleet managers. 3) Perform fleet assessementsand charging location assessment. 4) Incorporated findings and recommendations in Climate Action Plan pt. 1. Action 2 - Community EV Preparedness 1) Research best practices and review education materials. 2) Assemble meeting with local units of government. Share info and resources. 3) Track and inventory existing charging stations and EV/AV/CAV assets. Assess future infrastructure needs. 4) Draft and adopt an EV readiness strategic plan (LAPC, MRRPC, and/or County) Action 3 - EV Plan Implementation 1) Establish target locations for EV/AV/CAV (EV) investment, preferably within an EV readiness strategic plan. 2) Incorporate priority projects in CIP budget. 3) Pursue grant and loan funding for EV infrastructure. Consider sub-contracting administration of funds. 4) Work with local units of government, primarily towns, within the County to budget and plan for local investment in infrastructure. Implement the strategic plan if adopted. 5) Monitor technical advances in automated vehicles and policy updates.	Planner, LAPC	Action 1-2: Ongoing Action 3: 202 2025
	d)1. Facilitate local unit of government implementation of Transportation Demand Management (TDM) practices (car/ridesharing, commuting incentives, parking costs, transit options, etc.) providing alternative reliable travel choices.	1) LAPC to discuss TDM focal areas with TAC and CTAT as an official meeting agenda item. 2) Support LAPC and TDM best practices recommended by TAC. 3) Communicate and connect LAPC goals and guidance with transportation planning activities in the towns.	LAPC, Community Development Manager	Spring 2024
	Transit d)3. Promote "Transit Ready" development where applicable and encourage population densities that support public transit service.	Action 1: Support & Outreach 1) Support mixed-use and higher density residential development within or near urban boundaries. 2) Explore alternate transit routes that could provide service to areas suitable for future high-density residential and mixed use development. Conversely, adjust transit routes to serve existing high-density residential and mixed use development. 3) Provide contacts to assist with providing transit access to new, dense development. Establish a formal transit access feasibility process to assist and inform developers. 4) Support and implement the Grand River Transit Service Enhancement and Policy Plan 2015-2025. Action 2: Implement Coulee Vision 2040 Plan - Support LAPC 1) Consider adopting a policy that would require developments to allocate space for future transit. Push for state enabling legislation for RTAs. Develop and action plan for pursuing an RTA (2026). Pursue a Regional Transportation Authority (RTA) to fund local projects (mid-range, 2026-2030). 2) Develop design guide to assist urban communities incorporate all users, especially children, the elderly, and persons with disabilities, in roadway projects (short-range, 2021-2025). 3) Utilize the STP-U ranking process to prioritize multimodal projects (ongoing, 2021-2040). Action 3: Regional Transit Committee 1) Consider creation of a regional transit committee, combining MTU, Onalaska/Holmen/West Salem, and SMRT transit into a unified system that is more efficient and cost effective 2) Begin discussions with transit officials and LAPC Policy Board. 3) Pursue funding if necessary. 4) Adopt agreements to establish the organization.	LAPC, Community Development Manager	Action 1: Ongoing Action 2: 202 Action 3: TBI
	Regional Train Service Support f)1. Assist in the implementation, and continue support, of the TCMC (Amtrak 2nd daily train) rail project.	1) Monitor and support Amtrak, MnDOT, and WisDOT. Aid public engagement efforts if needed. 2) LAPC to review crossing inventory, safety trends, and exposure rates for the County based on recent statewide plan updates. 3) LAPC to meet with Operation Lifesaver and discuss options for the La Crosse Area 4) Organize conversation to collaborate with other Counties where there are stops. 5) Facilitate discussion of the need for City of La Crosse public transit to Amtrak Depot. Consider street configuration and amenity improvements surrounding the depot. 6) Monitor/participate in corridor analysis (IIJA).	LAPC	Ongoing
	Rail Safety f)2. Enhance rail safety by improving rail crossings and consider grade separated crossings where practical.	1) Inventory crossing locations. 2) Assess possible corssing hazards. 3) Follow funding opportunities (BIL in the near-term). 4) Recruit educational train trip regarding crossing safety.	WisDOT, LAPC	Ongoing
	Harbor Commission Planning f)4. Support implementation of recommendations in the Port of La Crosse Harbor Plan.	Support Harbor Commission and pursue funding.	Land Con, LAPC	Ongoing
Utilities and Community Facilities	Recommendations	Action Steps	Staff Leads	Schedule
	Update Recreation Plans a)1. Facilitate continued utilization of the La Crosse County Outdoor Recreation Plan (2019).	1) Review the Comp. Plan and Outdoor Recreation Plan for consistent recommendations that are supportive of eachother. 2) Update Plan to stay current with community needs and secure DNR grant bonus points can be earned. 2) Prioritize La Crosse County Outdoor Recreation recommendations and budget for projects. 3) Implement priority recommendations and refer to the plan for guidance as needed.	MRRPC, Community Development Manager, Planner, Facilities	2024-2025
	Prevent Groundwater Contamination b)1. Identify ways to prevent further groundwater contamination, identify appropriate locations for new wells, and make more efficient and economical use of existing wells.	1) Research practices of other counties. 2) Encourage development of wellhead protection plans in communities that do not have them. 3) Implement 2018 Nitrate Task Force recommendations to protect public health from non-point source pollution and widespread chemical run-off: 2. Extend municipal water systems from the Village of Holmen and City of Onalaska to existing residential developments where cost effective. 3. Allow new residential developments in the Towns of Holland and Onalaska in areas where homes can be connected to public water systems or protected community wells. 4) Promote nitrate reduction septic systems, affordable water treatment options, and reverse osmosis systems.	Land Conservation, Health & Human Services	2024
	Expand Broadband & Communications Services d)1. Work with utility/communication providers to monitor existing supplies and forecast future demand to provide sufficient delivery for a variety of consumers.	1) Coordinate with service providers to identify demand and supply constraints. 2) Obtain PSC Broadband Forward and Telecommuter Forward certifications. Serve as contact for ISP's. 3) Estimate demand using standard methodology. Attend education opportunities. 4) Obtain and use federal funding to provide services in rural areas where it is not economically feasible without subsidies.	Community Development Specialist, UW Extension	2024-2028
	Energy Efficiency e)2. Encourage all public buildings to meet or exceed the Energy Efficiency and Renewables standards (LEED – Like).	1) Use EPA Energy Star Potfolio/billing data to analyze efficiency. 2) Consider hiring consultant to do in-depth building assessments. 3) Draft RFP. 4) Complete audits. 5) Budget for and address audit recommendations.	Facilities, Planner	2025-2026
	Maximize Xcel RDF Partnership e)4. Encourage the continued use of Xcel's refuse-derived fuel power plant and ensure that enough waste is being provided to meet minimum contract demands.	1) Divert waste that is suitable (>73k tons to French Island/yr,) 2) Perform a carbon study. 3) Extend agreement past 2030. Goal: >100tons/yr with MRF to create more energy and maximize life of landfill.	Solid Waste	TBD
	Expand Use of Renewable Energy Technologies e)5. Pursue other technologies which will bring even higher standards of environmentally sensitive power generation.	1) Research best practices to support low/no emissions renewable energy generation. 2) Amend policies to remove barriers to renewable energy development. 3) Perform feasibility analysis, GHG analysis, and facility energy audits. 4) Apply for funding. 5) Complete energy projects.	Facilities, Planner	2024 - 2050
	Recommendations	Action Steps	Staff Leads	Schedule

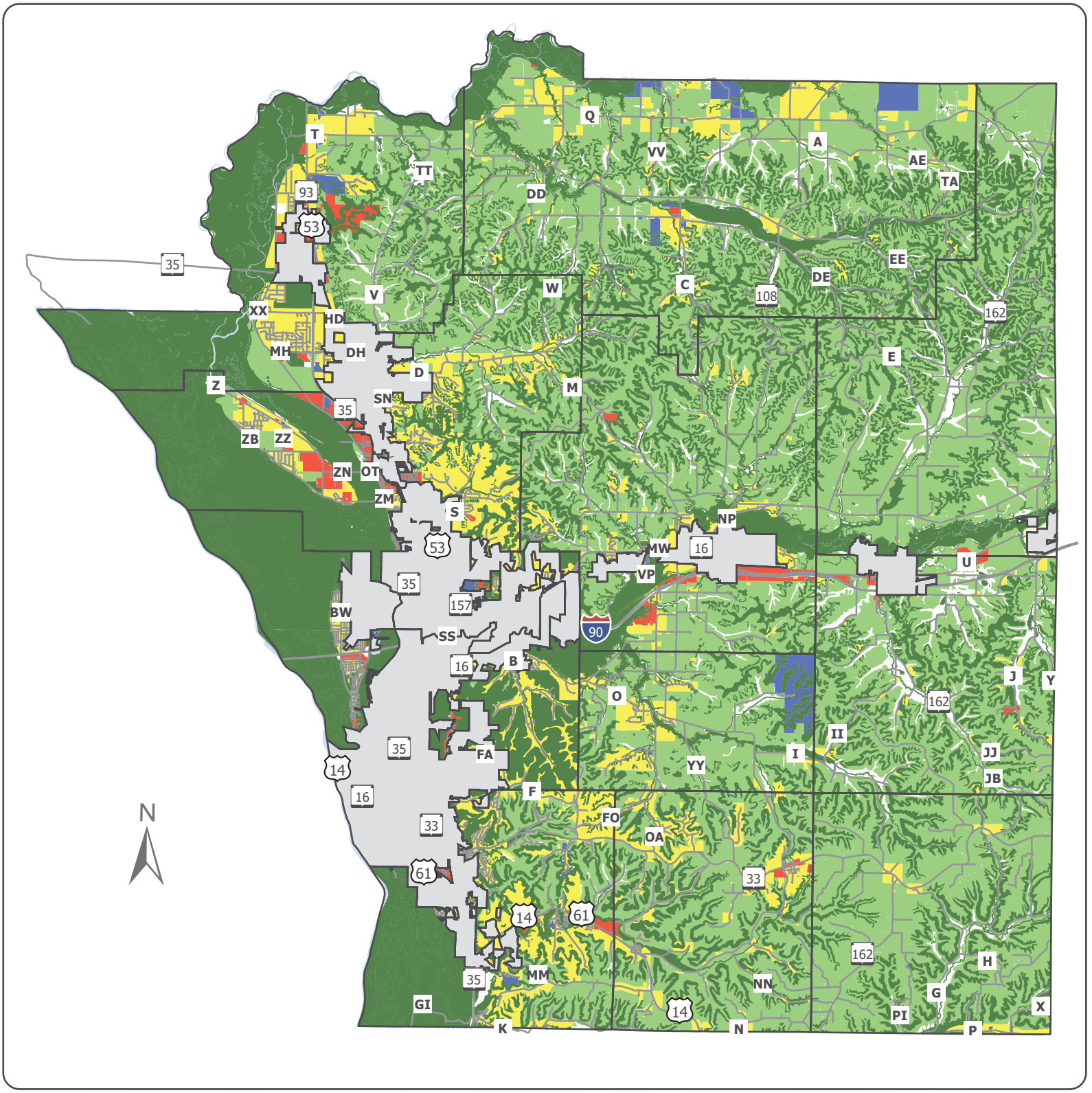
Land Use	**Modernize County Policies and Processes** b)3. Update codes, ordinances, and other county programs, to implement recommendations in the County Plan.	1) To manage finite land resources, update County subdivision and zoning ordinances. Convene a working group of county staff from zoning, planning, surveyor, and legal departments. 2) Task departments with redlining ordinances and inventorying "pain points" in existing ordinances. 3) Draft new and/or improved policies, including sign ordinance, site plan review ordinance, Future Land Use Map consistency standards, general zoning ordinance improvements, standards for approval, general subdivision ordinance improvements. 4) Engage local municipalities for insights and feedback on proposed policy updates. See Land Use recommendation a)1. 5) Public participation and required hearings. 6) Further revision as needed. 7) Adoption of final drafts.	Zoning, Planner, Community Development Manager	Spring 2023 · spring 2024
	Consider Adopting "Smart Growth" Zoning Practices for Farmland Preservation and Conservation b)4. Consider the development of new zoning districts as well as policies that allow for density based zoning programs.	1) See Land Use recommendation b)3. 2) Consider Urban Service Area Overlay, conservations subdivision design (Land Use recommendation c)1.), PUDs, refer to housing a)4. regarding zero lot lines, commercial design corridor overlays (Land Use (c)2.), blufflands overlay with design standards (Land Use recommendation c)3.)	Zoning, Planner, Community Development Manager, Land Information	Spring 2023 · spring 2024

Future Land Use

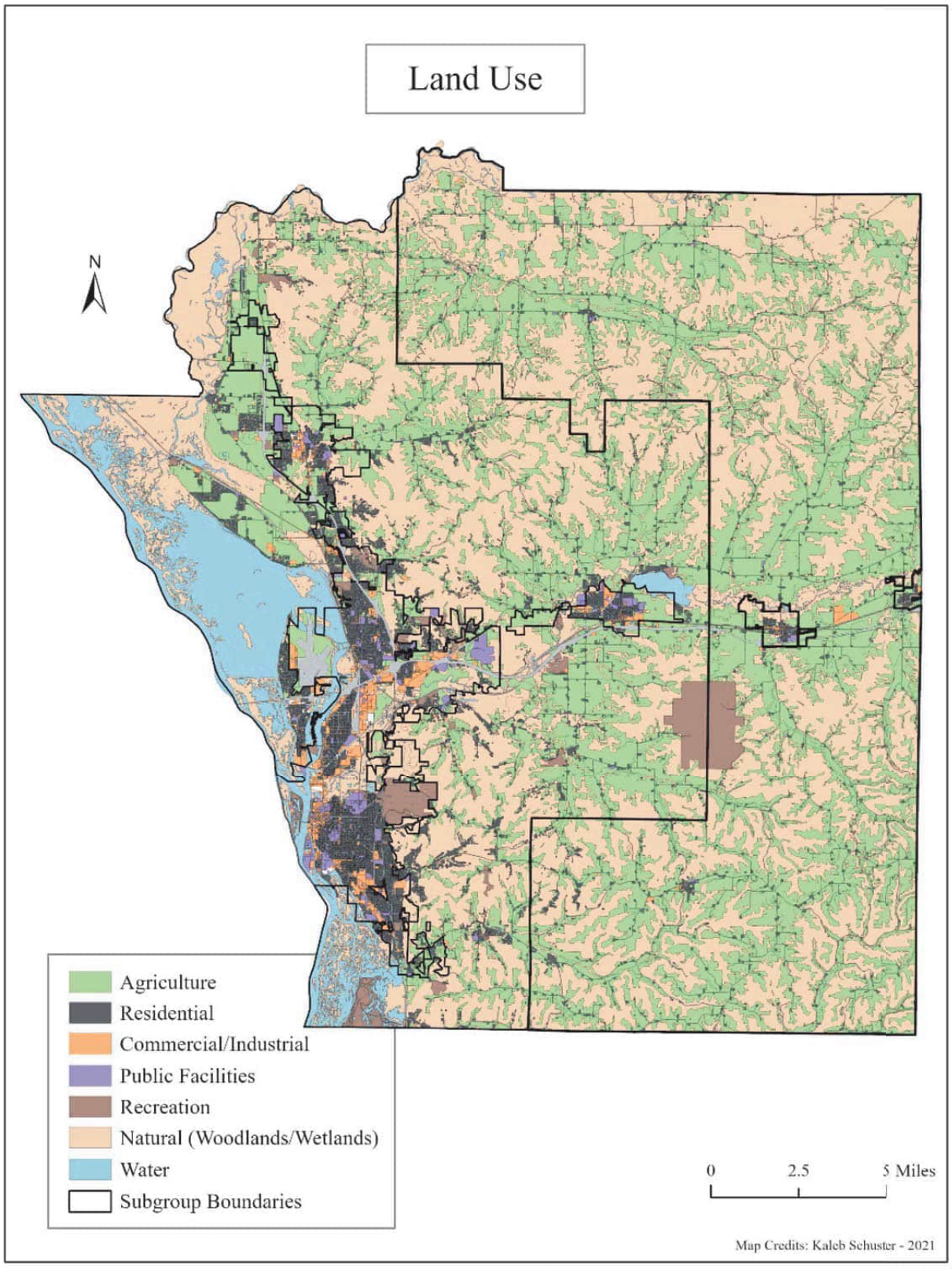
Map 7.

La Crosse County

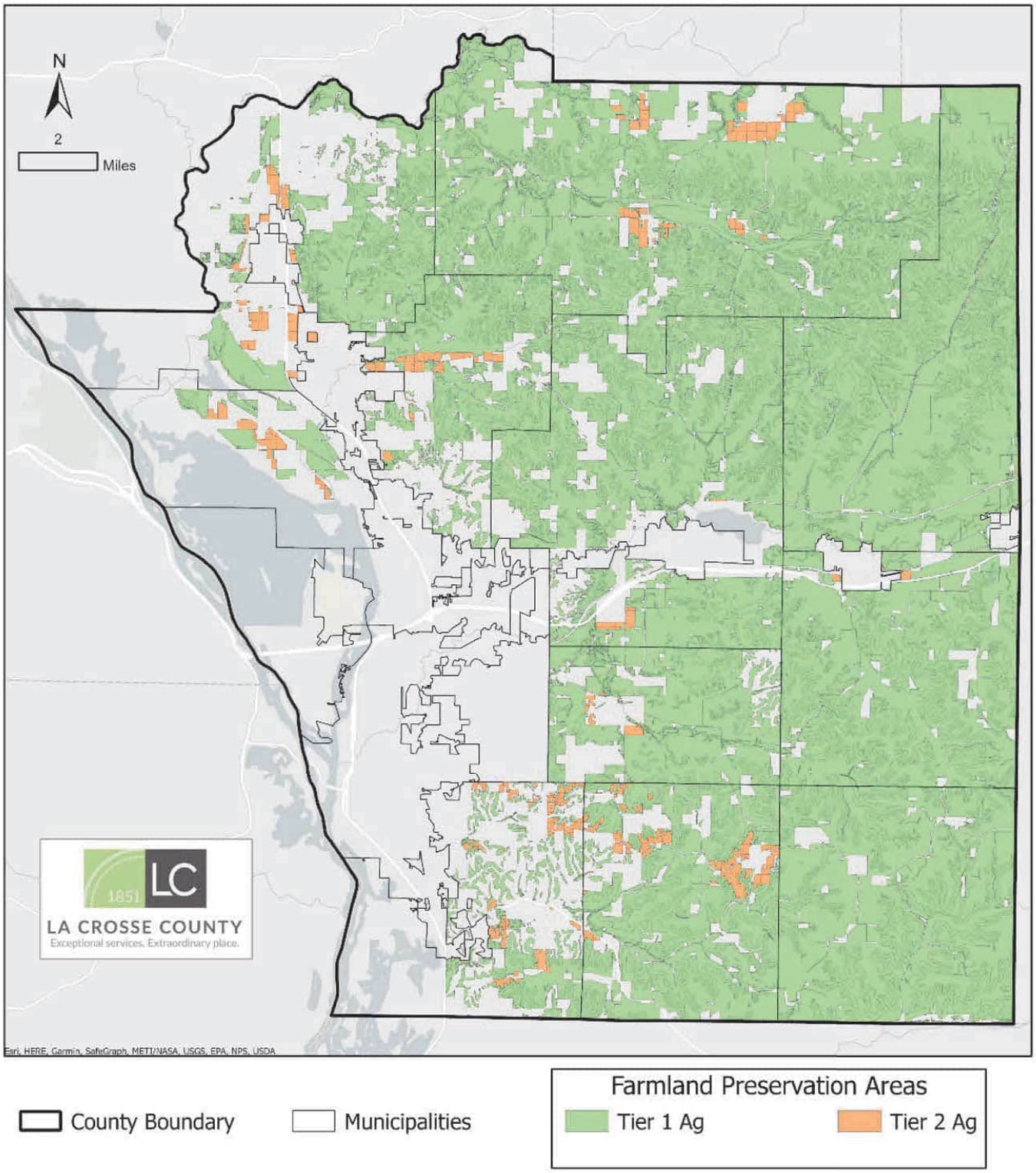
LA CROSSE COUNTY



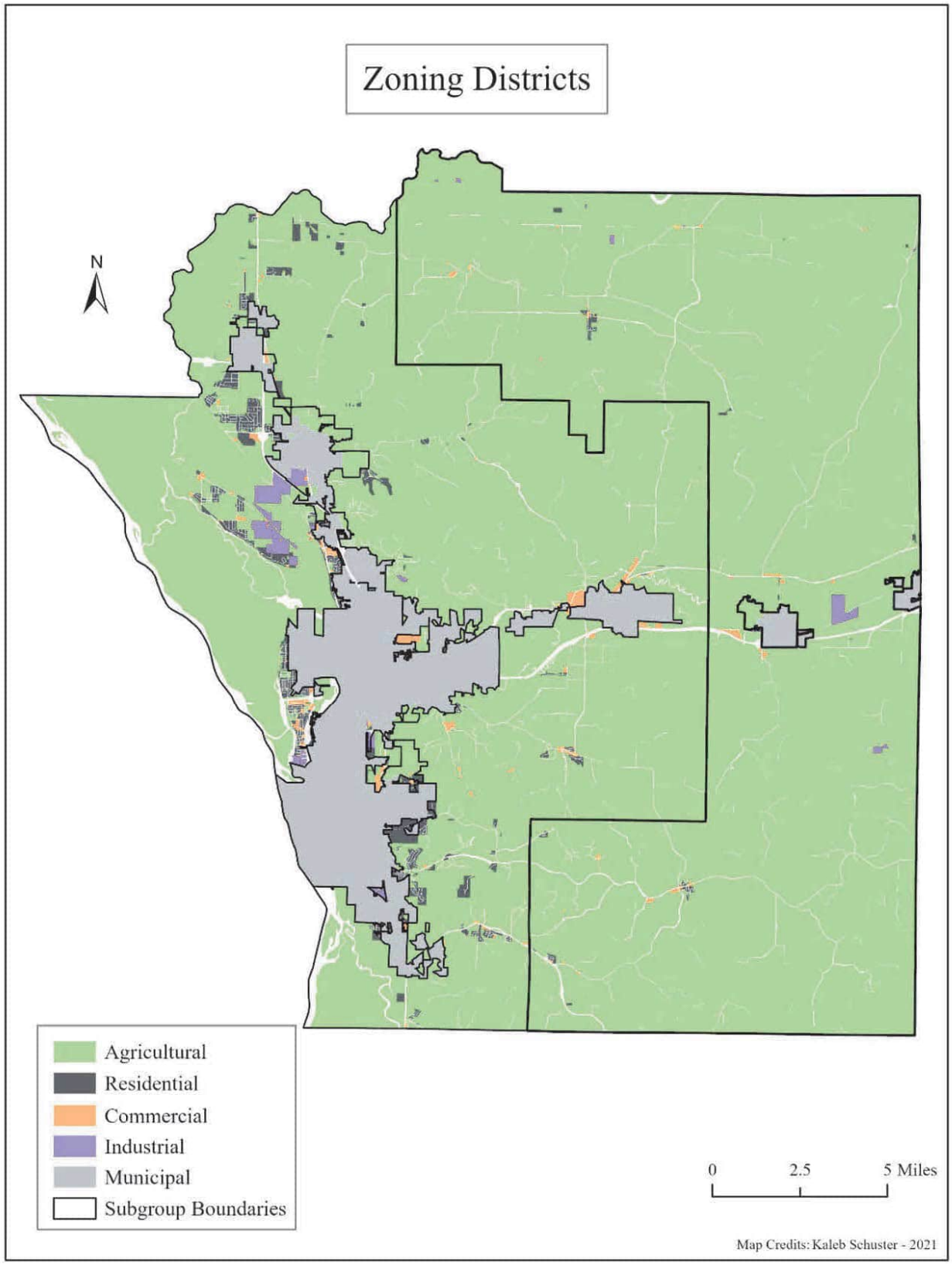
Map 8. Existing Land Use



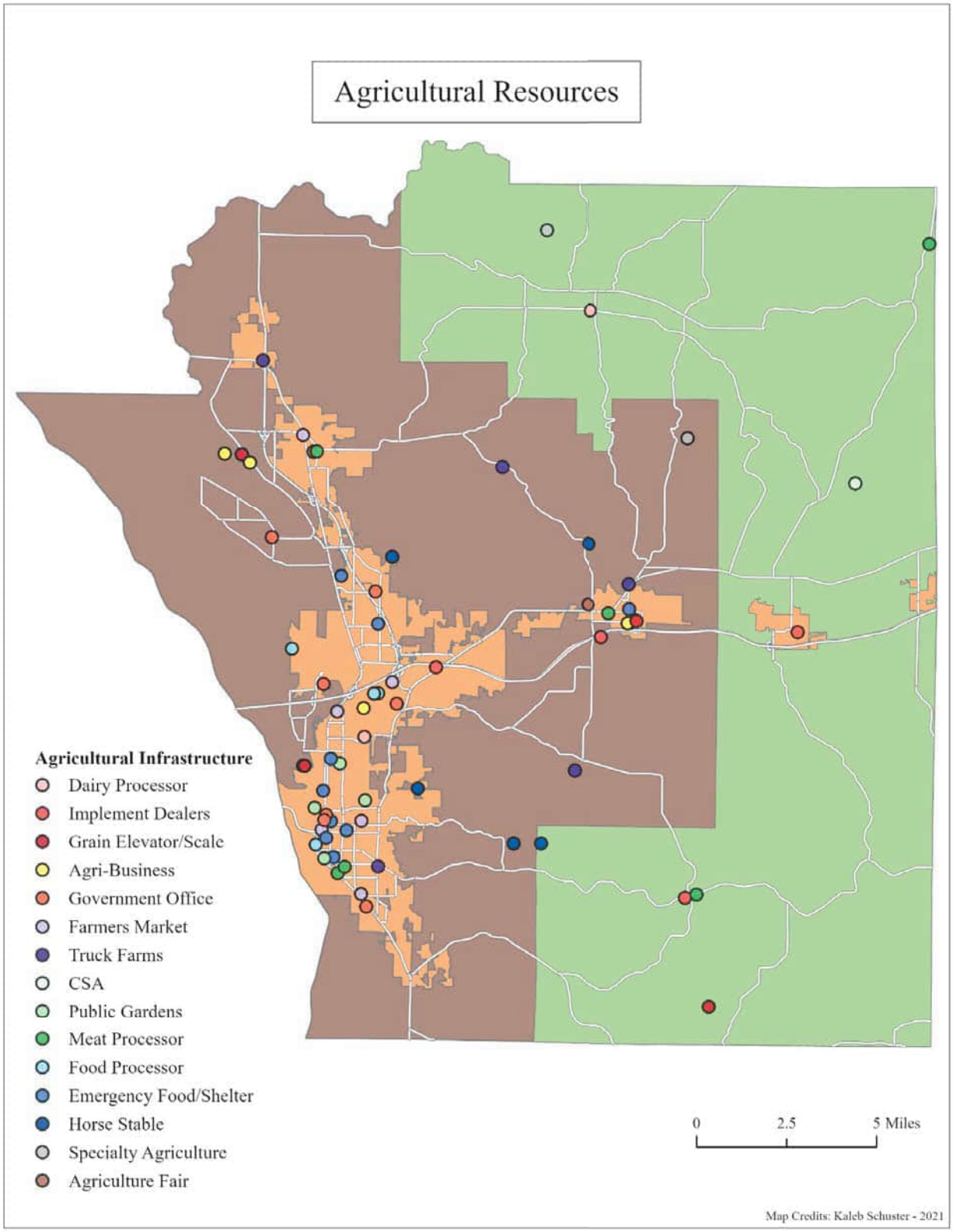
Map 9. Farmland Preservation - Agriculture Tiers



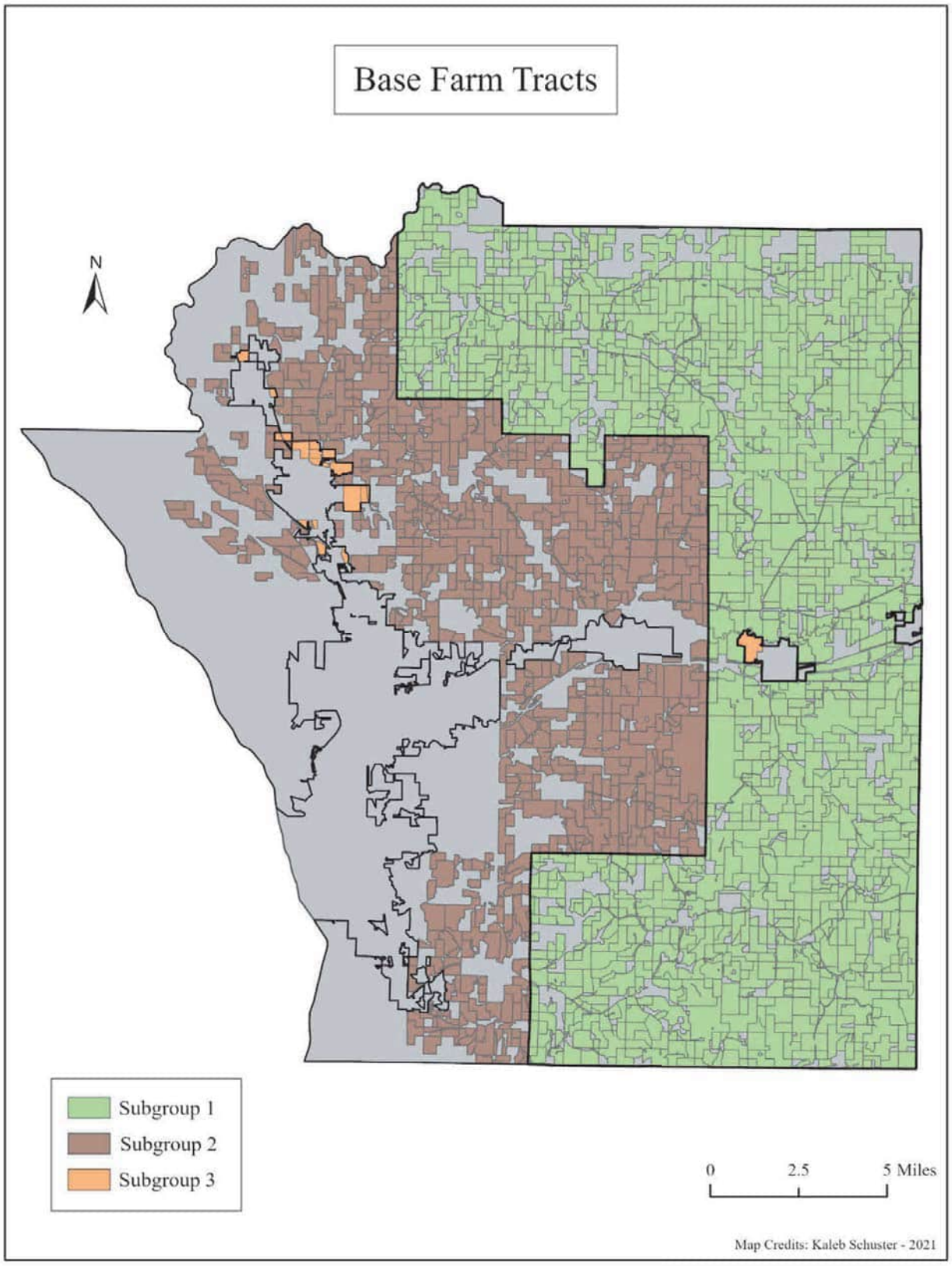
Map 10. Zoning Districts



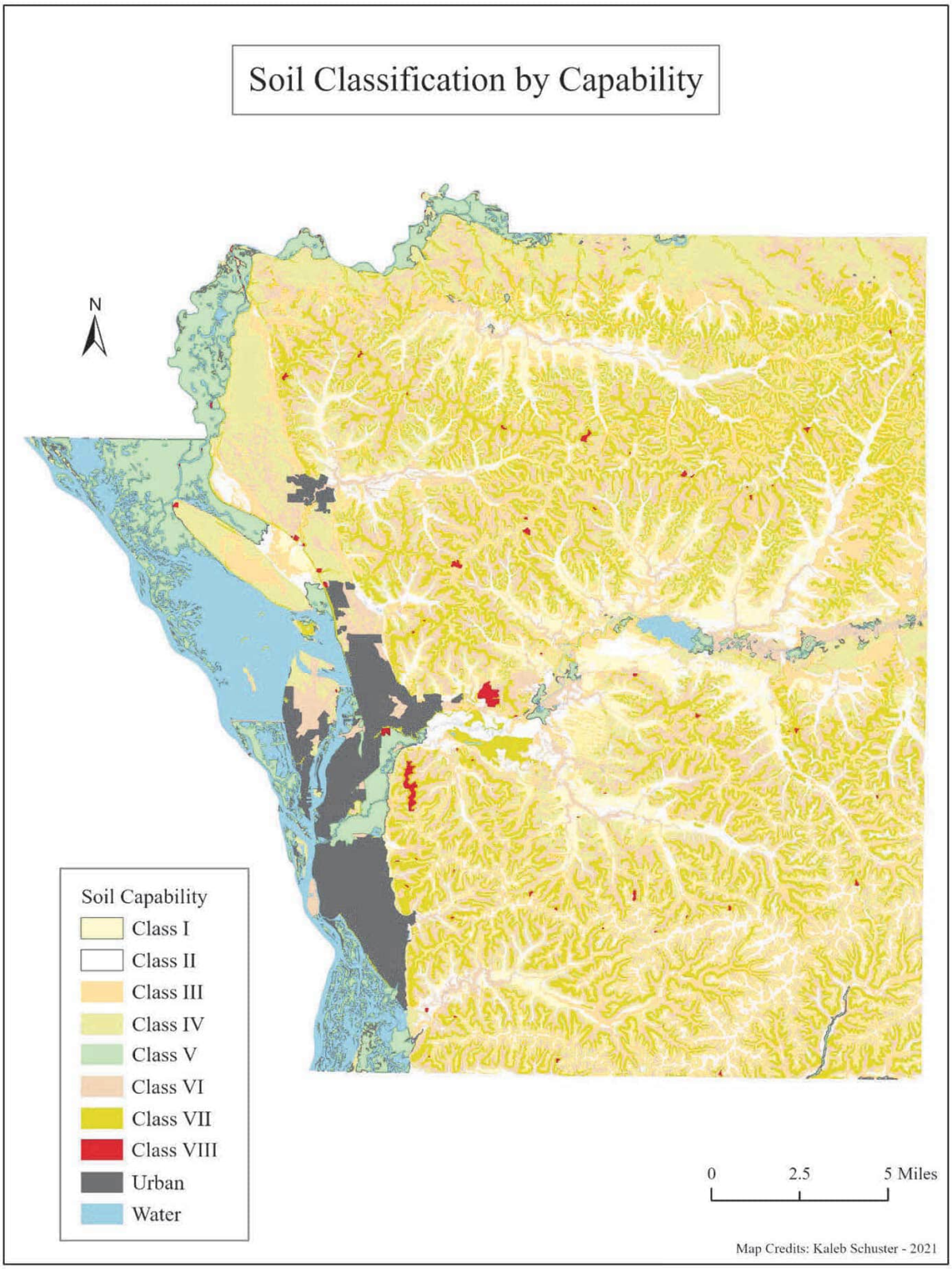
Map 11. Agricultural Resources



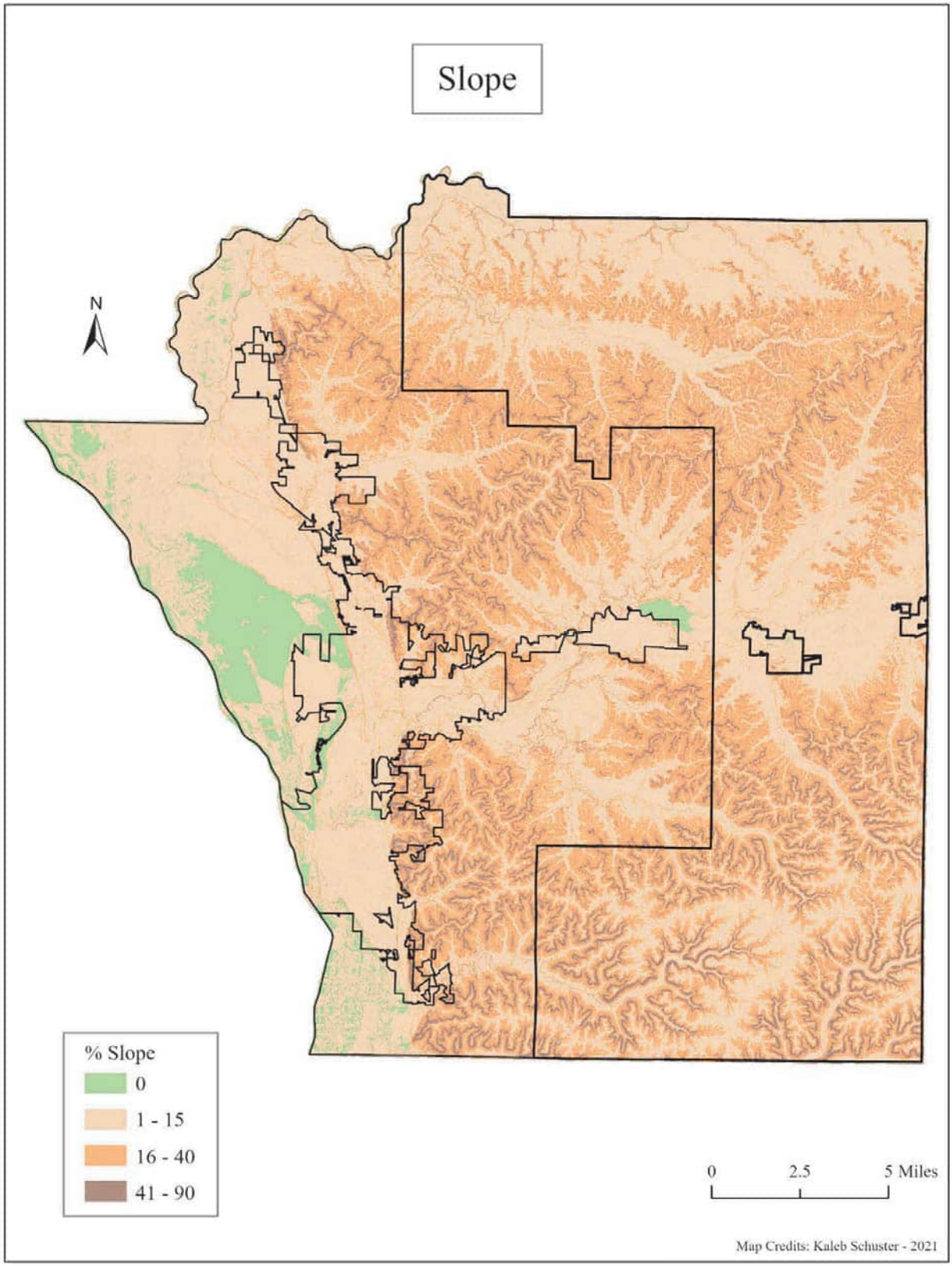
Map 13. Base Farm Tracts



Map 12. Soil Classification by Capability



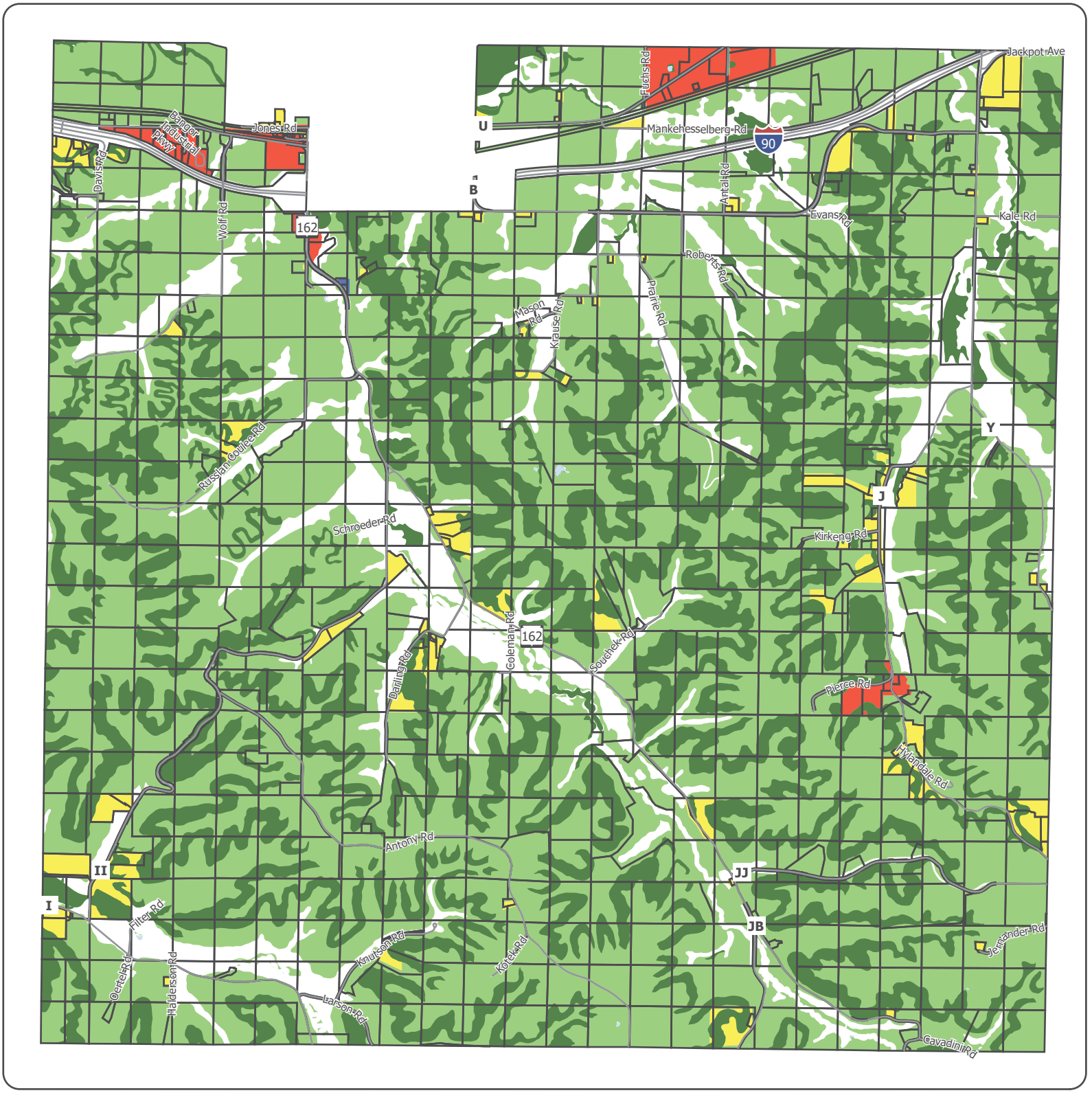
Map 14. Slope


Slope
N
% Slope
0
1 - 15
16 - 40
41 - 90
0
2.5
5 Miles
Map Credits: Kaleb Schuster - 2021

Future Land Use

Township of Bangor

LA CROSSE COUNTY



Future Land Use

- Water
- Residential
- Non-Residential
- Public-Institutional
- Agricultural
- Environmental

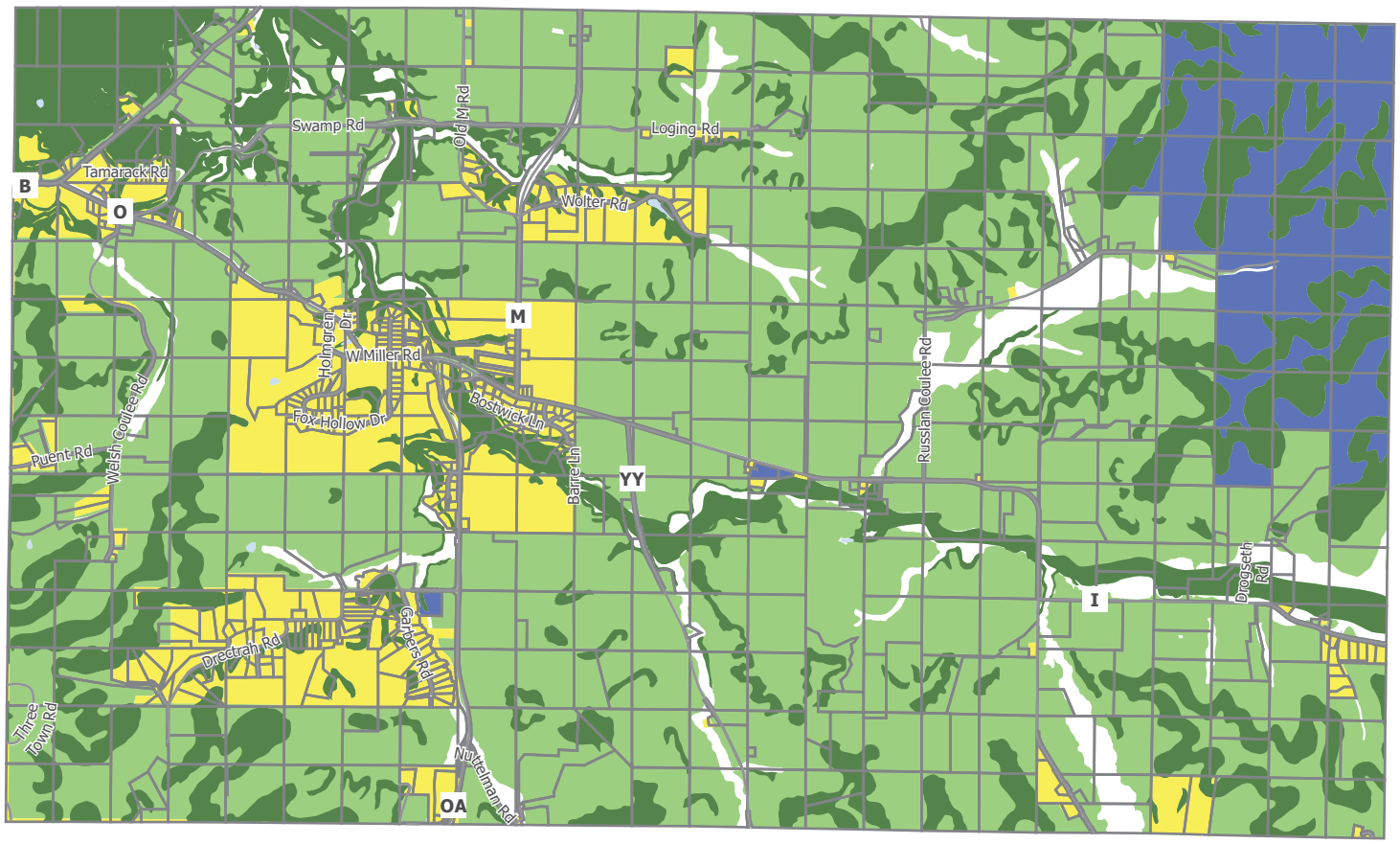
N

0 0.75 1.5 3 Miles

Future Land Use

Township of Barre

LA CROSSE COUNTY



Future Land Use

- Water
- Residential
- Non-Residential
- Public-Institutional
- Agricultural
- Environmental

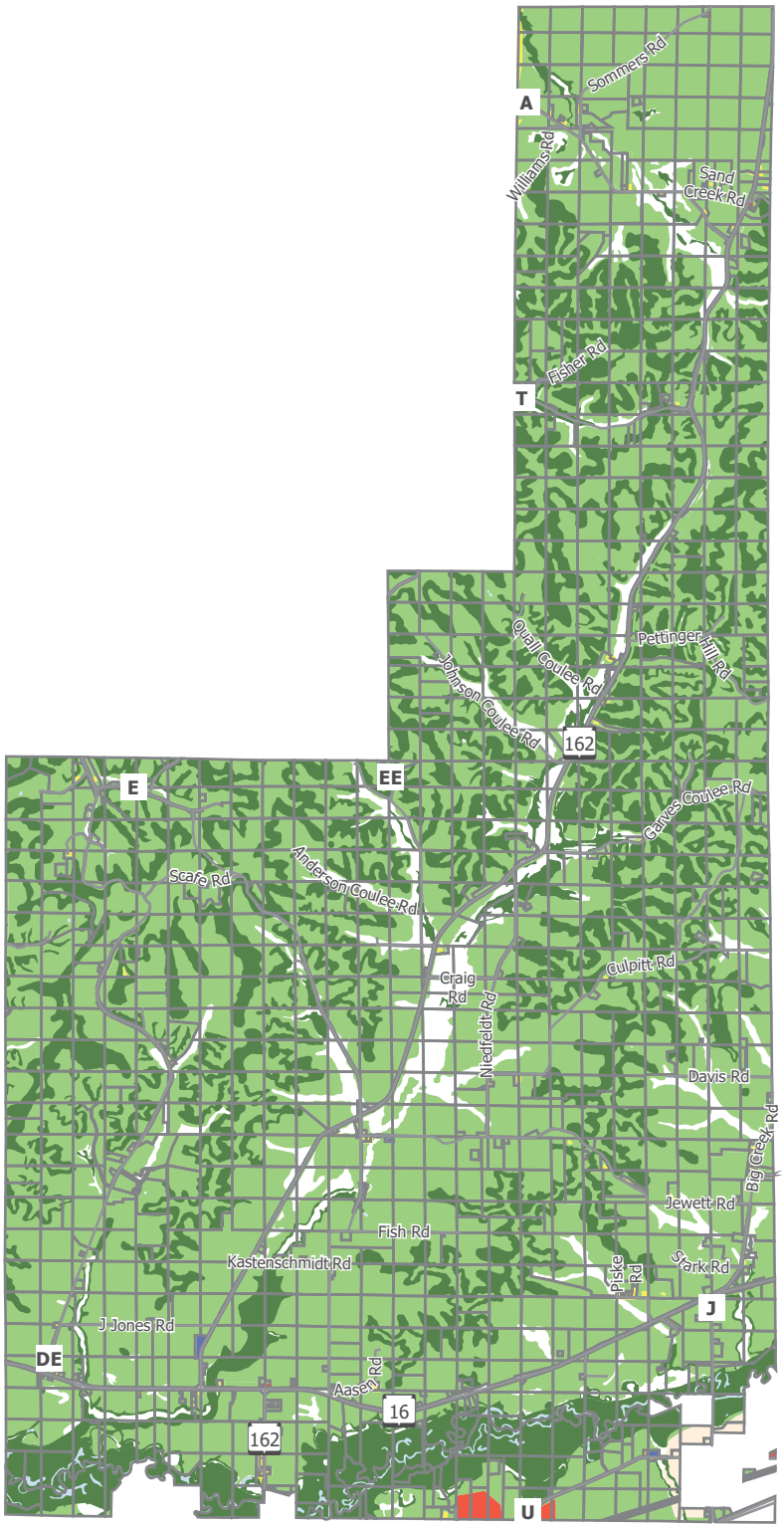
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0 0.75 1.5 3 Miles

Future Land Use

Township of Burns

LA CROSSE COUNTY



Future Land Use

- Water
- Residential
- Non-Residential
- Public-Institutional
- Agricultural
- Environmental

0 0.75 1.5 3 Miles

N

Future Land Use

Township of Campbell

LA CROSSE COUNTY



Future Land Use

- Water
- Residential
- Non-Residential
- Public-Institutional
- Agricultural
- Environmental

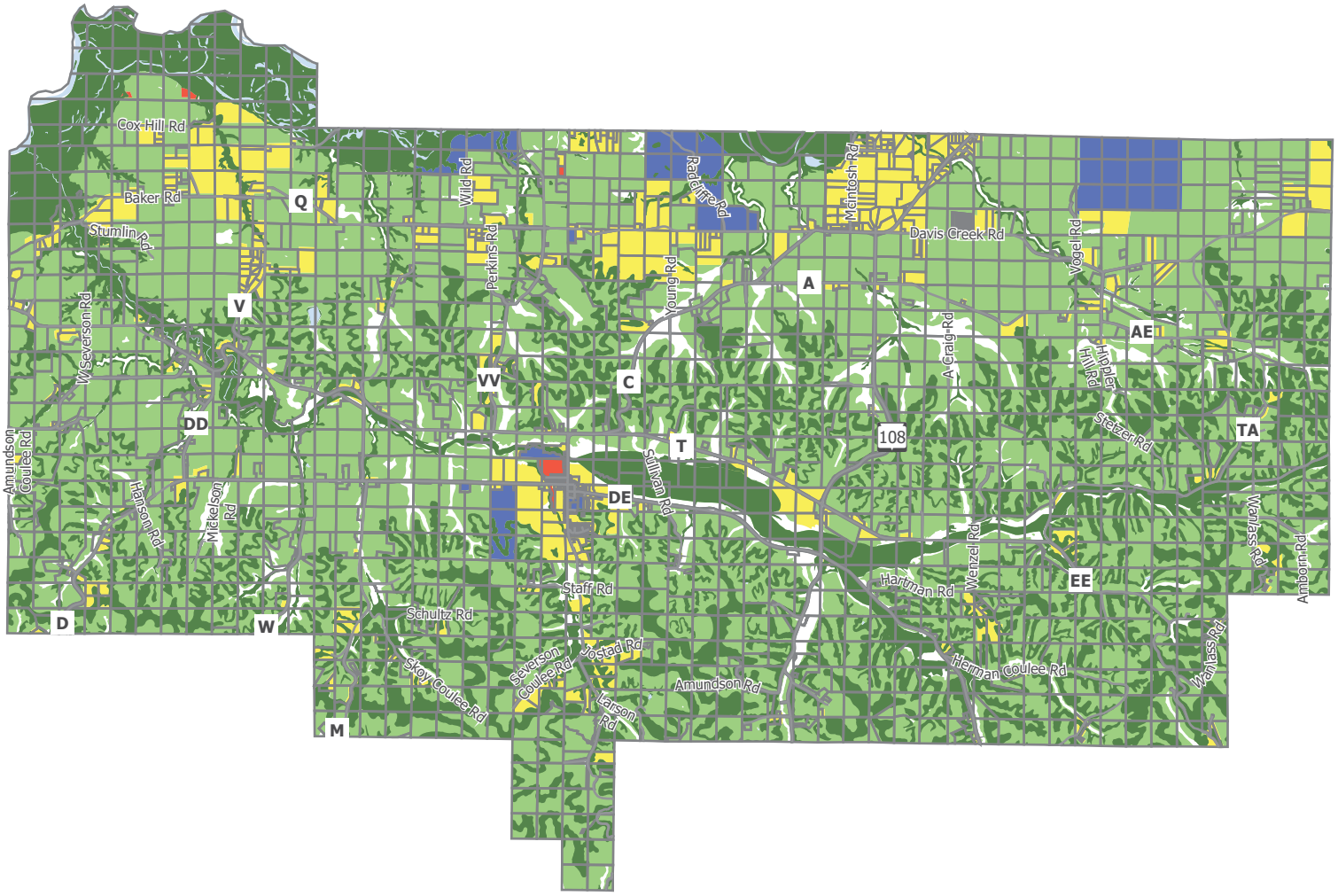
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0 0.75 1.5 3 Miles

Future Land Use

Township of Farmington

LA CROSSE COUNTY



Future Land Use

- Water
- Residential
- Non-Residential
- Public-Institutional
- Agricultural
- Environmental

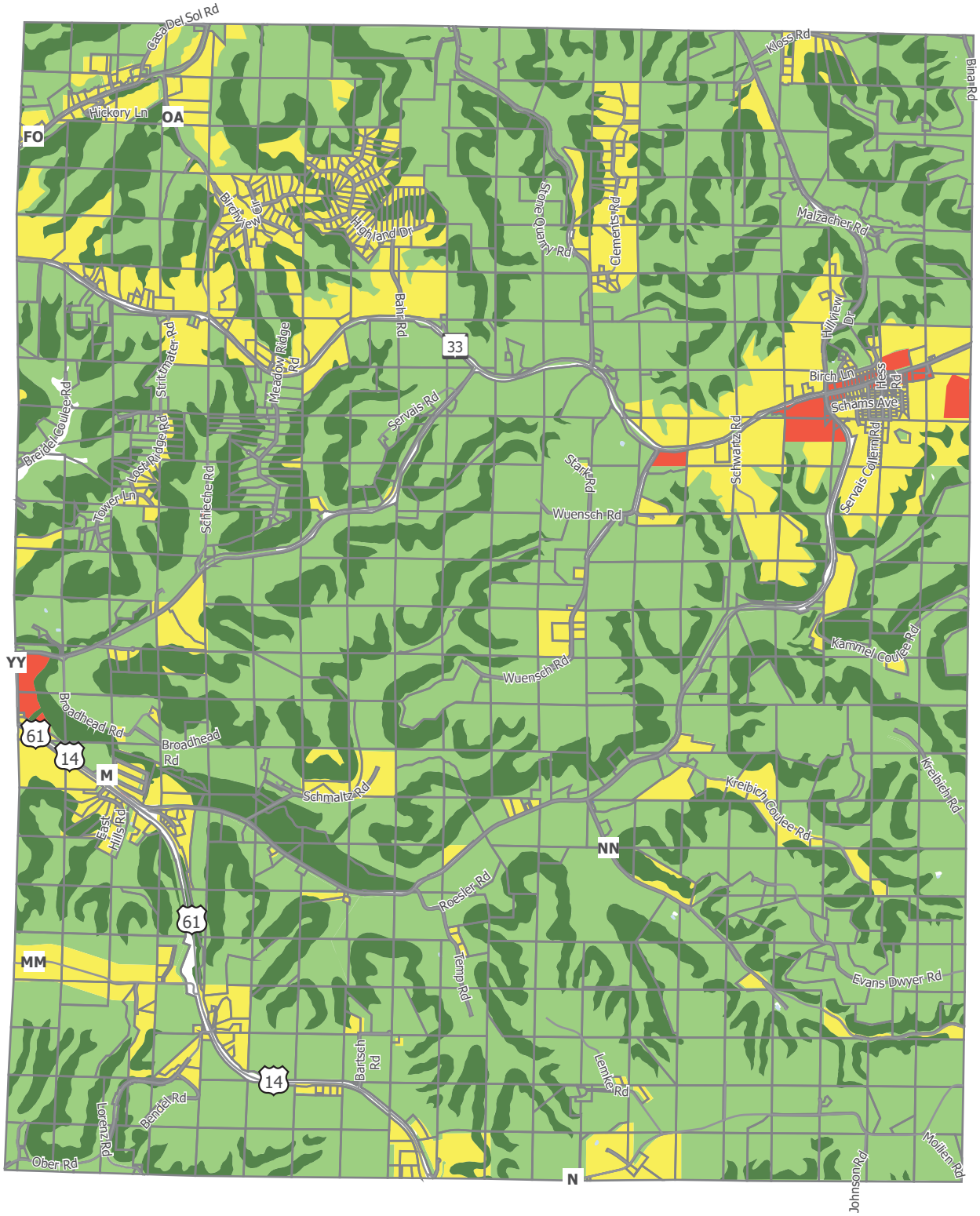
0 0.75 1.5 3 Miles

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Future Land Use

Township of Greenfield

LA CROSSE COUNTY



Future Land Use

- Water
- Residential
- Non-Residential
- Public-Institutional
- Agricultural
- Environmental

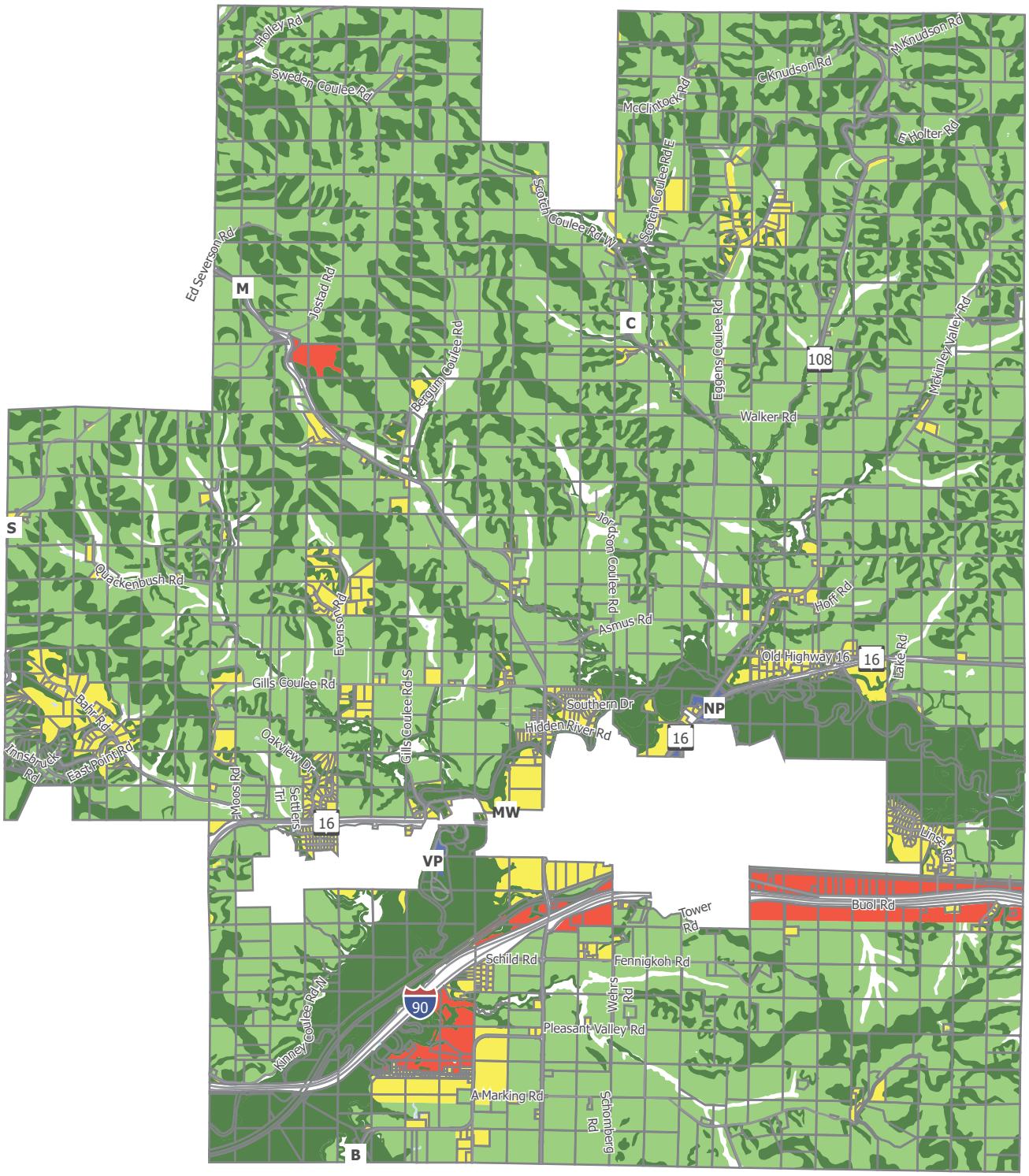
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0 0.75 1.5 3 Miles

Future Land Use

Township of Hamilton

LA CROSSE COUNTY



Future Land Use

- Water
- Residential
- Non-Residential
- Public-Institutional
- Agricultural
- Environmental

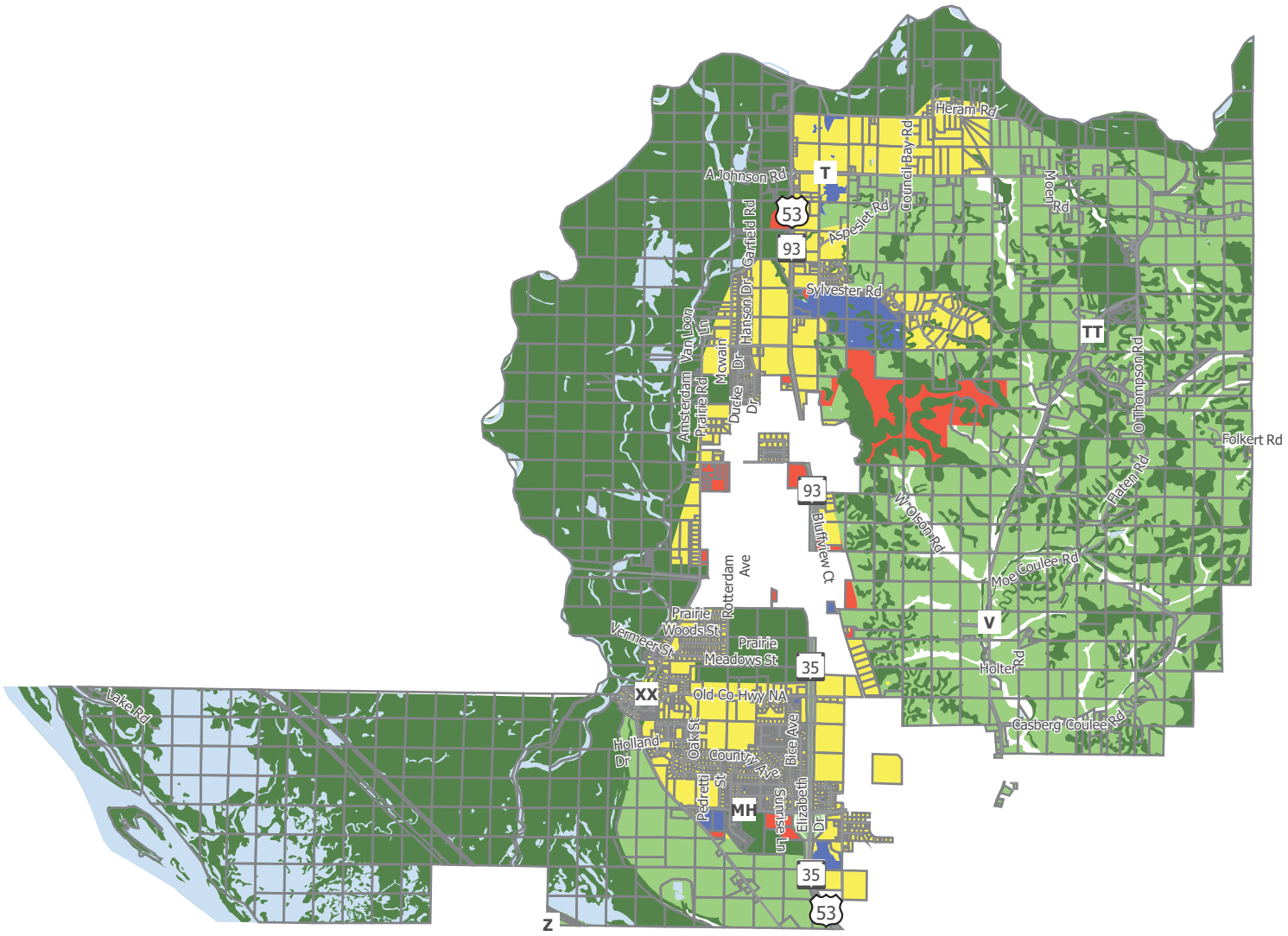
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0 0.75 1.5 3 Miles

Future Land Use

Township of Holland

LA CROSSE COUNTY



Future Land Use

- Water
- Residential
- Non-Residential
- Public-Institutional
- Agricultural
- Environmental

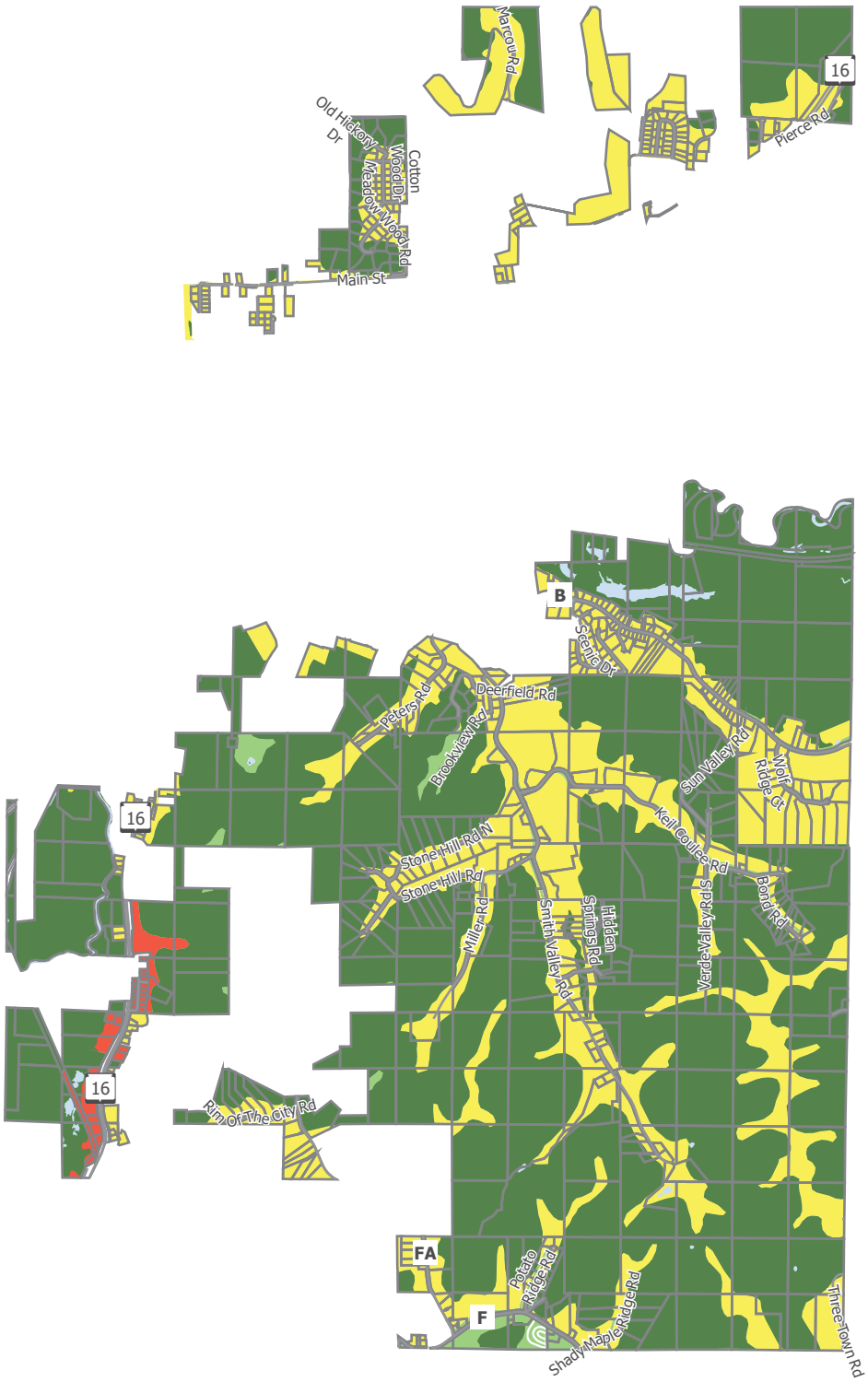
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Future Land Use

Township of Medary

LA CROSSE COUNTY



Future Land Use

- Water
- Residential
- Non-Residential
- Public-Institutional
- Agricultural
- Environmental

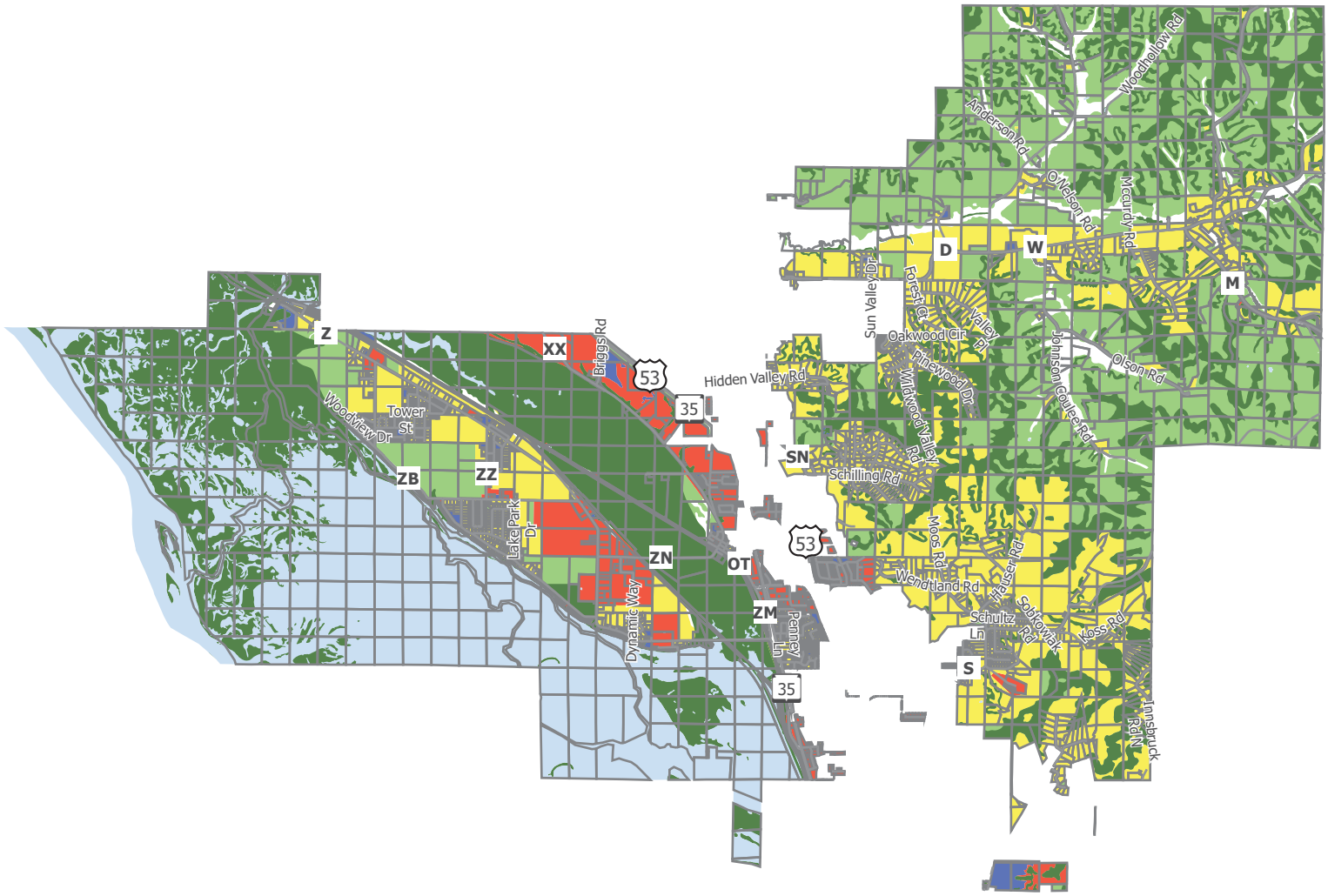
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Future Land Use

Township of Onalaska

LA CROSSE COUNTY



Future Land Use

- Water
- Residential
- Non-Residential
- Public-Institutional
- Agricultural
- Environmental

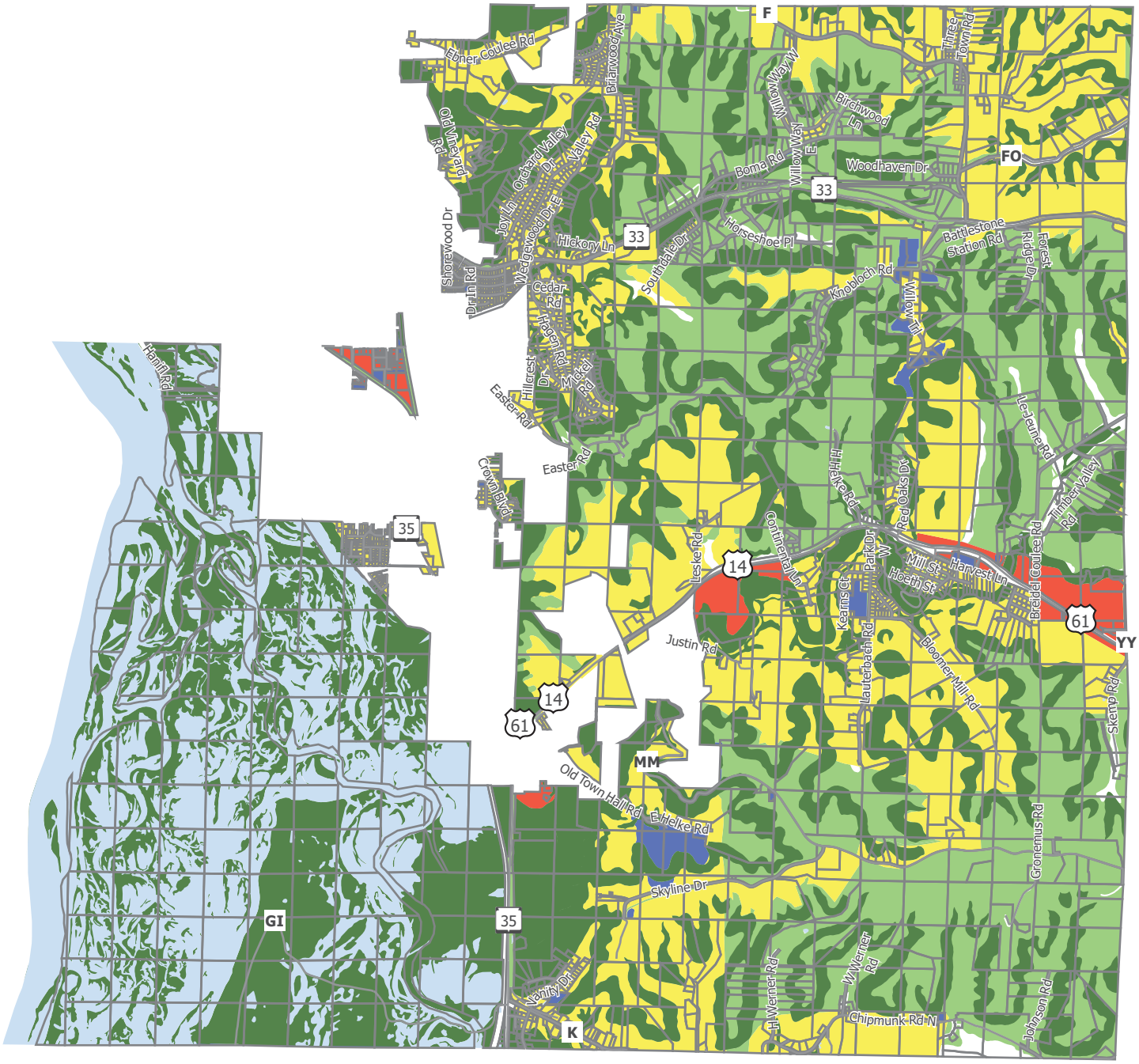
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Future Land Use

Township of Shelby

LA CROSSE COUNTY



Future Land Use

- Water
- Residential
- Non-Residential
- Public-Institutional
- Agricultural
- Environmental

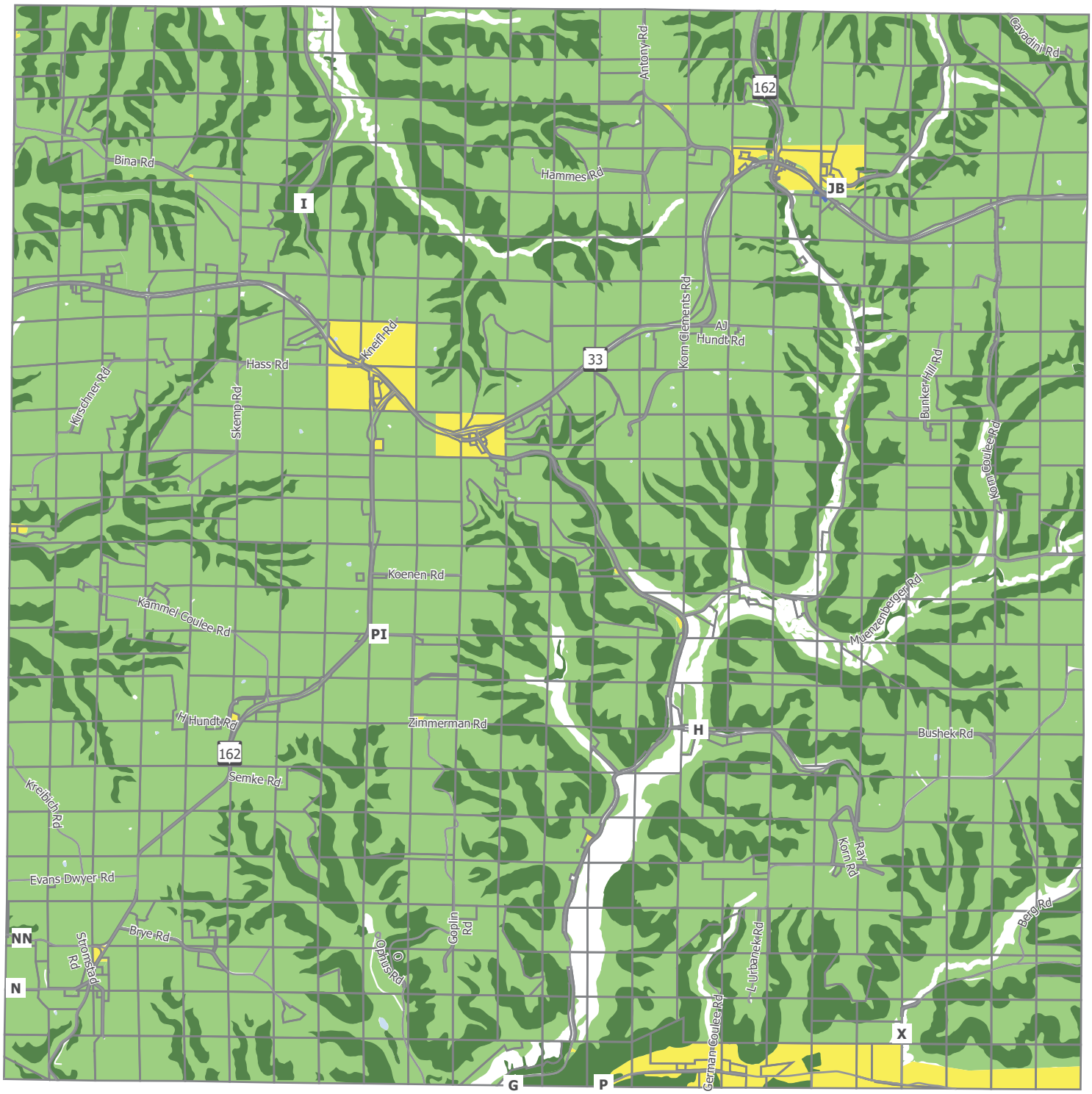
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Future Land Use

Township of Washington

LA CROSSE COUNTY



Future Land Use

- Water
- Residential
- Non-Residential
- Public-Institutional
- Agricultural
- Environmental

N

0 0.75 1.5 3 Miles

Exhibit 18

City of La Crosse Comprehensive Plan 2023-2040



THE CITY OF LA CROSSE

2040 COMPREHENSIVE PLAN

Adopted October 12, 2023

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Friends of the Marsh
Gundersen Health System
Habitat for Humanity of the Greater La Crosse Region
Heritage Preservation Commission
La Crosse Area Chamber of Commerce
La Crosse Area Planning Committee (LAPC)
La Crosse Regional Airport (LSE)
Mayo Clinic Health System
Municipal Transit Utility (MTU)
Port of La Crosse Joint Harbor Commission
Neighborhood Associations
School District of La Crosse
University of Wisconsin-La Crosse
Western Technical College
Viterbo University

Land Acknowledgment

We acknowledge the city of La Crosse occupies the ancestral lands of the Ho-Chunk, who have stewarded this land since time immemorial. This land acknowledgment gives gratitude for the original caretakers and affirms the continuing relationship between Indigenous People and this land. The City of La Crosse is committed to building reciprocity with the local native communities. Through the La Crosse Comprehensive Plan, we seek to work toward an equitable and resilient future as well as inspire La Crosse community members to honor and protect the land and resources.

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Introduction



1

▲ La Crosse from above. Credit: Dylan Overhouse

What Is A Comprehensive Plan?

According to the Wisconsin Comprehensive Planning Law (Statute 66.1001), each community across the state is required to create and adopt a **Comprehensive Plan**.

Comprehensive plans are intended to provide a long-range vision for local land use and future planning and community decisions over a twenty-year time horizon.

The Comprehensive Plan serves as a policy framework to guide the community towards desired outcomes in key elements including housing, cultural resources, transportation, economic development, agriculture, natural resources, utilities and facilities, and intergovernmental cooperation.

La Crosse adopted its first Comprehensive Plan, Confluence, in 2002, and, similar to many communities during the early phase of comprehensive planning, designed the plan to closely reflect the requirements outlined by state statute. The result was a 500-page document robust with information and graphics, but lacking the user-friendliness to be widely understood and usable by many in the community. During the creation of the 2023 Plan, a extensive community engagement process was completed to ensure the Plan closely reflects the needs, priorities, and feedback of the residents, business owners, and elected officials who know and love La Crosse. This Plan replaces the outdated 2002 Comprehensive Plan and provides an updated guiding vision for the community with the themes and priorities of today.

How Is This Plan Organized?

Recognizing that a comprehensive plan can and should reflect community-specific conditions and locally-driven priorities,

The 2023 La Crosse Comprehensive Plan update has been designed as a streamlined document that is more relevant to readers with diverse backgrounds and interests.

This Comprehensive Plan incorporates the required elements into the following six sections:

- Process & Engagement
- Growth & Land Use
- A Place to Call Home
- A Place to Prosper
- A Place to Admire
- A Place for the Long Term

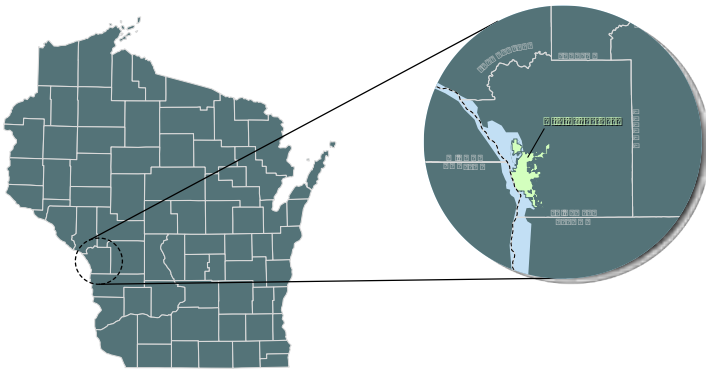
The Plan culminates with the “Next Steps” section, which provides key implementation actions and a framework both for tracking intermediate success and updating the Plan in 10 years time.

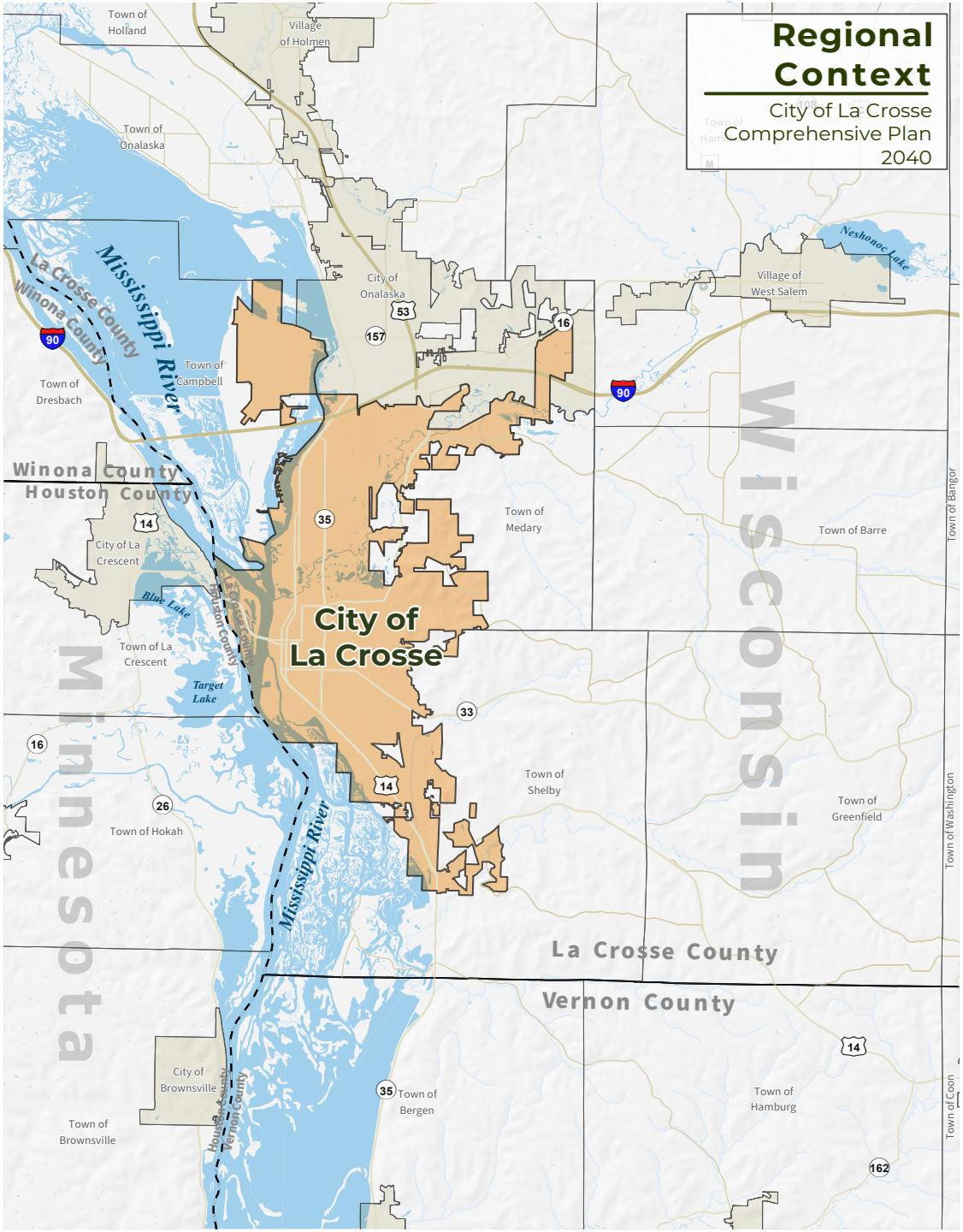
Regional Context

The City of La Crosse borders the state of Minnesota and the Town of Campbell (west), the City of Onalaska (north), the Town of Medary (east) and the Town of Shelby (southeast). The City has a well-established connection to the region's surface water resources with its location at the confluence of the Mississippi, Black, and La Crosse Rivers.

The City of La Crosse is home to **50,869 residents** as of 2021.

La Crosse is the 12th most populated city in Wisconsin, behind Eau Claire (11th) and ahead of Sheboygan (13th). The City serves as the county seat for La Crosse County.





GUIDING PRINCIPLES



Livable Built Environment:

Ensure that all elements of the built environment work together to provide a sustainable place to live, work, and play with a high quality of life.



Public Health:

Ensure that public health needs are addressed through provisions for healthy food, physical activity, recreation, health care, and safe neighborhoods.



Natural Resources:

Ensure that the contributions of natural resources to human well-being are explicitly recognized and that maintaining their health is a primary objective to maintaining harmony with nature.



Fairness and Equity:

Ensure interwoven equity and engagement in housing, services, health, safety, and livelihood needs.



Economic Health:

Ensure that the community is prepared to deal with changes in its economy and builds on local assets.

The Plan's Guiding Principles were established by the Comprehensive Plan Steering Committee and reinforced by residents via the community engagement process.

LA CROSSE OVER TIME

PRE- 1600'S Native tribes including the Ho-Chunk find the natural confluence of rivers to be a strategic and bountiful site for transportation and gathering.

1805 First written record of European visitation occurs when Lt. Zebulon Pike travels up the Mississippi River. Pike coins the site “Prairie La Crosse” after witnessing native people playing a game with sticks that resembled a bishop’s cross, “la crosse” in French.

1841 The first trading post is established by Nathan Myrick, soon followed by a post office and general store. Trade in commodities and natural resources begins to grow.

1856 The City of La Crosse is officially established in 1856 with a population of 745 residents.

1884 La Crosse serves as a local hub for lumber, limestone, and agricultural products industries. Goods are transported via steamboat.

La Crosse produces more beer than any other city in Wisconsin in 1884.

1890 Viterbo University is founded in La Crosse.

1908 Celebrated landscape architect John Nolan visits La Crosse and designs a park plan for the riverside assets.

1909 The University of Wisconsin La Crosse is founded in 1909.

1912 Western Technical College is founded in 1912.

1912 The Chicago, Milwaukee, and St. Paul Railroad, popularly known as the Milwaukee Road, opens the La Crosse station in 1927. Service is still maintained on the Amtrak Empire Builder line today.

1961 La Crosse receives an All-American City Award for Oktoberfest, USA.

1961 The first Hmoob refugees arrive in La Crosse. By 1982, there were approximately 600 Southeast Asian refugees living here.

1995 Franciscan Health System, Skemp Clinic and Mayo Clinic merge to form Franciscan Skemp Healthcare — Mayo Health System in La Crosse, now known as Mayo Clinic Health System in La Crosse.

2012 Gundersen Clinic and Lutheran Hospital form Gundersen Health System in 2012, over a hundred years after Adolf Gundersen opened his practice in La Crosse.



▲ La Crosse in 1867. Credit: Chicago Lithograph Co



▲ La Crosse Rail Bridge, built in 1902



▲ A snapshot of La Crosse in the past. Credit: LCMTU

WELCOME FROM THE MAYOR

La Crosse has a lively history of "getting things done."

Encouraging our citizens to actively participate in our plans for our future is a perfect example of that collective aspiration to achieve a better place for all of us.

A thriving center of commerce and tourism on the Mississippi River, we are blessed to be surrounded by rich natural resources and farmland – all of which attracted our earliest of settlers and innovators whose determination and sweat equity built a place that is still a destination today. Some come to visit (and most likely come back over and over again) and some of us have made La Crosse our forever hometown. La Crosse is a place to grow and succeed as individuals, to make lifelong friends and to raise our families surrounded by neighbors who value what is fair and just, what is for good for all and what will sustain us for the future.

While we have faced tough challenges like any small City, we continue to emerge as a shining star often recognized for our innovation, our spirit and our urban solutions. In the last decade, we have seen tremendous growth in our economy and we as a government, together with our citizens, have worked painstakingly to ensure that any plans brought forth by the City are designed to benefit every citizen.

Our ongoing mission includes, but is not limited to:

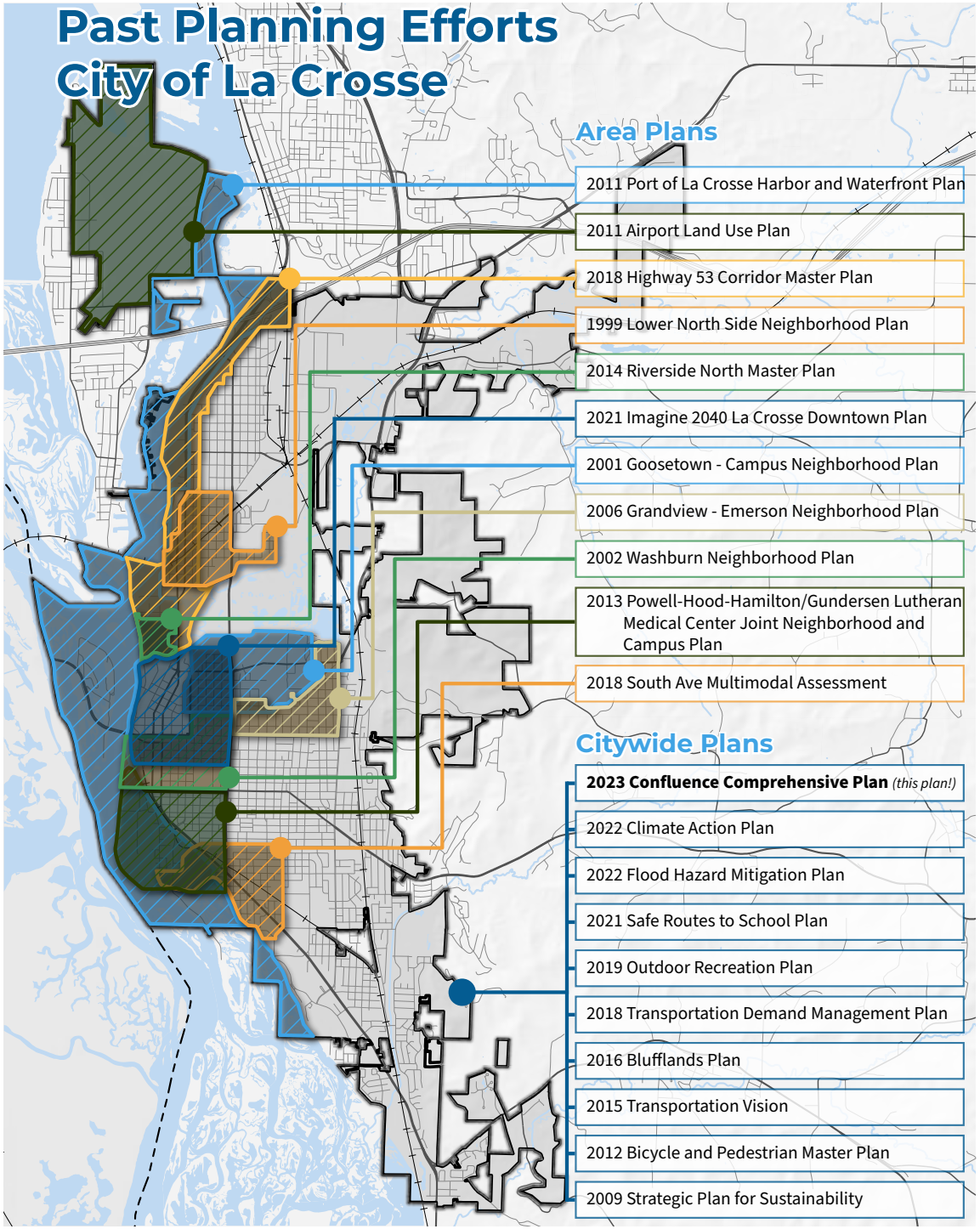
- Building affordable housing and maintaining solid infrastructure;
- Attracting new industry and developing our workforce;
- Beautifying our neighborhoods;
- Maintaining and expanding our park and trail system;
- Preserving our historic assets;
- Working toward permanent environmental sustainability;
- Supporting sound and strong policy to provide for the continued health and safety for our citizens; and
- Providing all-inclusive cultural, recreational and educational experiences that reflect the current world.

Thank you to all who have made time to respond and contribute to the development of this plan. Your valuable input will truly help continue to make our community strong.

-Mayor Mitch Reynolds



▲ Mayor Mitch Reynolds (third from right) with youth and staff from the Boys and Girls Club of Greater La Crosse. Credit: City of La Crosse (City)



Past Planning Efforts

Like many cities, La Crosse has conducted a multitude of Citywide and area plans. Many of these previous planning efforts focused on specific areas of focus or need within different geographic areas within the City.

The map to the left shows the different boundaries for the past planning efforts that were reviewed and analyzed during the Comprehensive Plan development process.

Many of the City's previous planning efforts are infused throughout this Comprehensive Plan. The Comprehensive Plan covers the entire City as a long-range planning effort. Past plans are accessible via the City's website.



LA CROSSE AT A GLANCE

This section provides an overview of key demographic aspects of the City, focusing on changes since the City's 2002 Comprehensive Plan. Demographic information provides a lens through which to understand who is living, studying, and working in La Crosse and how these trends have changed over time. This information was used to inform the needs and priorities of housing, economic development, education, and beyond, as can be seen later in this Plan. For a complete set of demographic graphs and data descriptions, refer to the Appendix.

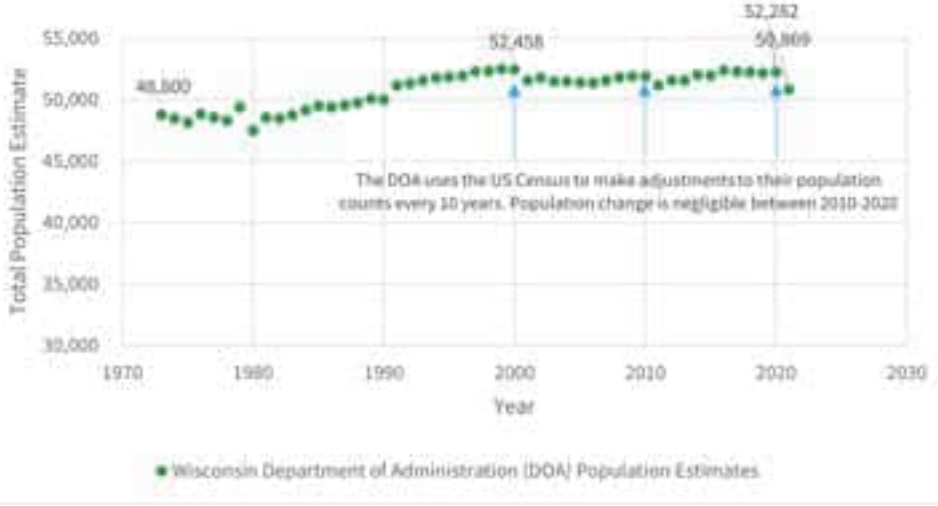
Population Overview



In 2021, the City of La Crosse had 50,869 residents

according to population estimates from the Wisconsin Department of Administration (DOA). Figure 1.1 shows the total population in La Crosse each year from 1973 to 2021. From 1973 to 2021, the population grew minimally, growing between 1-2% every ten years. Population growth appears the greatest in the 1980's and 1990's, plateauing in the 21st century. Fluctuations over the period of 2000 to the present are negligible and not statistically significant.

▼ Figure 1.1: 1970-2021 Population of La Crosse. Source: Wisconsin Dept. of Administration (DOA) Population Estimates.

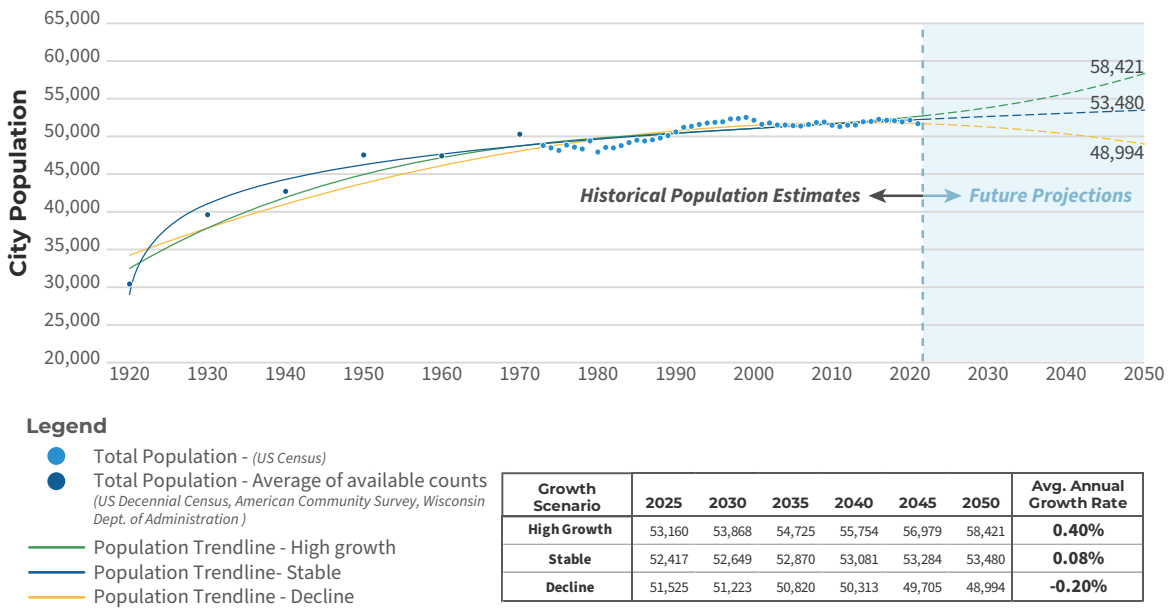


Population Projection

La Crosse has experienced multiple waves of population growth, and more accurate and frequent estimates do not begin until the 1970's. However, accounting for historical data and weighing recent trends more heavily, a series of possible futures emerges which shows the realm of possibility for the future of La Crosse's total population. Using purely mathematical methods of trendline analysis, three scenarios for future growth (or decline) are developed to analyze La Crosse's most significant growth wave starting around 1920. A high growth trendline for the future shows a potential 0.40% average annual population growth rate from 2025 to 2050, resulting in a future population of over 58,000 residents (see Figure 1.2).

However, because La Crosse's population appears to be stabilizing, a more moderate projection of 53,480 residents by 2050 is the most statistically likely.

▼ Figure 1.2: City of La Crosse Population Projections.



Growth Scenario	2025	2030	2035	2040	2045	2050	Avg. Annual Growth Rate
High Growth	53,160	53,868	54,725	55,754	56,979	58,421	0.40%
Stable	52,417	52,649	52,870	53,081	53,284	53,480	0.08%
Decline	51,525	51,223	50,820	50,313	49,705	48,994	-0.20%

One trendline shows a decline scenario in which the population shrinks by 0.20% annually on average. This would lead to a future population of just under 49,000 residents. It is important to recognize that population is influenced by several unpredictable factors beyond birth and death rates, and local governments only have control over a few influencing factors such as fiscal policy and economic development. External factors such as immigration, state and federal policies, and the economy at large are just as impactful on future growth (see Figure 1.2).

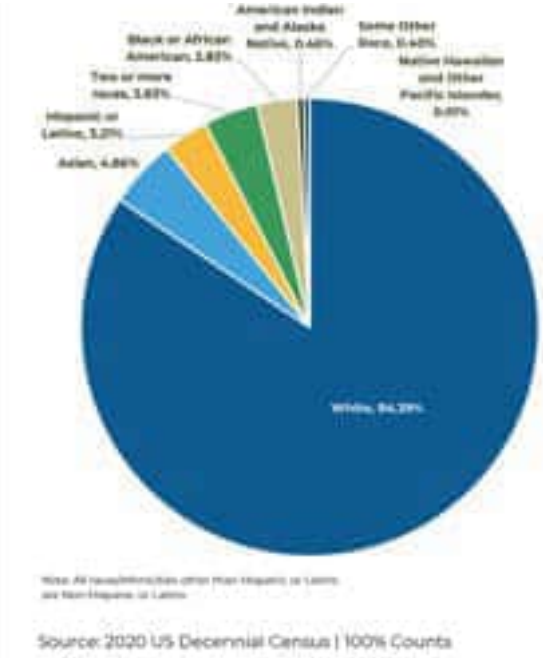


▲ Residents of many different backgrounds enjoy the City: Credit City of La Crosse

Racial and Ethnic Diversity

Confluence reported that the City would become more racially and ethnically diverse, which has held true. The proportion of White residents in La Crosse decreased from 88.51% in 2010 to 84.39% in 2020, representing 4.12% of the population fewer. The largest proportion of the 4.12% change is attributed to the increase in the population of two or more races (1.92% more of the overall population) and the increase in the Hispanic or Latino population (1.24% more of the overall population). See Figure 1.3 for the distribution of race and ethnicity in La Crosse in 2020. Celebrating diverse perspectives and cultures is discussed more in Chapter 4, "Heritage Preservation & Cultural Stewardship."

▼ Figure 1.3: City of La Crosse Race & Ethnicity in 2020.



Age Distribution

Figure 1.4 shows the change in age distribution of the population of La Crosse for each age group as a percent of the total population, disaggregated by sex.

The largest age group in La Crosse is between 20 to 24 years old, followed by 15 to 19 years old.

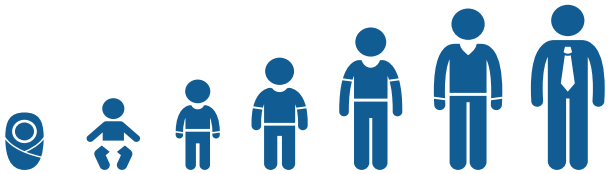
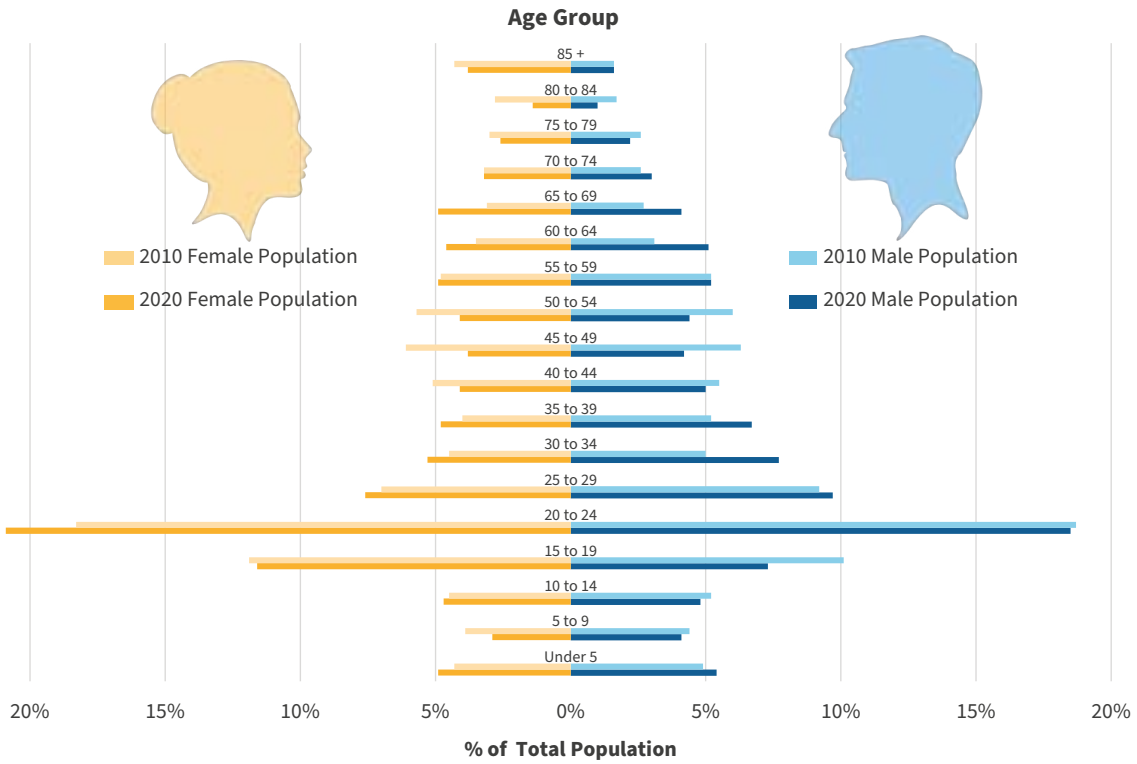


Figure 1.4 shows a slight increase in the 20-24 age group over the ten year period and a slight decline in the 15-19 group. There were not substantially significant changes in age groups; however, the data suggests increases in residents aged 20-39, decreases in residents aged 40-54, and increases in residents aged 60-69. The proportion of residents aged 70 and over remained stable with minor fluctuations suggesting a possible decrease overall.



▼ Figure 1.4: City of La Crosse Change in Age Distribution by Sex.



Source: 2010 & 2020 American Community Survey 5-Year Estimates

Across many age groups, the population of La Crosse is more dominantly female between ages 15-24 and 85+ and more dominantly male between ages 25-44.

◄ Older adults in La Crosse aboard an MTU bus. Credit: La Crosse MTU.

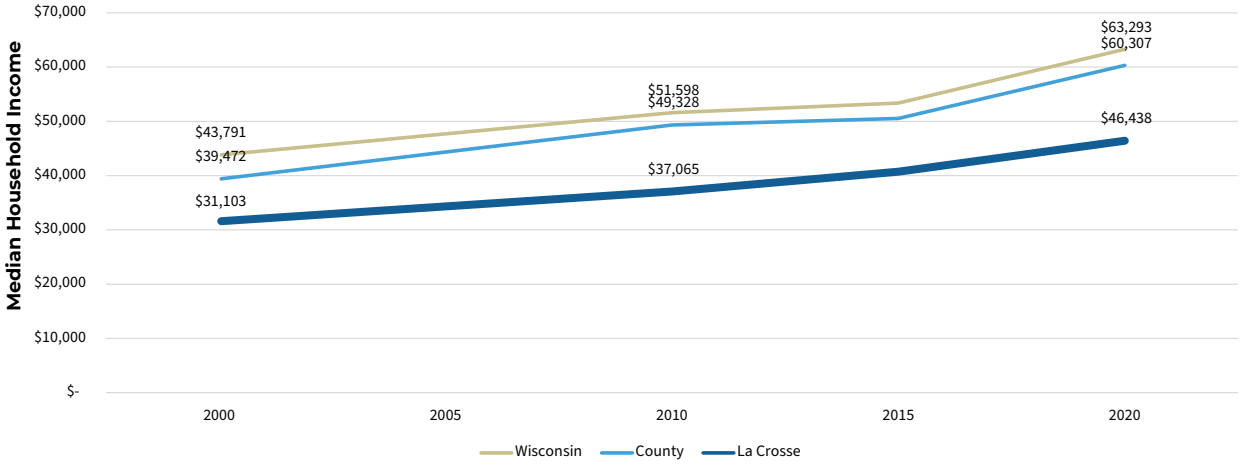
► La Crosse elementary schoolers enjoy exploring the La Crosse Regional Airport. Credit: LSE



Household Income

Figure 1.5 shows the change in household income in La Crosse between 2000, 2010, 2015, and 2020. Each bracket is represented as a percentage of the total population. From 2010 to 2020, substantial increases in the proportion of residents making $100,000 or more occurred, with more than double the amount of households making $200,000 or more. The proportion of households making between $25,000 to $99,000 fluctuated – but did not change significantly – between 2010 and 2020. The proportion of households making less than $25,000 decreased substantially (see Figure 1.6).

▼ Figure 1.5: City of La Crosse change in median income compared to La Crosse County & the State of Wisconsin. Source: ACS 5-year estimates.



▼ Figure 1.6: City of La Crosse change in household income 2000-2020.



The median household income of all households in La Crosse was consistently lower compared to the County and the State of Wisconsin; this is consistent with predictions reported in Confluence.

This is likely due to the larger number of young people studying at higher education institutions in La Crosse compared to the County and State.

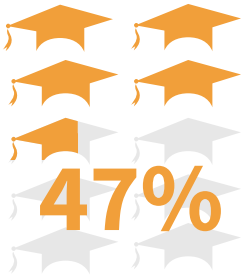
Education

Figure 1.7 compares the field of Bachelor's or higher degrees held by La Crosse residents between age groups as a percentage of that age group. A substantially higher proportion of the population 65 years and over in La Crosse holds college degrees in education compared to all other fields. Residents age 40 to 64 hold more business and arts, humanities and others, and science and engineering related degrees compared to other age groups. Within the 40 to 64 age group, the most numerous degrees are in science and engineering. Residents age 25 to 39 hold the greatest proportion of science and engineering degrees, representing 45% of the age groups' first degrees. Figure 1.8 shows the field of Bachelor's degrees or above for the total population of La Crosse age 25 or older.

The largest field of the first college degrees obtained in La Crosse is science and engineering followed by arts, humanities and others.

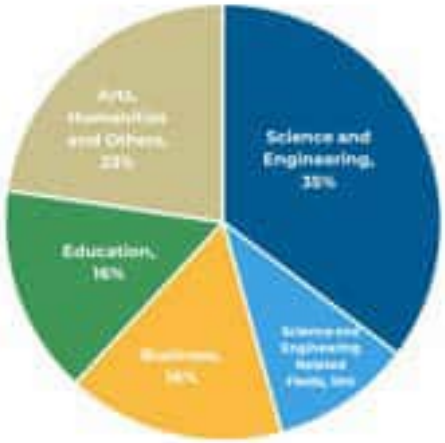


Population 25 years and older with an Associates Degree or higher in 2010

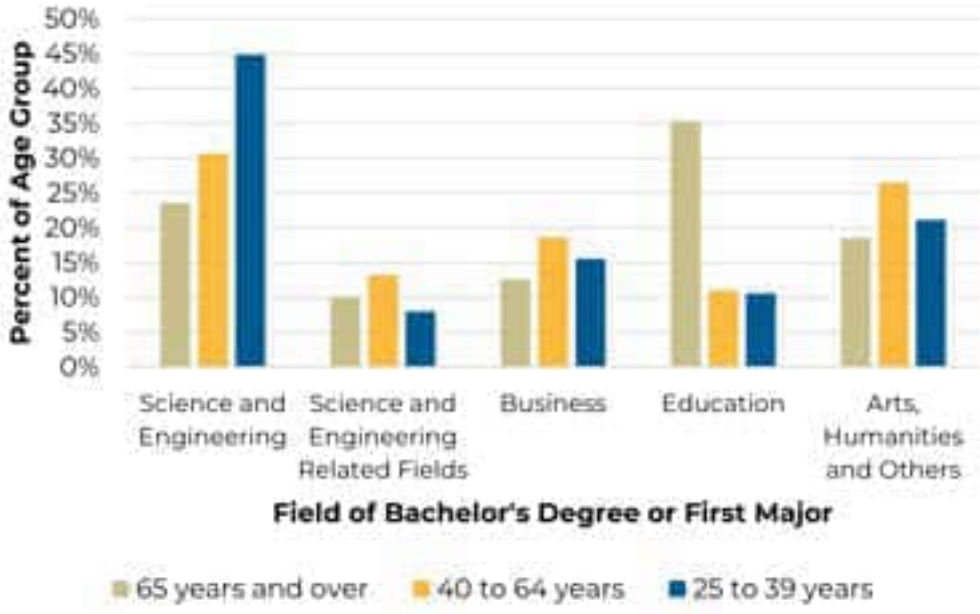


Population 25 years and older with an Associates Degree or higher in 2020

▼ Figure 1.8: 2020 City of La Crosse - Total Population 25 Years and Over with a Bachelor's Degree or Higher: Field of Major. Source: ACS 5-year estimates.



▼ Figure 1.7: Population in La Crosse 25 years and older with a Bachelor's or higher degree: field of first major by age group. Source: ACS 5-year estimates.



Educational Attainment

The data shows a substantial increase between 2010 and 2020 of the population with a Bachelor's or higher, demonstrating that

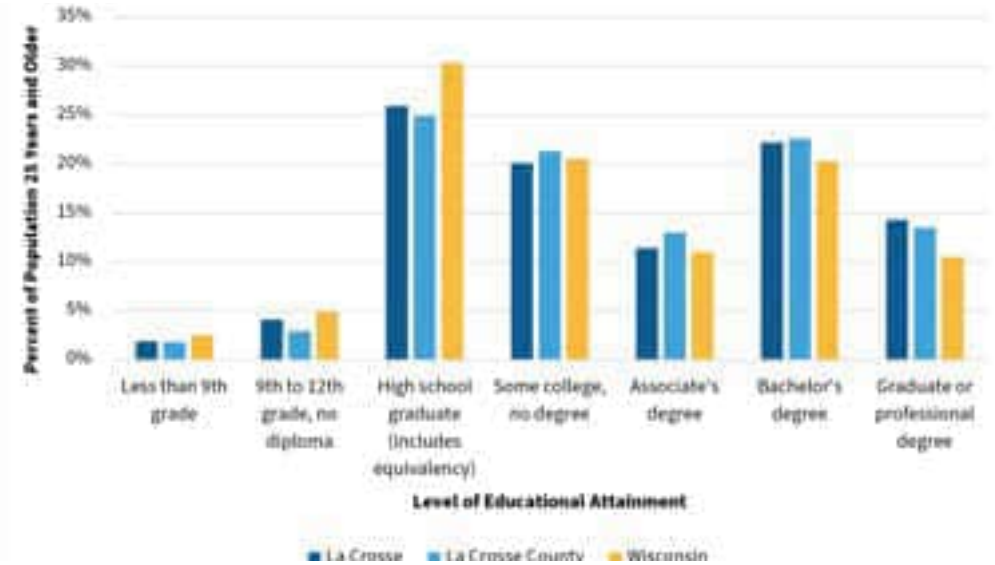
The population of La Crosse is becoming substantially more educated.

Large decreases in population with less than an Associate degree are also shown in the data. Figure 1.9 compares the educational attainment in La Crosse in 2020 to that of the County and State. Trends between La Crosse and the County versus La Crosse and the State tend to differ. Compared to the County, residents in the City of La Crosse are generally less educated, holding less college education overall, but with slightly more residents holding a graduate or professional degree than the County. Compared to the State, residents in La Crosse are highly educated.



▲ The UWL team gets ready to welcome students to campus. Credit: City of La Crosse.

▼ Figure 1.9: Educational Attainment in La Crosse in 2020 compared to La Crosse County and the State of Wisconsin. Source: ACS 5-year estimates.





▲ La Crosse River Marsh from above.

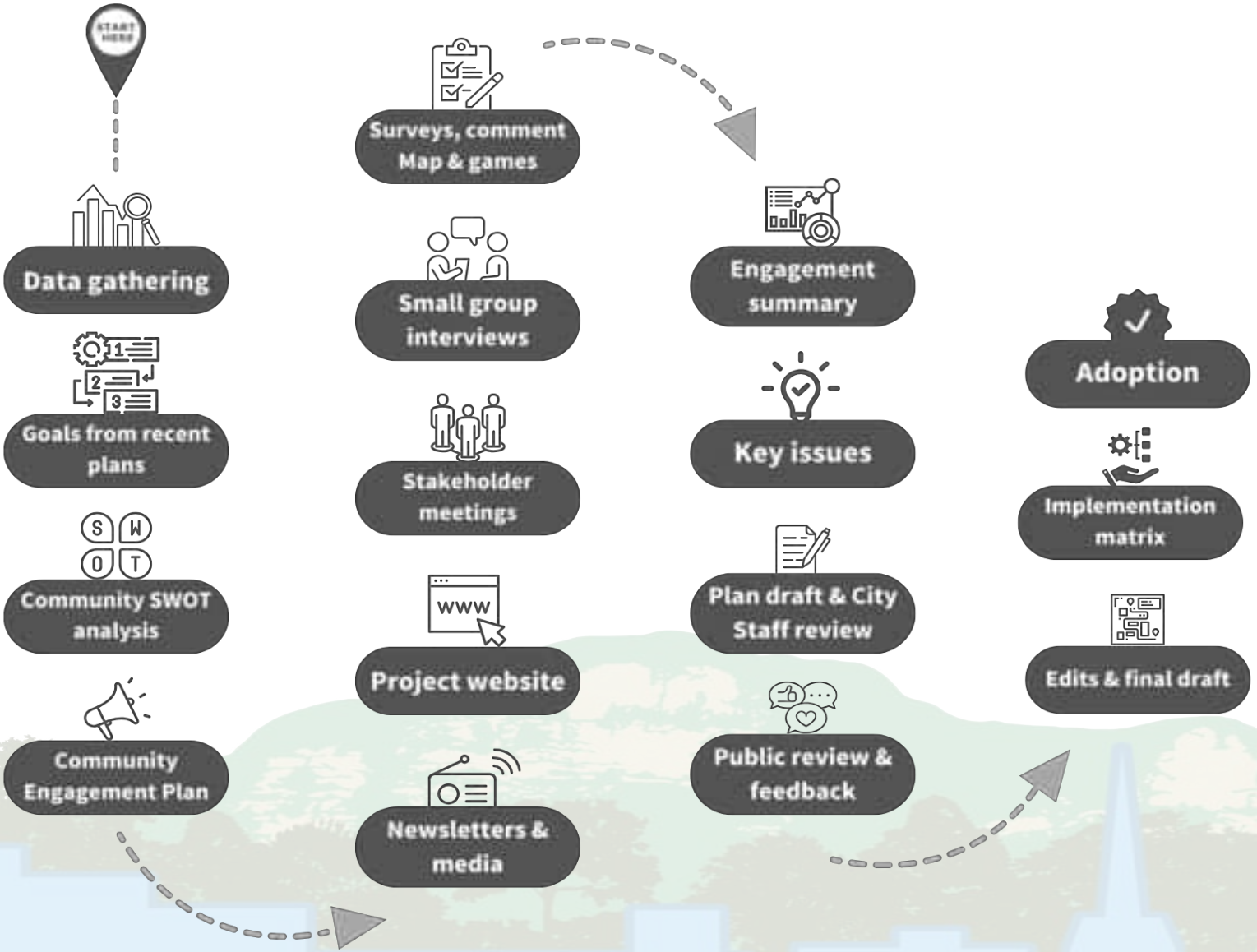
Process & Engagement

2



▲ Vibrant Downtown La Crosse. Credit: Dylan Overhouse

PLANNING PROCESS



PUBLIC ENGAGEMENT

Engaging the public was a central focus for the "Forward La Crosse" campaign to update the City's Comprehensive Plan.

To accurately outline the community vision and priorities and effectively shape La Crosse's goals for the future required extensive collaboration and public input. "Forward La Crosse" kicked off in April 2021 and incorporated a variety of participation efforts and opportunities. Primary methods are described later in this section. Special emphasis was placed on inclusivity, accessibility, flexibility, and creativity. Due to the ongoing COVID-19 pandemic, a combination of in-person and virtual/online engagement was used to reach the public sensitive to changes in public health and safety precautions. This challenge also provided an opportunity to reach a broader audience. The community engagement strategy for "Forward La Crosse" was structured on three primary objectives:

- Provide diverse opportunities for members of the public to provide feedback both in-person and online
- Ensure public engagement opportunities were broadly accessible for all residents
- Utilize community leaders, media outlets, and social media to promote opportunities to provide input and feedback

The project consulting team partnered with City of La Crosse staff and local leaders and organizations to implement the community engagement process. Opportunities for engagement were widely publicized via radio, social media, across City's departments, major institutions, the School District of La Crosse, La Crosse Public Library, City Commissions and Committees, and via posters at popular gathering places around the community. In addition, an insert promoting participation in the comprehensive planning process was included with the City's water quality reports.

Forward La Crosse Website & Newsletters

The Forward La Crosse website served as the primary public-facing landing page for the engagement campaign. The website hosted a homepage with linked surveys, comment map, and the voting game, recent project news and updates, videos with community leaders, quotes from project partners, and contact information. Website visitors had the option to enter their email address to receive regular bi-weekly project e-newsletters, which announced competitions, upcoming stakeholder sessions or public meetings, and new surveys.

Stakeholder Sessions & Targeted Interviews

Stakeholder sessions were hosted throughout the engagement process to provide a platform for focused discussion on a variety of topics of importance to the Comprehensive Plan Update. Sessions were hosted via in-person, virtual, and hybrid formats and many were open to the public. Sessions utilized different techniques to stimulate discussion including Mentimeter, an online tool to solicit anonymous responses to facilitated questions, and poster boards and post-it notes. Smaller group sessions and one-on-one interviews were also conducted following each stakeholder session, and the questions asked of participants were made available to the public via online, topic-specific survey modules. This ensured the public had an opportunity to comment on the topics even if they were unable to attend a stakeholder session.



► Bike and pedestrian stakeholder meeting held at City Hall during the planning process. Credit: GRAEF

Neighborhood Association Meetings

Neighborhood Associations in La Crosse have a rich history. Throughout the Forward La Crosse campaign, the City's Neighborhood Associations were consulted for feedback, especially regarding neighborhood visioning, challenges, opportunities, and future land use preferences.

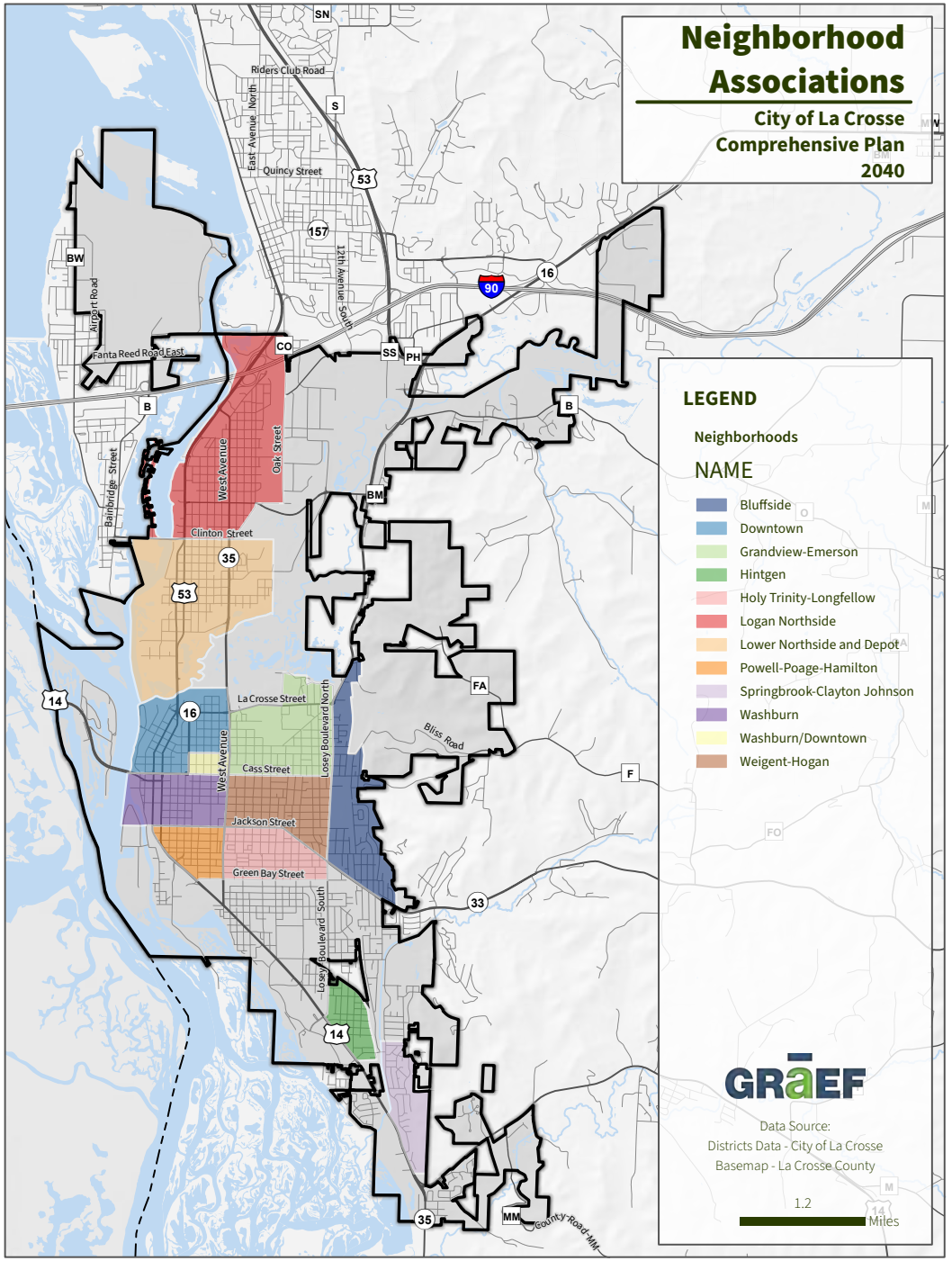
This feedback informed the Neighborhoods, Districts, and Corridors future land use designations found in Chapter 3.

Topical Surveys

In addition to a comprehensive, overarching community survey, seven topical surveys were made available for online responses. These surveys served to enable feedback for a variety of topics and gather input on key issues.

The community survey received over 2,100 responses.

One of the most popular topic surveys, the Bike and Pedestrian Survey, received over 600 responses. A visual preference survey also helped inform urban design preferences, and a guiding principles survey was used to identify overall community priorities.



Key Findings

Who answered the survey?

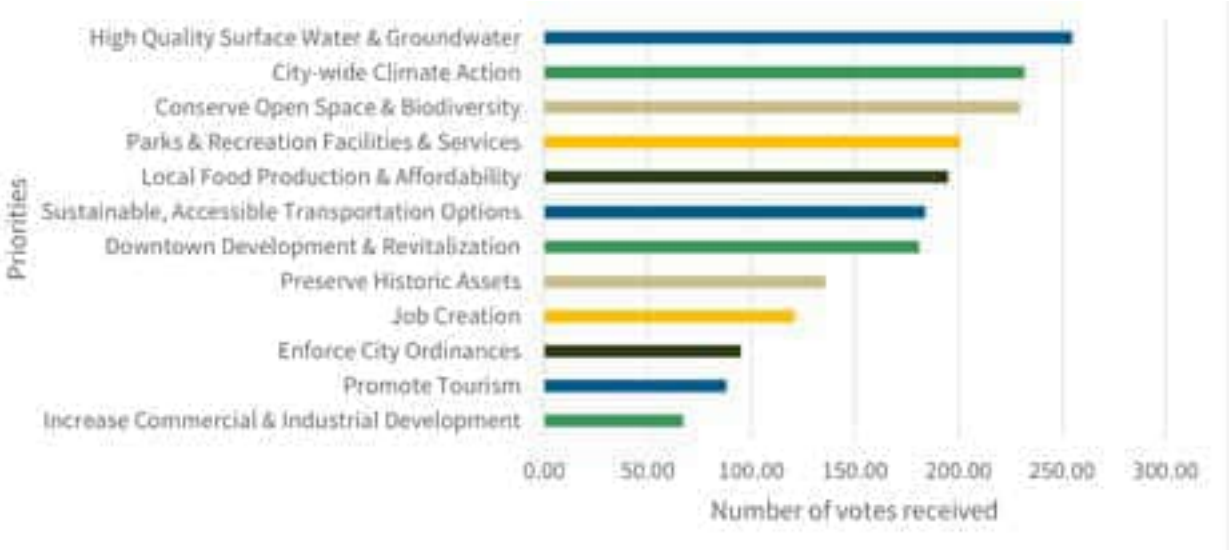
- Survey respondents lived and worked across City Council Districts and neighborhoods, with Grandview Emerson and Weigent-Hogan as the most well-represented neighborhoods
- Over half of survey respondents were female, over one-third were in the 45-64 age category, and three-quarters identified living in a household with 2-3 adults
- The majority of respondents identified as renters of property with a household income ranging from $50,000-$150,000+ and have lived in the City for at least ten years
- The majority of survey respondents reported high levels of educational achievement, with over two-thirds possessing a Bachelors degree or a Graduate/professional degree

What were the respondents' priorities?

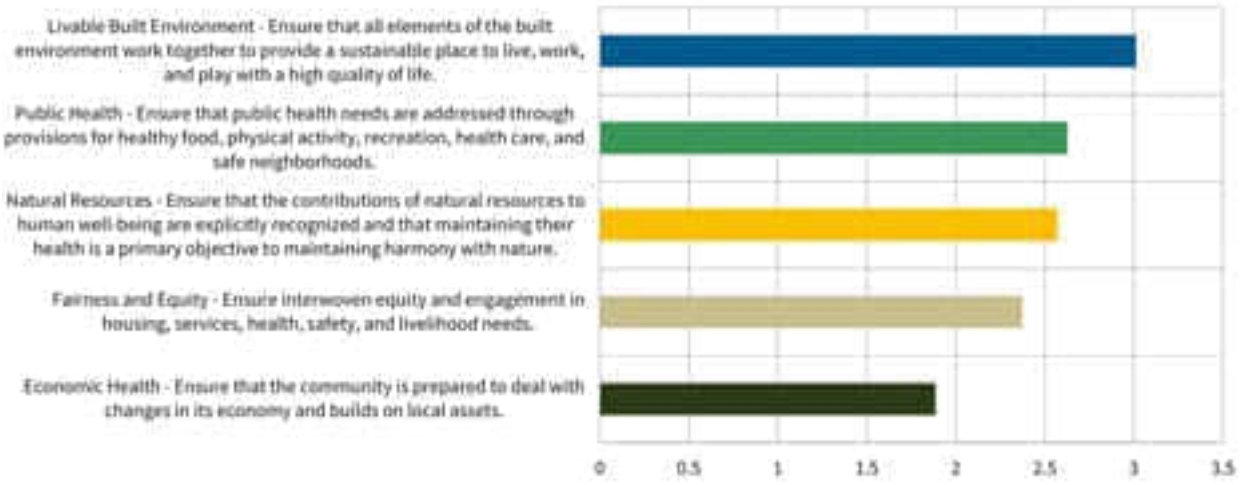
The Voting Game asked respondents to identify their top 5 priorities to focus on in the Comprehensive Plan. Survey respondents prioritized environmental and equity issues over ones of economic development (see Figure 2.1).

The results of the Guiding Principles Survey also mirror the results of the voting game. The Survey asked respondents to identify and rank their top priorities to guide La Crosse's future. A higher number along the X-axis represents the principle was highly ranked. The highest ranked guiding principle was "Livable Built Environment" followed by "Public Health" and "Natural Resources" as shown in Figure 2.2.

▼ Figure 2.1: Survey respondents' top issues to prioritize in the Comprehensive Plan.



▼ Figure 2.2: Survey respondents' ranking of the Plan's Guiding Principles.

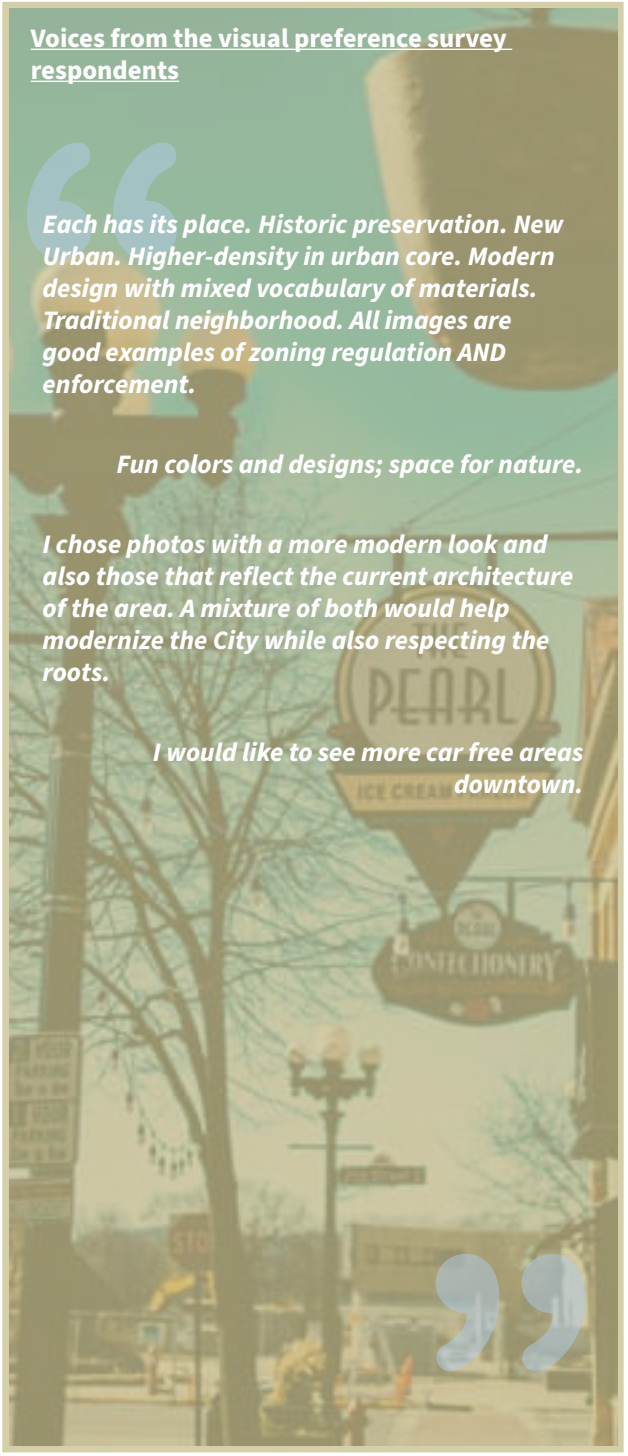


Visual Preference Survey

The Visual Preference Survey gave respondents an opportunity to indicate their preferences for how buildings, districts, open spaces, and corridors are designed in La Crosse. The survey presented a series of sample images in different categories and asked respondents to select the images they felt were appropriate or appealing for La Crosse.

In short, respondents want to protect and celebrate the natural beauty of La Crosse as well as the people that live there.

Respondents prefer more greenery throughout the City. This includes greenery in neighborhoods, the downtown area, and using less man-made elements in public spaces. For example, green infrastructure like planters and trees should be used to limit motor vehicle traffic and help create spaces for pedestrians and biking. There is also a preference for native plants/animals and a diversity of natural landscapes. Natural areas should be allowed to be "messy" rather than overly manicured. Public art should use natural materials and feature local artists that offer diverse perspectives and showcase the history of the area. Respondents want a variety of housing types and styles that reflect La Crosse's character. They want smaller lots that meet sustainable maintenance requirements. Existing or historic buildings should be used for multi-family and mixed-use options instead of large apartment buildings.



Engagement by the Numbers

INTERACTIVE MAP
830
COMMENTS

SOCIAL MEDIA
400+
FOLLOWERS

WEBSITE
10,000
VISITORS

SURVEYS
2,100+
RESPONSES

VIDEOS
13
COMMUNITY LEADERS

Growth & Land Use

3



▲ Land use patterns in La Crosse from above. Credit: Dylan Overhouse

LAND USE FRAMEWORK

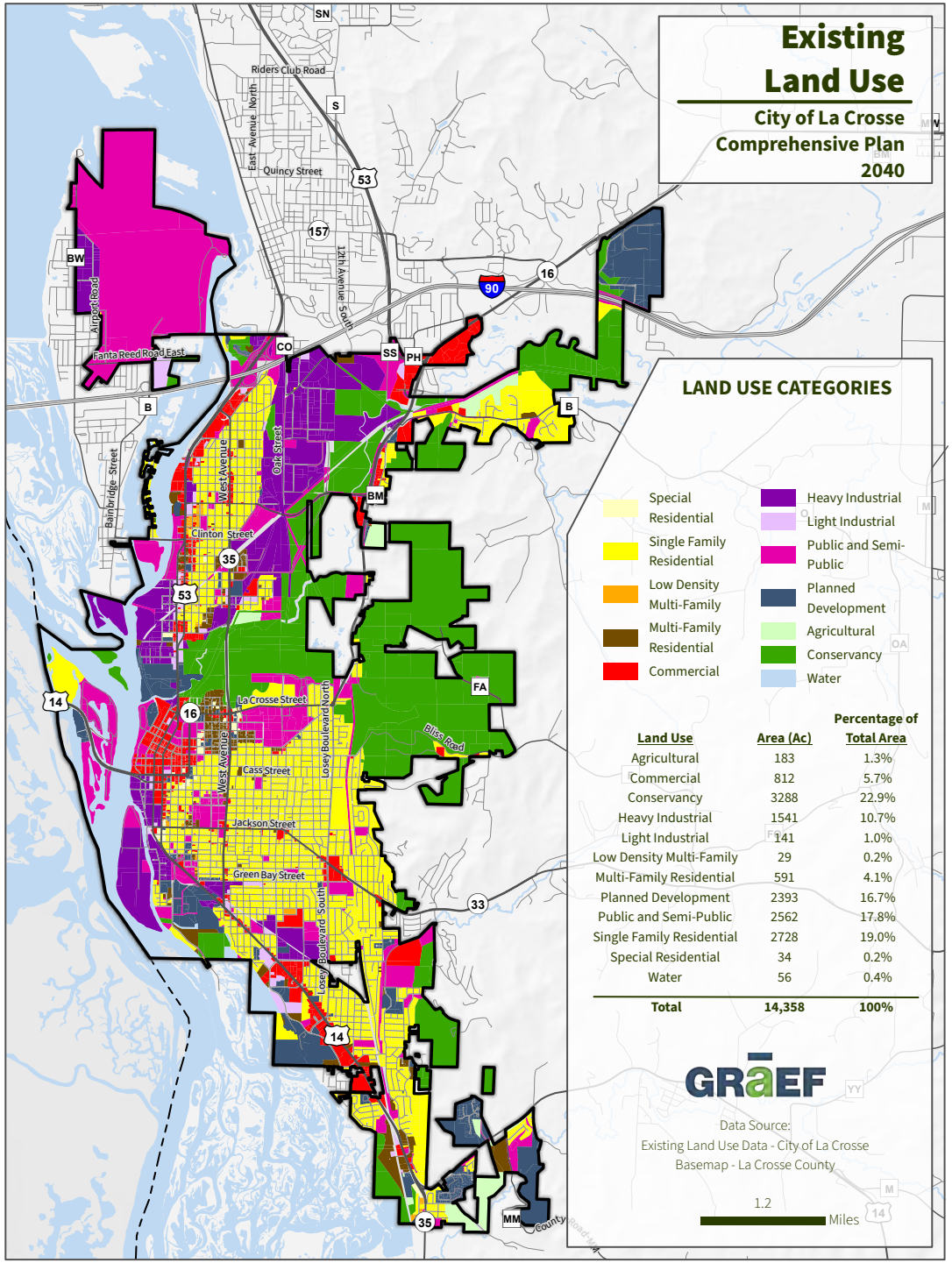
Introduction

The Comprehensive Plan sets forth the vision for future land uses across all properties within the City of La Crosse. Future land use identifies the mix of uses which may become appropriate for a given property over the next twenty years. This concept takes into account the larger context of neighboring properties and how they interact together to serve residents.

Future land use is based on the "Neighborhood, District, and Corridor Framework" (NDC), a system devised by the Congress for New Urbanism (CNU). Neighborhoods, districts, and corridors are further described and defined on page 27.



▲ Downtown La Crosse. Credit: GRAEF team



How is Land Used Now in La Crosse?

The map to the left shows the existing land use throughout the 14,358 acres that compose the City of La Crosse according to twelve different land use categories. The legend on the map displays a breakdown of percentages for each type of existing land use. The map can be used to help identify land use patterns across the City.

The highest percentage of land use in La Crosse is identified as "Conservancy" (22.9%), predominantly consisting of the La Crosse River Marsh and Hixon Forest. "Single-Family Residential" land uses compose the second highest percentage at 19.0%, followed by "Public and Semi-Public" land uses at 17.8%. Much of the Public and Semi-Public land acreage is composed of the La Crosse Regional Airport (LSE).

Very little land within the City is identified as "Agricultural" at 1.3% or "Light Industrial at 1.0% (Note that "Heavy Industrial" is 10.7% of the City's land area). "Low-Density Multi-Family," "Special Residential," and "Water" combined compose less than 1% of the City's existing land use acreage. There are several Planned Developments located throughout the City. Planned Developments are site-specific and typically feature more flexible requirements for specific projects.

How Does NDC Work?

The intent of the NDC model is to encourage walkable, compact communities that are rich with amenities and celebrate the history of the built environment and the preservation of natural features, all while respecting the fabric of communities. NDC proposes three fundamental classifications that organize La Crosse into a mix of uses rather than isolated land uses. NDC does not replace the adopted zoning code, but instead paints a broad and cohesive long-term picture for the built environment. The NDC model can pair well with form-based codes, a land development regulation that focuses on the physical form of the built environment in relation to the public realm as the code's overarching principle. If the City decides to integrate a form-based code in the future, the NDC model can be used to guide a cohesive urban form.

The following pages describe each use in the NDC model.



▲ Form-based codes can focus on the form and mass of buildings in relation to one another. Credit: GRAEF team

Neighborhoods:

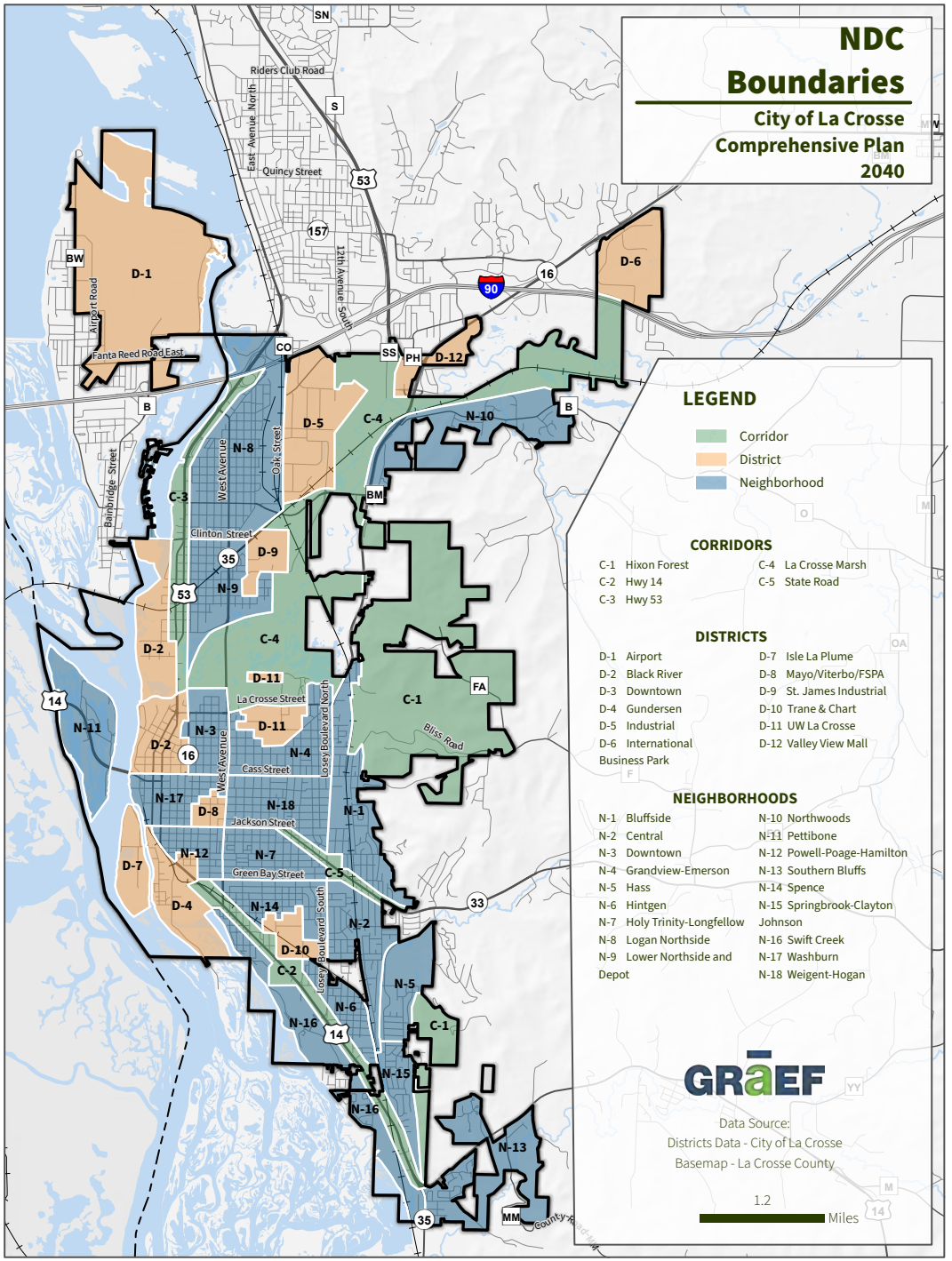
La Crosse neighborhoods have distinct identities, housing characteristics, unique history, and geographic features. They are typically compact, pedestrian-friendly, and mixed-use. Neighborhoods may contain a number of supporting uses and activities that serve residents, such as parks, schools, libraries, small-scale retail, and other services. Neighborhood associations were consulted during the creation of this comprehensive plan to help identify the vision and land uses within La Crosse's neighborhoods.

Districts:

Districts are larger areas where the City, property owners, developers, and investors should concentrate business, commercial, and industrial activity and expansion over the next twenty years. Districts may emphasize a special single use or purpose, but may contain a variety of other uses and activities. For example, a shopping district may have primarily commercial uses with a few small-scale industrial uses mixed in. La Crosse's districts are based on types of dominant uses, include overlapping neighborhoods, and have generally larger geographic extents.

Corridors:

Corridors are linear areas that provide connectivity between the neighborhoods and districts. Corridors can accommodate a variety of land uses, including natural, recreational, and cultural uses. They can range from boulevards and rail lines to rivers and parkways. La Crosse has several major corridors identified based on transportation and environmental features.



Preferred Land Uses:

Within each neighborhood, district, or corridor, the list of all land uses are all designated with one of the following:

Desirable (D):

These uses should be encouraged because they are consistent with, support, and enhance the desired character.

Allowable (A):

These uses are generally considered appropriate, but may require additional consideration and/or specific modification or developed features to be compatible with other uses in the area.

Undesirable (U):

These uses should not be encouraged, but may still be acceptable for the area under special circumstances.

Category	Shown as
Desirable	D
Allowable	A
Undesirable	U

The images below (credits: GRAEF team except where noted) represent examples of types of land use categories described on the following pages. These images are for illustrative purposes only, as each land use category includes a range of densities that can be represented via a range of designs and architectural styles.


Low-Density Residential


High-Density Residential


Neighborhood Retail/Commercial (Credit: City)


Low-Density Residential


High-Density Residential



Commercial (credit: La Crosse Chamber)


Medium-Density Residential


Low-Intensity Mixed-Use


Institutional (Credit: City)


Medium-Density Residential


High-Intensity Mixed-Use


Industrial

Future Land Use											
This table summarizes the future land use designations described on the following pages of this chapter.	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks & Open Space	Conservancy, Wetlands, Agriculture
Neighborhoods											
Bluffside	D	A	A	A	U	A	U	U	U	D	D
Central	D	U	U	U	U	D	A	U	A	D	D
Downtown	A	D	A	D	A	A	U	U	U	D	A
Grandview Emerson	D	A	U	A	A	D	U	U	D	D	D
Hass	D	D	A	D	U	A	A	U	A	D	D
Hintgen	D	A	A	A	U	D	A	U	A	D	A
Holy Trinity-Longfellow	D	A	A	D	U	D	A	U	D	D	A
Logan Northside	D	A	A	A	U	A	D	D	A	D	U
Lower Northside & Depot	D	D	D	D	U	D	A	A	D	D	U
Northwoods	D	A	U	A	U	D	D	A	A	A	U
Pettibone	U	D	A	A	U	A	A	U	A	D	A
Powell-Poage-Hamilton	A	D	D	D	A	D	A	U	D	D	U
Southern Bluffs	D	A	U	A	U	A	U	U	U	D	A
Spence	A	D	A	D	U	D	A	U	U	D	U
Springbrook-Clayton Johnson	D	D	U	D	U	A	U	U	A	D	D
Swift Creek	D	D	U	D	U	D	A	U	A	D	A
Washburn	D	D	U	A	U	U	U	A	A	D	A
Weigent-Hogan	D	A	U	D	U	D	U	U	A	D	U

D=Desirable | A=Allowable | U=Undesirable

Future Land Use											
This table summarizes the future land use designations described on the following pages of this chapter.	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks & Open Space	Conservancy, Wetlands, Agriculture
Districts & Corridors											
Districts											
Airport	U	U	U	U	U	D	D	D	A	D	D
Black River	U	D	D	A	D	D	A	A	A	D	A
Downtown	U	A	D	A	D	U	D	U	A	D	U
Gundersen	A	D	D	A	U	D	U	U	A	D	D
Industrial	U	U	U	U	U	A	U	D	A	A	D
International Business Park	U	U	U	A	U	U	A	D	U	A	A
Isle La Plume	U	U	U	U	U	D	A	A	A	D	A
Mayo Clinic/Viterbo	A	D	A	D	A	D	A	U	A	D	U
St. James Industrial	U	U	U	U	A	U	A	D	U	A	D
Trane & Chart	U	D	D	A	D	D	A	A	U	A	A
UW-La Crosse	U	D	D	A	D	D	U	U	A	D	A
Valley View Mall	U	A	D	A	D	D	D	U	A	U	U
Corridors											
Hixon Forest	A	U	U	U	U	A	U	U	A	D	D
Highway 14	U	D	D	A	D	D	D	A	A	A	U
Highway Route 53	A	D	D	A	D	D	D	U	A	A	U
La Crosse Marsh	U	A	U	A	U	U	A	U	A	D	D
State Road	U	D	D	D	A	D	D	U	A	A	U

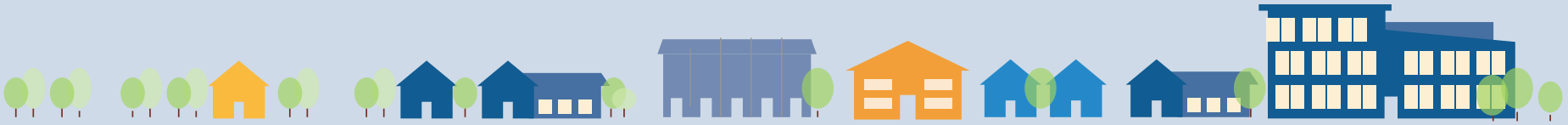
D=Desirable | A=Allowable | U=Undesirable

D=Desirable | A=Allowable | U=Undesirable

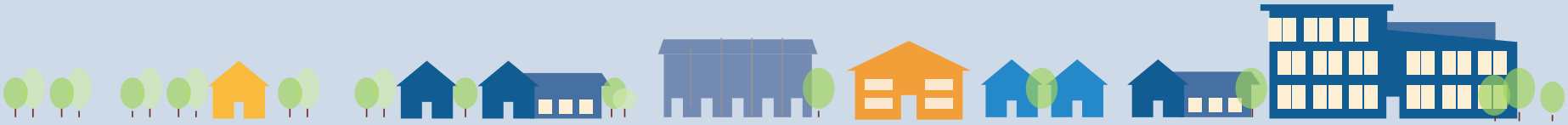
LAND USE CATEGORIES

The City of La Crosse's plan for future land use includes twelve (12) categories:

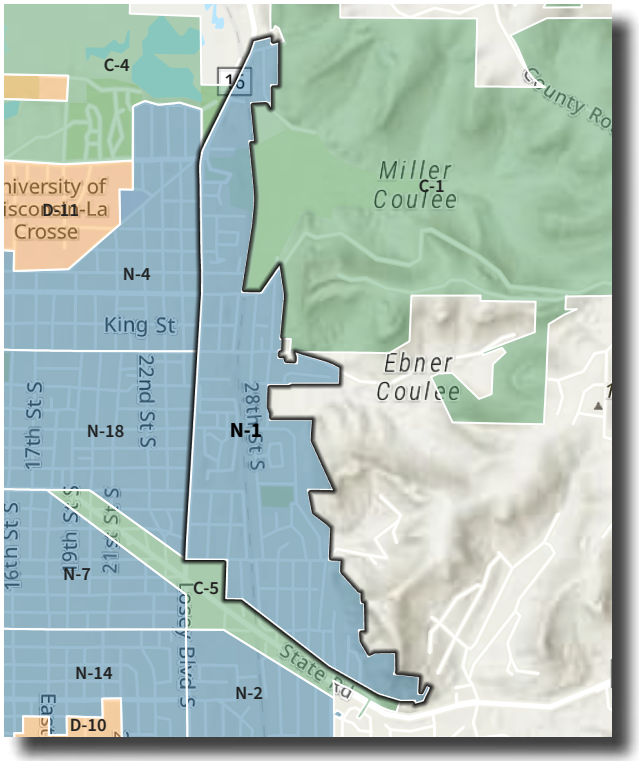
- **Existing Uses:** Existing Uses are noted within each Future Land Use Category to specify that an existing use is always "Allowable" on any property in La Crosse and that no existing property must be changed in order to comply with the Future Land Use Plan. Rather, when a property seeks a permit for development such as a zoning change, that is considered a change in use and is no longer automatically "Allowable" as an existing land use.
- **Low-Density Residential:** Low-Density Residential land uses are predominantly made up of one-two story single-family structures but may also include two- and three-unit dwellings that may have been converted from single-family structures. Other housing types such as townhomes and rowhomes may be compatible, especially if developed to fit a single-family mold. Low-Density Residential should be walkable, with an interconnected street and sidewalk system. Low-density areas should be developed with varying degrees of styles to accommodate a range of socio-economic factors. Isolated, car-dependent developments should be discouraged in order to achieve a minimum level of density and cost efficiency to support basic urban infrastructure, such as direct pedestrian access to transit where feasible and public sidewalks. Safe and easy bicycle access is advised. Transportation networks should be designed in such a way so as to provide as much local access while discouraging external traffic and through traffic.
- **Medium-Density Residential:** Medium-Density Residential may include more variety of housing types than Low-Density Residential, including townhomes, rowhomes, small multi-family buildings, and large multi-family buildings of two-four stories. The uses in this category are interconnected within surrounding neighborhoods as part of a complete neighborhood, providing access to a variety of uses and amenities through enhanced walkability and connectivity. These uses should generally support the local neighborhood or provide broader community amenities without disrupting the local neighborhood. Both owner-occupied and rental units may exist in this category. The introduction of vast, open spaces such as parking lots, building setbacks, or landscapes that do not provide high levels of recreational and public amenities should be discouraged to maintain neighborhood character and a high level of value to local residents and community members.
- **High-Density Residential:** High-Density Residential typically includes multi-family owner-occupied and rental units in structures taller than three stories. Similar to medium-density, high-density is interconnected within surrounding neighborhoods and may be concentrated in areas with major streets connections and employment and commercial areas. High-Density Residential can include mix of surrounding uses to provide convenient access to amenities and services for residents. High Density Residential can include housing for UW-La Crosse, Viterbo University, and Western Technical College students and active senior living communities. Commercial uses that require large numbers of parking spaces and have generally much larger lot sizes or lot widths than surrounding lots should be allowed only along major arterial corridors and designed with comprehensive pedestrian infrastructure and multi-modal facilities.



- **Low-Intensity Mixed-Use:** Low-Intensity Mixed-Use may include relatively small existing and planned activity centers that include a variety of uses such as residential, retail, restaurant, service, institutional, and civic uses primarily serving existing neighborhoods and their residents. The design and layout is typically compact, walkable, and nearby transit. Development should be transit-oriented, even if transit doesn't currently exist.
- **High-Intensity Mixed-Use:** High-Intensity Mixed-Use was included to delineate areas of higher-intensity mixed-uses that support an active and vibrant street life. These can be located within the core of Downtown La Crosse, as well as outside of the Downtown core in areas still appropriate for a higher intensity mix of uses. These areas can include office spaces, government buildings, and large employment centers, along with a more traditional mix of uses including residential, retail, small to mid-scale commercial/office, restaurant, and other services. Transit-orientated development is a priority.
- **Neighborhood Retail/Commercial:** These areas include walkable, small-business, small format, independent businesses primarily serving walk-up customers from within the neighborhood. These can also include office and larger commercial spaces, although the focus is on walkability to reduce driving and parking requirements.
- **Commercial:** Commercial includes professional service uses, corporate, retail, services, and other commercial/consumer-based land uses providing consumer and employment opportunities. Commercial can also feature businesses considered "big box" stores, drive-ups, and large format services such as car dealerships. Lighter industrial uses such as maker spaces, art lofts, and dual purpose live-work uses may also be considered. Typically, residential components are not promoted like in mixed-use categories. In the Downtown area, single-story commercial uses may be appropriate that provide street level activation and public amenities such as landscaping and outdoor seating areas.
- **Industrial:** Industrial includes uses involved in manufacturing, wholesale, storage, distribution, transportation, repair/maintenance, and utilities. These can also include uses typically identified as "nuisance" uses that should not be located in proximity to residential, neighborhood mixed-use, or other non-residential uses due to noise, odor, appearance, traffic, or other potentially adverse impacts. Screening, buffering, and securitization should be deployed to protect surrounding uses wherever possible.
- **Institutional:** Institutional includes government buildings, structures, and campuses, as well as public community facilities, schools, not-for-profits, and civic buildings where residents and visitors gather. This category also reflects the major university, healthcare, and other large employment centers within La Crosse, including but not restricted to: UW-La Crosse, Western Technical College, Viterbo University, Gundersen Health, and Mayo Clinic).
- **Parks & Open Space:** This category includes public parks, trails, and recreation areas, private recreation uses (such as golf courses), cemeteries, and other natural features that create a park-like setting. The emphasis is on natural and open spaces that provide for recreation and environmental uses.
- **Conservancy, Wetland, & Agricultural:** This category includes wetlands and marshes, greenways and environmental corridors, and other natural areas. These may function as natural drainage or expansion of the Mississippi River corridor. This category includes areas of the City identified as wooded and steep slope areas and also includes any land or parcel used for agricultural purposes. Agricultural uses are typically located at the periphery of the City.



BLUFFSIDE NEIGHBORHOOD (N-1)



Description

Bluffside is a primarily residential neighborhood with some commercial uses located along Losey Boulevard and Route 33. Bluffside is located along the eastern boundary of the City. Bluffside's proximity to parks, including Bluffside Park and Grandad Bluff Park, recreational trails, and variety of open space and scenic views creates a desirable and family-friendly neighborhood. Bluffside is home to the Bluffside Neighborhood Association, whose borders extend from Losey Boulevard to the Bluffs and Highway 16 to State Highway 30.

Vision for Future Land Use

Nearly all of the land within the Bluffside neighborhood is already developed, with primarily single-family residential lots. Residents are largely content with the existing fabric of the neighborhood, and encourage any future redevelopment of residential properties to be of low-to-medium densities. A maximum medium-density of four-units is recommended for this neighborhood. Higher-density residential uses should maintain the existing style and character of the neighborhood. A very limited number of vacant parcels are within the neighborhood after some houses were demolished from being within the floodplain. The highest and best use of these parcels should be evaluated, including the potential for community gardens or open space.

Voices from the community

"Some medium- to high- density would be appropriate if it fits in with the existing style/ character of the neighborhood."

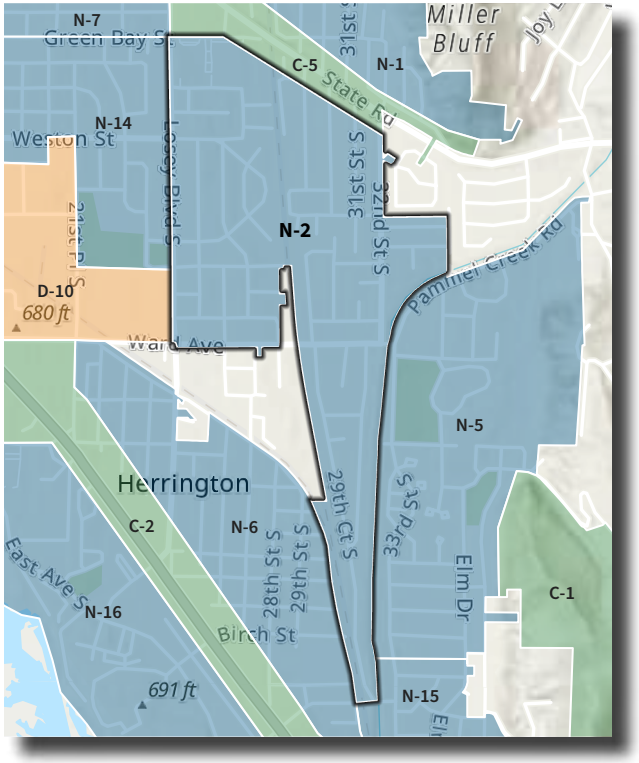
"Four-unit residences could fit nicely"

"Not a preferable neighborhood for industrial uses."

"Add community gardens on Cliffwood."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
D	D	A	A	A	U	A	U	U	U	D	D

CENTRAL NEIGHBORHOOD (N-2)



Description

The Central neighborhood falls between the State Road Corridor to the north, Losey Boulevard to the west, and the Haas neighborhood to the east. Central is comprised of primarily single-family residential homes with neighborhood low-intensity retail uses scattered throughout. The Central High School campus, including the associated athletic fields and track, are also located within the northern portion of the neighborhood. Starlite Park is located along the eastern edge of the neighborhood. The railroad tracks bisect the neighborhood and there are currently no crossing opportunities.

Vision for Future Land Use

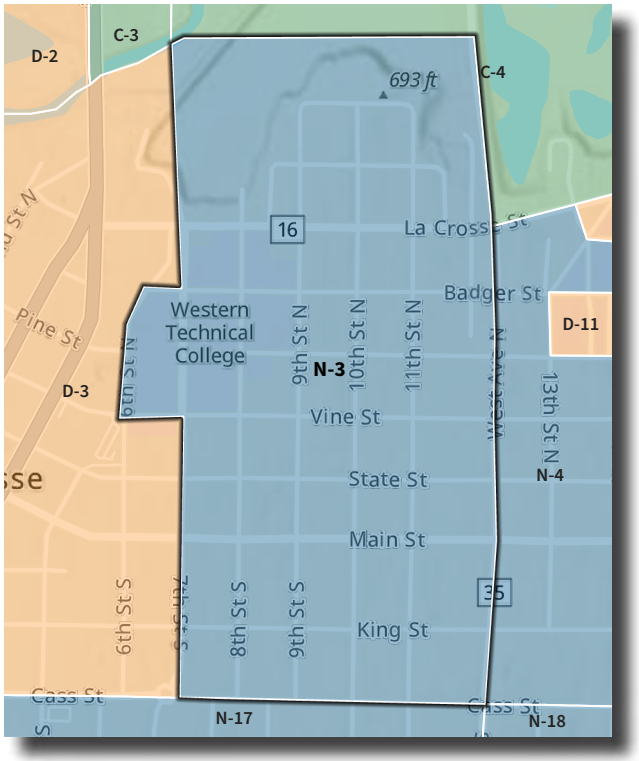
The Central Neighborhood is essentially fully developed with predominantly single-family detached homes and small clusters of multi-family residences such as the apartment homes bordering Pammel Creek Road. There are a handful of undeveloped parcels south of 28th Street South. Commercial uses are likely limited to redevelopment of existing commercial parcels or small expansions to existing commercial uses. Opportunities to provide small pockets of parks and open space are highly desired.

Voices from the community

"The bike lane along 32nd St. S. near Fairchild St. could be a very important north/south corridor if it is made safer to ride."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	D	U	U	U	U	D	A	U	A	D	D

DOWNTOWN NEIGHBORHOOD (N-3)



Description

The Downtown neighborhood is adjacent to the La Crosse central business district and encompasses a portion of the 10th and Cass National Register Historic District. The Downtown neighborhood also includes the campus of Western Technical College and the School of Technology & Arts II. Residents have quick access to the Downtown district to the west. The Downtown Neighborhood Association boundaries are the Mississippi River to West Avenue and the La Crosse River to Cass Street.

Vision for Future Land Use

The Downtown neighborhood has a need to increase affordable housing while maintaining a good mix of housing types that includes high-end and luxury options. Single-family homes are needed, as well as additional housing types that complement existing uses. Medium-density is desired where it fits the scale and character of surrounding existing housing types. High-density housing is desired in certain areas including along 7th Street, along high-traffic corridors, and in areas identified in the Vision 2040 Downtown Plan. Both medium- and high-density housing should be consistent with strong design standards that complement historic character. Smaller-format commercial uses that serve residents are desired. Mixed-use commercial that incorporates a residential element is preferred.

Voices from the community

"Would love to see bike lanes implemented on 7th street in place of on street parking."

Build up more welcoming spaces next to the library. We need more green spaces like this with seating, paths, and play areas."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
D	A	D	A	D	A	A	U	U	U	D	A

GRANDVIEW EMERSON NEIGHBORHOOD (N-4)



Description

The Grandview Emerson neighborhood is predominantly a residential area, overseen by the Grandview Emerson Neighborhood Association (GENA) that encompasses the La Crosse River to Cass Street and West Avenue to Losey Boulevard. The neighborhood borders the University of Wisconsin - La Crosse district, the City's largest university system. The Grandview Emerson neighborhood is further identified by a mix of housing types including student housing, Emerson Elementary School, several parks, and a commercial district along Campbell Road and State Street. Blessed Sacrament School is also located within this neighborhood.

Vision for Future Land Use

The Grandview Emerson Neighborhood is predominately composed of single-family residential uses. Medium-density and mixed -use are supported with careful consideration of the neighborhood character and with design standards in place. Some limits on boundary growth for the University of Wisconsin-La Crosse are desired to maintain the residential character of the neighborhood outside of the university campus. A small-to-mid-scale grocery store to serve residents and the student population is highly desired in this neighborhood.

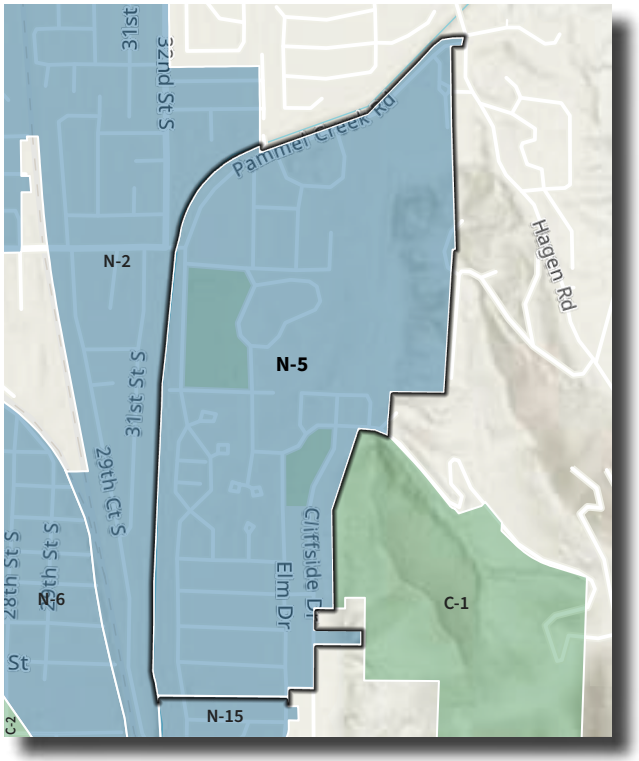
Voices from the community

"This neighborhood, among others, has notable gaps in tree cover on public boulevards between the sidewalk and road."

"This area is a bit of a food dessert and would benefit from support for a bodega or convenience store."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	D	A	U	A	A	D	U	U	D	D	D

HASS NEIGHBORHOOD (N-5)



Description

The Hass neighborhood is located at the eastern portion of the City south of Highway 33, bordering the Town of Shelby. The Hass neighborhood is made up of public park and recreation facilities including Hass Park and Chad Erickson Memorial Park, office parks, and some residential uses. State Road Elementary School is also located within the Hass neighborhood. Pammel Creek forms the western boundary of the neighborhood, while blufflands border the eastern boundary.

Vision for Future Land Use

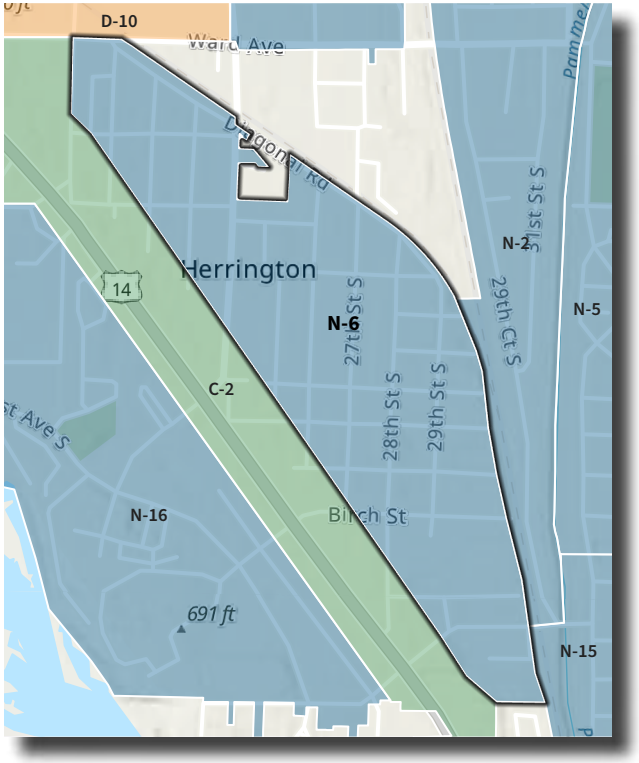
There is an existing Trane Company property for sale within the neighborhood, representing a potential opportunity for redevelopment, but there may be archaeological restrictions. This property represents several blocks of underutilized land with a significant amount of greenspace. The County has also focused interest on the Hillview property that neighbors the Trane site. They have expressed interest in collaborating with the City on the development of these two properties. Any future development within this neighborhood should prioritize respecting the interface between the urban and natural environment. The intensity of development should be evaluated, particularly around trailheads. Pammel Creek Road is a preferred area to cluster residential development. As this neighborhood currently has an abundance of cul-de-sacs, any future roadway expansions should prioritize connectivity.

Voices from the community

"Turn Pammel Creek Road into a trail from Ward Ave to Hagen Rd to improve safety for students going to State Road. This would have the added benefit of freeing up space for wetlands/floodway."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	D	D	A	D	U	A	A	U	A	D	D

HINTGEN NEIGHBORHOOD (N-6)



Description

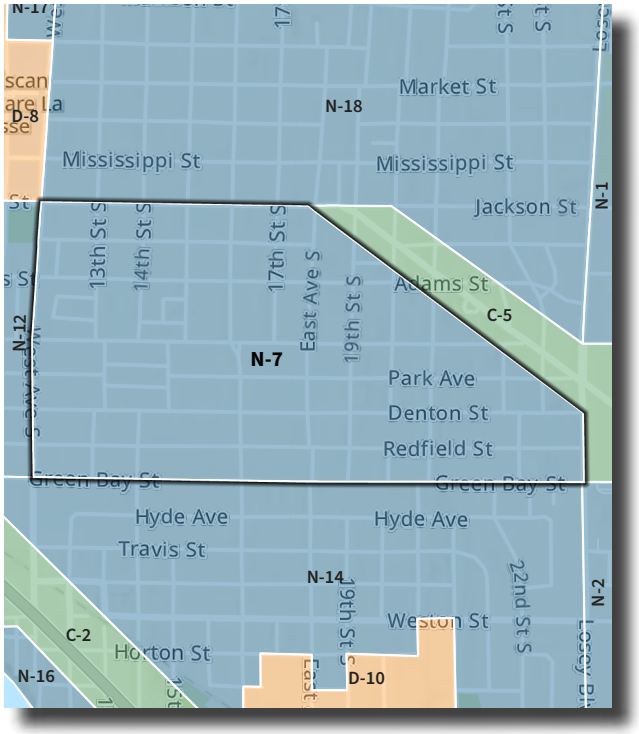
The Hintgen neighborhood is made up of a mix of uses. Within Hintgen are institutional uses such as Hintgen Elementary School and Faith Baptist School. Highland Park is also located within Hintgen. Commercial development dominates the Route 14 corridor to the southwest. The Hintgen Neighborhood Association oversees the neighborhood within the following boundaries: Diagonal Road to the north, to the east along the Railroad tracks to 29th Street south, to Holly Place, Broadview Place and Mormon Coulee Road to the south, and Losey Boulevard to the west.

Vision for Future Land Use

Mixed-use residential and apartments are desired in the neighborhood if they are consistent with established architectural design standards. It is recommended that these standards include building siting recommendations that encourage buildings to front the street and maintain parking in the rear. There is also a strong desire to increase walkability and bicycle infrastructure within the neighborhood, particularly to complement access to more small restaurants and grocery businesses that serve residents. Improvements to the public realm that are desired for this area include improved lighting and more trees, greenery, and natural elements.

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	D	A	A	A	U	D	A	U	A	D	A

HOLY TRINITY-LONGFELLOW NEIGHBORHOOD (N-7)



Description

The Holy Trinity-Longfellow neighborhood is characterized by diverse housing styles throughout and by a concentration of local businesses along the dominant neighborhood arterial streets. The neighborhood includes the South Community Library, multiple public and private schools including Longfellow Middle School and Mt. Calvary-Grace Lutheran School, numerous places of worship, and South Library Park. The Holy Trinity-Longfellow Neighborhood Association boundaries are formed by Jackson Street to the north, Green Bay Street to the south, Losey Boulevard to the east, and West Avenue to the west.

Vision for Future Land Use

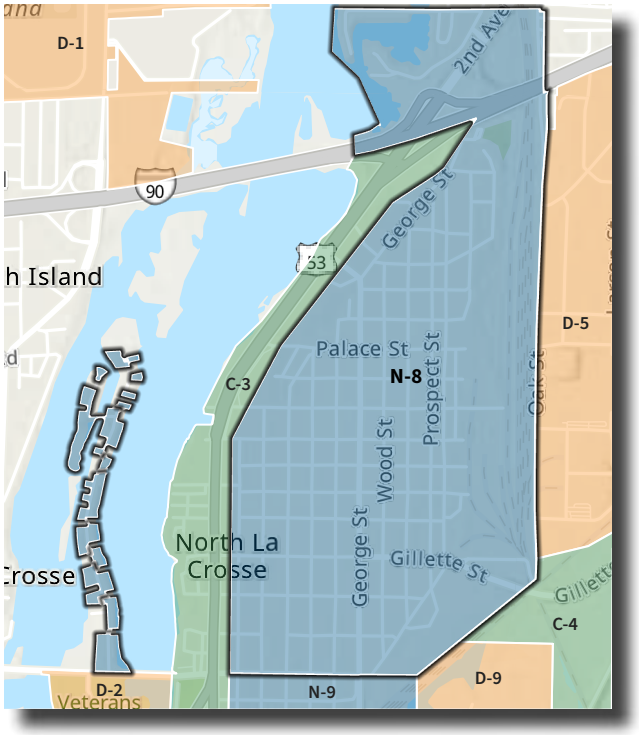
Consistency of architectural style across housing types is desired within Holy Trinity-Longfellow, including low- and medium-density housing. Accessory dwelling units (ADUs) should be considered as a means to increase density while maintaining neighborhood character. Medium-density is preferred at the edge of the neighborhood and at corners to maintain height consistency and preserve views for existing homes. Higher-density is desired in specific locations including near Copper Rocks and along major intersections. Mixed-use is desired if it is consistent with historic mixed-uses, which have been situated closer to major arterials. Institutional buildings are desired at a scale consistent with the existing library. There is also a desire to increase green space and natural landscaping to soften and green the landscape.

Voices from the community

"Have a farmer's market at Longfellow in the summer when school is closed. Charge small booth fees and put the money towards school supplies for low income students."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	D	A	A	D	U	D	A	U	D	D	A

LOGAN-NORTHSIDE NEIGHBORHOOD (N-8)



Description

The Logan-Northside neighborhood consists of a wide range of uses from residential to heavy industrial. The Logan-Northside Neighborhood Association boundaries are from Lauderdale Place to Clinton Street, and French Island to Oak/Ranger Streets. The neighborhood includes the rail yard and active commercial uses along Route 53 to the West (see Highway 53 corridor). Logan Northside's location next to the Black River consists of both residential and commercial uses, as well as Veterans Park. Coulee Montessori Charter School, Northside Elementary School, and Logan Middle School are located within the neighborhood as well.

Vision for Future Land Use

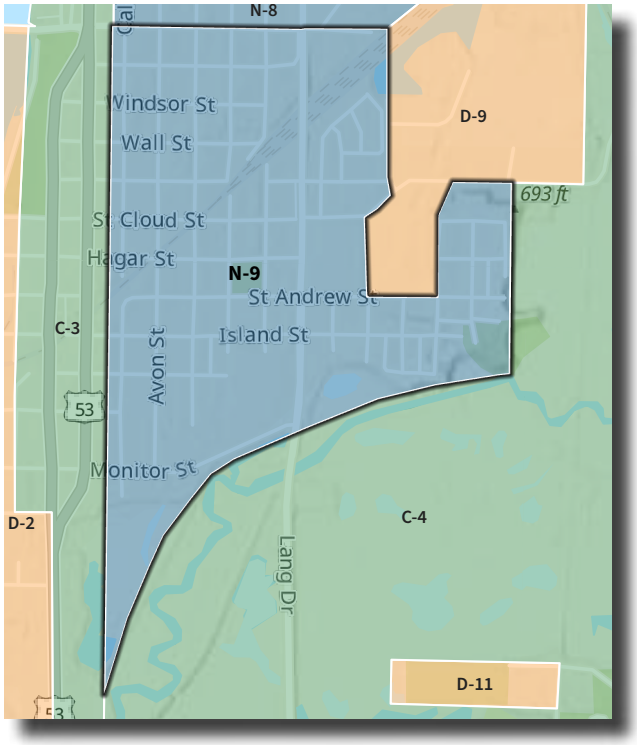
New buildings should align with the context and past uses authentic to the area. Low-density residential is desired with updated design standards that maintain the neighborhood's architectural character. Medium-density residential uses over two stories could be allowable on Rose Street, while height limits are recommended in other areas. High-density residential should be allowable only in the area off Exit 3 and Bridgeview plaza. Mixed-use commercial is recommended for Bridgeview plaza, George Street, Rose Street and Caledonia Street. Encouraging small businesses to integrate into residential areas is desired. Institutional uses should be limited to the main arterials. There is a desire to rezone industrial uses, including storage facilities, and increase parks and green space, especially with river access.

Voices from the community

I would love to see a cafe/coffee shop in one of the empty buildings across from where WAFER is going."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	D	A	A	A	U	A	D	D	A	D	U

LOWER NORTHSIDE AND DEPOT NEIGHBORHOOD (N-9)



Description

One of La Crosse's oldest and most established neighborhoods, the Lower Northside and Depot neighborhood is known for its walkable and resident-friendly assets. These include the Northside Community Center, several places of worship, multiple City parks, and various small businesses. Immanuel Lutheran School and Providence Academy are also located here. The Lower Northside and Depot Neighborhood Association oversees the neighborhood. The neighborhood is also home to the La Crosse Amtrak Depot and the Coulee Region Business Center, which includes a decent amount of light industrial/manufacturing. There is a significant high-density development (5th Ward) underway in this neighborhood, with plans to double the size and scope with the completion of phase 2.

Vision for Future Land Use

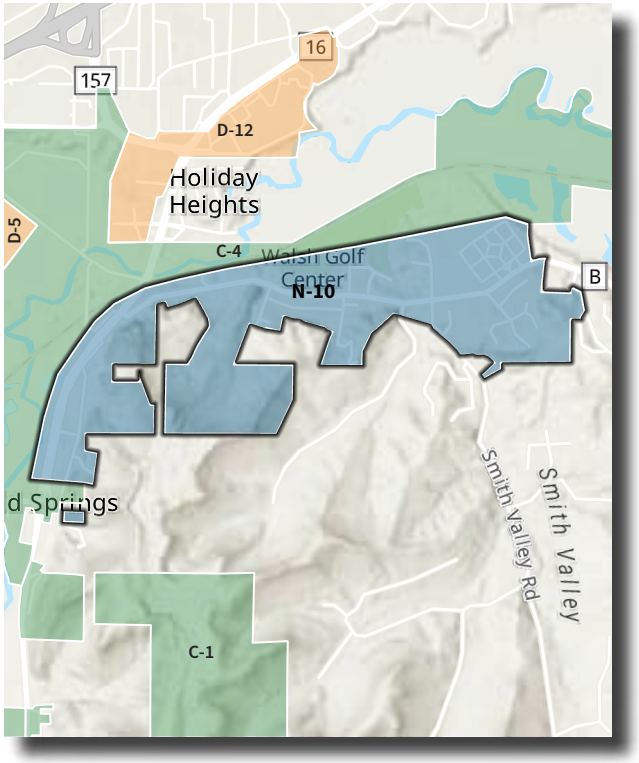
Future land use within this neighborhood is highly influenced by the floodplain, as this is a very low-lying area. There is a desire for commercial uses along Caledonia Street, which could help grow the area of old town north. As there is a concentration of students living here, rental opportunities should be considered in order to provide more diversity of housing options for the City's student population. Additionally, Garden Terrace is in this neighborhood, and the City's Community Development has plans to develop another block in this neighborhood in a similar way.

Voices from the community

"There has been a great resurgence here in Old Town North, since leaving and returning after many years to see that is wonderful. Keep investing in incentives here - the old North vs South of LaX needs to pass on, and invest in both equally to survive and flourish as towns like Holmen and Ona expand and grow."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	D	D	D	D	U	D	A	A	D	D	U

NORTHWOODS NEIGHBORHOOD (N-10)



Description

The Northwoods neighborhood is located at the far northeast corner of La Crosse. The neighborhood borders the La Crosse Marsh to the north. Northwoods includes a mix of suburban-type development patterns, predominantly single-family residential subdivisions. The neighborhood also includes North Woods International School, a public golf course, and commercial uses along Highway 16 on the western boundary.

Vision for Future Land Use

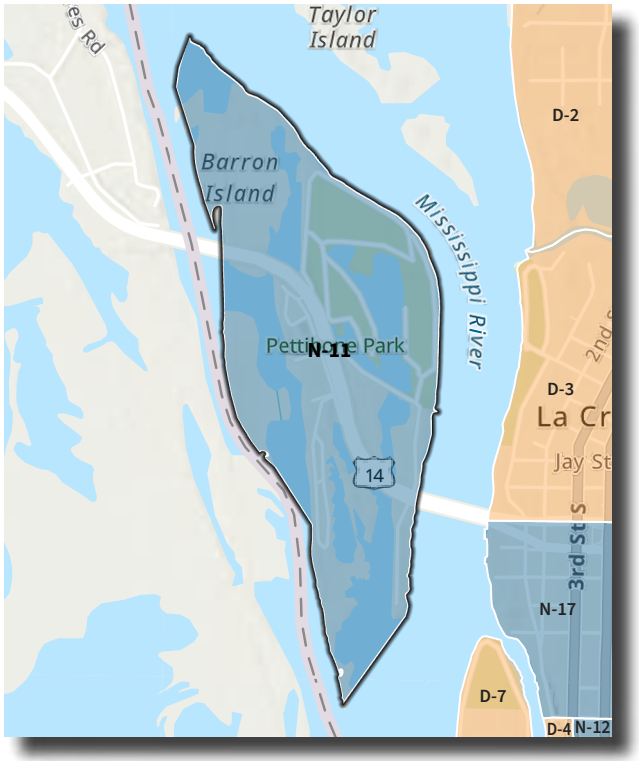
Low-density residential uses are the primary residential uses desired in this neighborhood. There is also support for some medium-density residential if it is coupled with expanded transportation access. More neighborhood commercial/commercial uses are also desired in order to provide residents with easier access to basic goods and services.

Voices from the community

"This intersection [River Valley Dr. and Gillette St.] is chaos for bicycles and impossible to cross comfortably, especially when I have my child with me"

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	D	A	U	A	U	D	D	A	A	A	U

PETTIBONE NEIGHBORHOOD (N-11)



Description

The Pettibone neighborhood encompasses Barron Island, located across the Mississippi River to the west along the border with the state of Minnesota. The island is made up of parks, including the popular sandy Pettibone Beach, a resort, marinas, and beaches. The island is a popular site for recreational boating. One of the defining features of the Pettibone neighborhood is the presence of historic fixed boathouses along the river.

Vision for Future Land Use

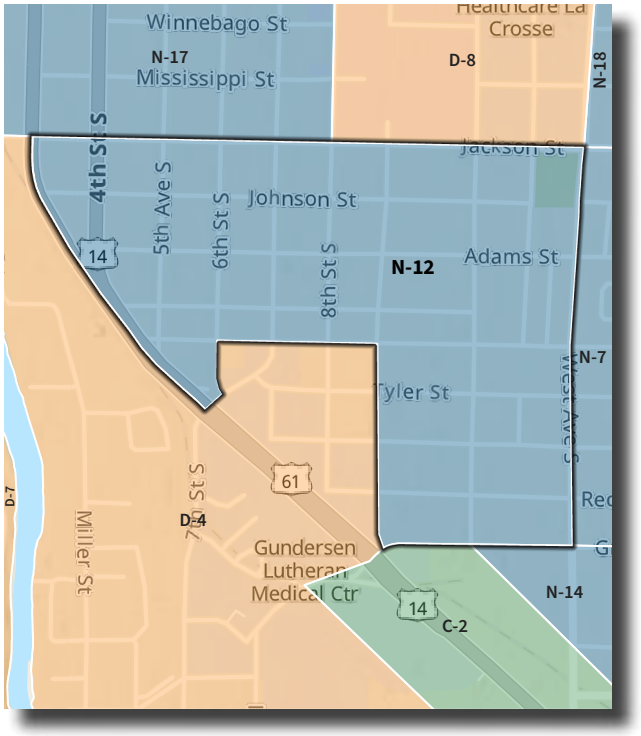
It is recommended for the island to maintain the existing park and natural areas and the scenic landscape with minimal new development. While there are some properties within the neighborhood that offer redevelopment potential, a significant consideration should be how redevelopment proposals would interact with the park spaces. A priority for this neighborhood is maintaining public access to the waterfront as one of the City's valuable assets, and consequently limiting waterfront privatization. Recently, the County sold the five-acre Park Plaza which, if approved, will be developed into a mixed-use space with approximately 47 rental apartments and commercial space.

Voices from the community

"Hope to see physically protected bicycle infrastructure to tie in to Wagon Wheel Trail to allow safe travel between La Crescent and La Crosse for people of all abilities on bikes."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	D	A	A	U	A	A	U	A	D	A

POWELL-POAGE-HAMILTON NEIGHBORHOOD (N-12)



Description

The Powell Poage Hamilton neighborhood is anchored by the Gundersen Health System medical campus, a major healthcare institution and regional employer. Single-family residential properties comprise the majority of the northeast portion of the neighborhood, while mixed-use defines the Route 14 corridor. Industrial and park uses make up Isle La Plume to the west. The neighborhood is home to the South Side Community Center and Hamilton Elementary School. The Powell-Poage Hamilton Neighborhood Association oversees the neighborhood within the boundaries of Green Bay Street to Jackson Street and West Avenue to 3rd/South Avenue.

Vision for Future Land Use

There is a strong desire to improve waterfront recreation and access to the Mississippi River within the neighborhood. There is also a desire to increase the availability of housing stock, while preserving the single-family residential vibe of the area. Higher-density housing should be clustered in areas that are well-served by transportation and that are close to major employers. Diversifying zoning to include a variety of uses in specified areas is recommended. High-density is desired at the periphery, targeted toward mixed-use residential with ground floor business and commercial. A small grocery store is desired for this neighborhood.

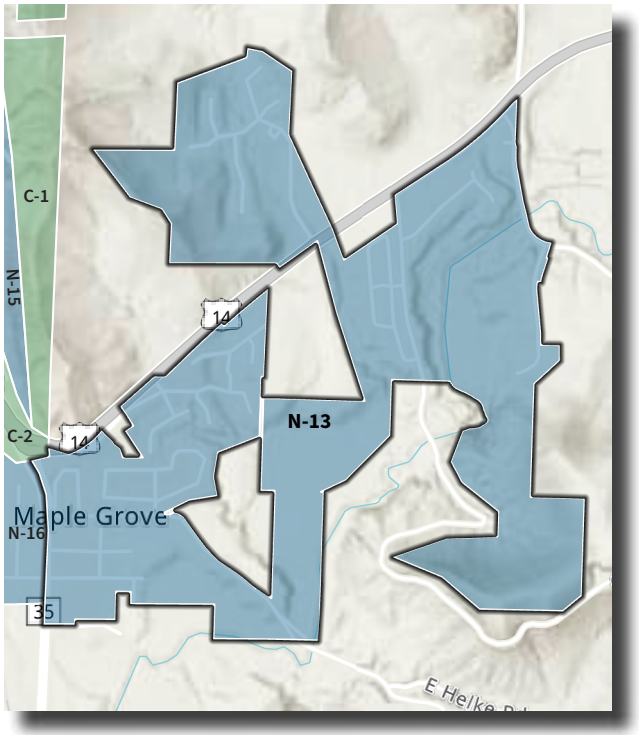
Voices from the community

"Perfect location for a Trader Joe's or some other grocery store in this south side food desert."

"WE NEED a grocery store near here! It is over a mile any direction to get groceries... not walkable for many of us!!!"

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	A	D	D	D	A	D	A	U	D	D	U

SOUTHERN BLUFFS NEIGHBORHOOD (N-13)



Description

The Southern Bluffs neighborhood is located at the far south/southeast portion of the City of La Crosse next to the neighboring Town of Shelby. Current uses within the neighborhood include predominantly residential, with a small amount of "big box" style retail stores. The neighborhood is home to the Southern Bluffs Elementary School. The Shrine of Our Lady of Guadalupe is also located within this neighborhood and welcomes many visitors annually.

Vision for Future Land Use

Considerations for future land use include evaluating the minimum lot size (currently 7,200 square feet) to allow for more affordable housing types within the neighborhood. There may also be opportunities for more small bed-and-breakfast type establishments and associated small businesses, such as coffee shops or boutiques, to serve visitors to the Shrine as well as residents. This would enable residents to be able to meet more of their day-to-day needs within the neighborhood without having to travel far north.

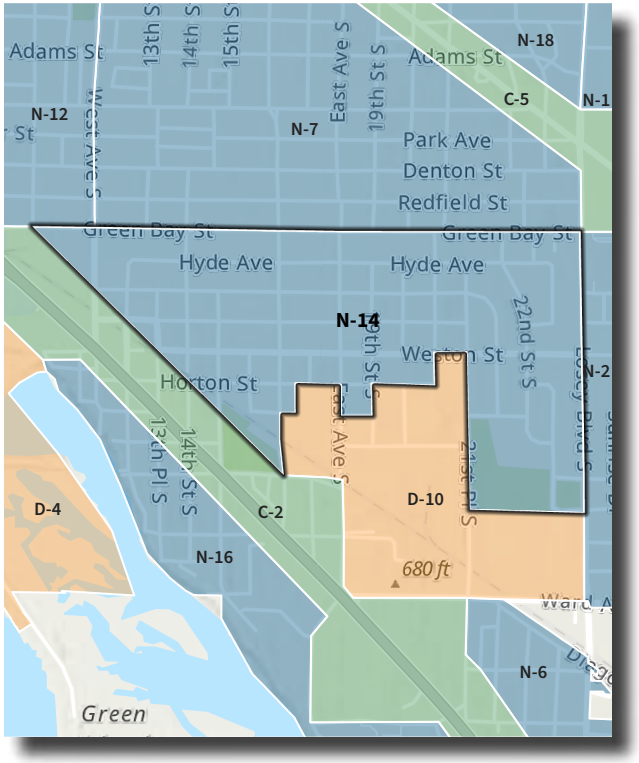
Voices from the community

"Lots of bike groups use Hwy 14. Add more shoulder area for bike and walking use for all of these homes--at least to Justin Rd leading to the Shrine"

"How much farther south are we going to allow car-focused construction? It's incredibly expensive to service these areas with water and utilities and roads, and the taxes from low-density housing don't support it."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
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SPENCE NEIGHBORHOOD (N-14)



Description

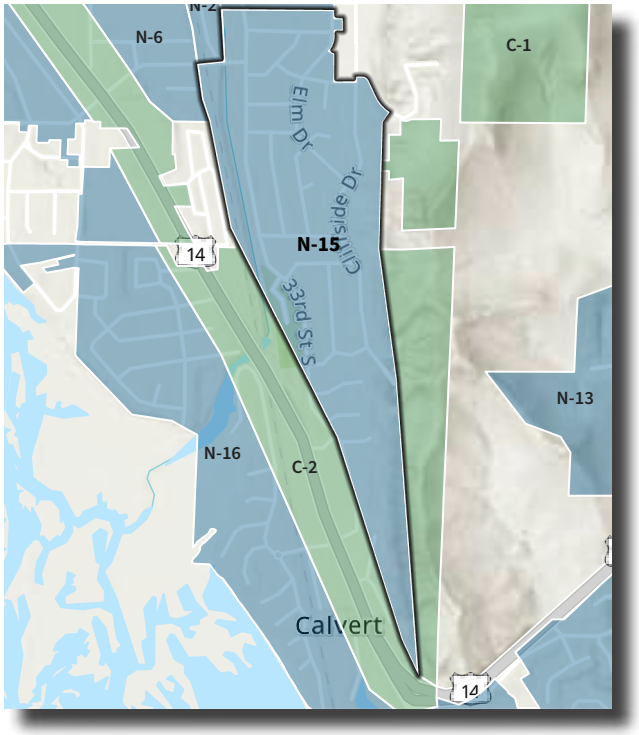
The Spence neighborhood is located on the eastern side of Highway 14, south of the Downtown district and north of the Trane Company facilities. The Spence neighborhood includes a variety of retail and commercial uses along West Avenue and Green Bay Street, as well as multiple places of worship, but is overall predominantly residential in character. Spence Elementary is located within this neighborhood. One of the City's three public pools, Erickson Pool, is also located within the neighborhood.

Vision for Future Land Use

One area of focus for future land use within the Spence neighborhood is how best to facilitate public movement to and from regional draws within the neighborhood, such as the Erickson Pool.

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	A	D	A	D	U	D	A	U	U	D	U

SPRINGBROOK-CLAYTON JOHNSON NEIGHBORHOOD (N-15)



Description

The Springbrook-Clayton Johnson neighborhood is located at the southern portion of the City and is bounded by the Pammel Creek waterway to the west. This neighborhood is dominated by primarily residential uses, but also includes two City parks as well as access to the 33rd Street Bike Trail.

Vision for Future Land Use

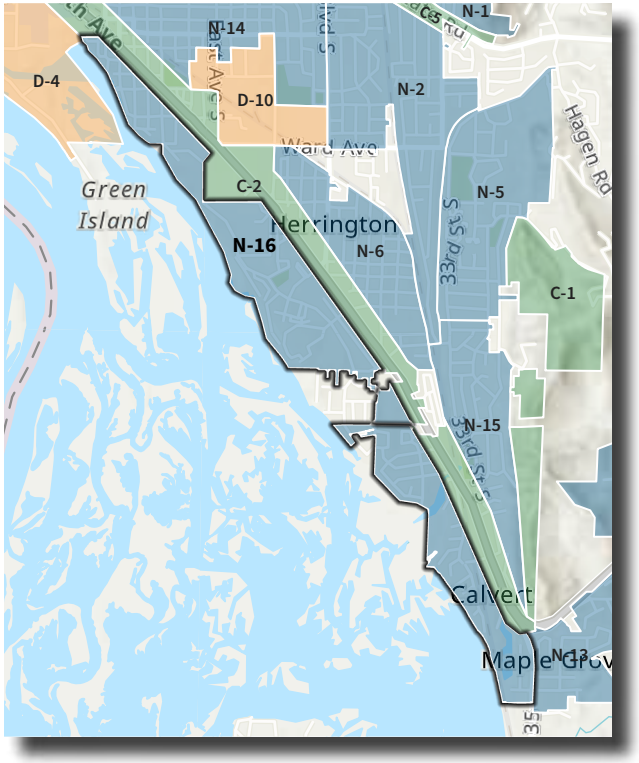
A priority for future land use within this neighborhood is expanding accessibility to transportation routes, especially where medium-density residential is considered. Design standards are preferred to ensure redevelopment is consistent with the neighborhood character, especially given the proximity to the Highway 14 commercial corridor to the west.

Voices from the community

"Repurpose the easternmost lane on Mormon Coulee Rd from Highway 35 to Walmart into a trail. There is currently no safe place to walk or bike along that side of Mormon Coulee to access the homes and businesses."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	D	D	U	D	U	A	U	U	A	D	D

SWIFT CREEK NEIGHBORHOOD (N-16)



Description

The Swift Creek Neighborhood is located at the southern end of Highway 14 at the southern portion of the City of La Crosse. This neighborhood is composed of a mix of uses typical of suburban development patterns, featuring large surface parking lots and residential multi-family subdivisions. Some industrial uses, such as the Dairyland Power facility, are mixed among homes with prime riverfront access. A significant portion of land here is owned by the Catholic diocese offices and the La Crosse Housing Authority.

Vision for Future Land Use

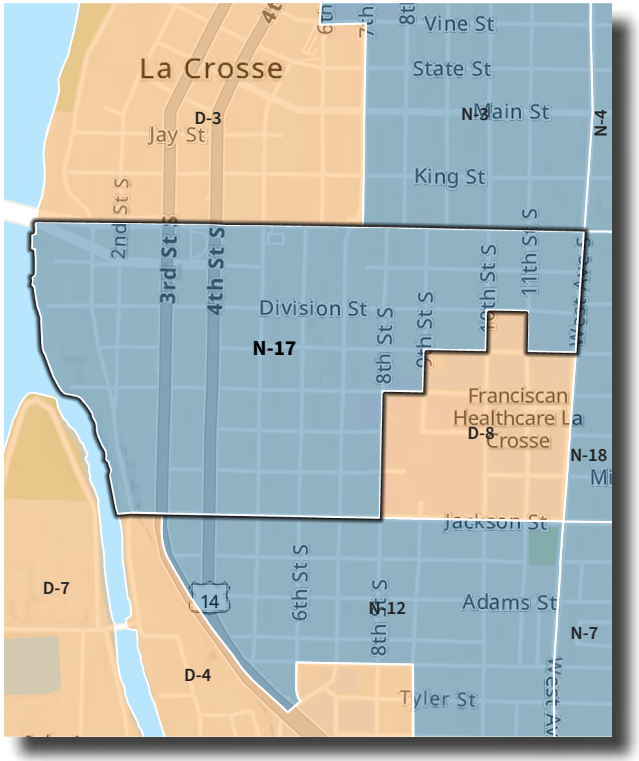
Due to the neighborhood's prime riverfront access, consideration of water-oriented land uses is an important aspect of future land use. Neighborhood retail/commercial uses could ideally be concentrated along East Avenue, the main street through the neighborhood.

Voices from the community

"Revitalize the south side of town....There are so many health conscious folks in this area. A dog park+pub establishment would be insanely profitable."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	D	D	U	D	U	D	A	U	A	D	A

WASHBURN NEIGHBORHOOD (N-17)



Description

The Washburn neighborhood is located south of La Crosse's historic Downtown district. The neighborhood is overseen by the Washburn Neighborhood Association, which extends from the Mississippi River on the west to the Viterbo University campus. Washburn features several civic and park spaces including Fire Station Number 1, Lincoln Middle School, Coulee Montessori Adolescent Program, and Houska Park, as well as a mix of residential and commercial uses. In addition, Aquinas Middle School, Aquinas High School, and First Evangelical Lutheran School are located here. Lincoln Middle School recently closed and the School District will be putting out an RFP to sell the property.

Vision for Future Land Use

The future land use vision for Washburn focuses on improving the appearance and functionality of existing infrastructure, particularly Houska Park, buildings in need of repair/maintenance, and sidewalk maintenance to enable residents to easily and conveniently walk to the Downtown. Washburn can encourage low-intensity mixed-uses such as local family-friendly as well as high-end restaurants (preferably without a bar/tavern element), and expanding green spaces, particularly in close proximity to the existing community garden and extending south of Riverside Park. The neighborhood has an abundance of high-density residential uses and more uses of this nature are not desirable.

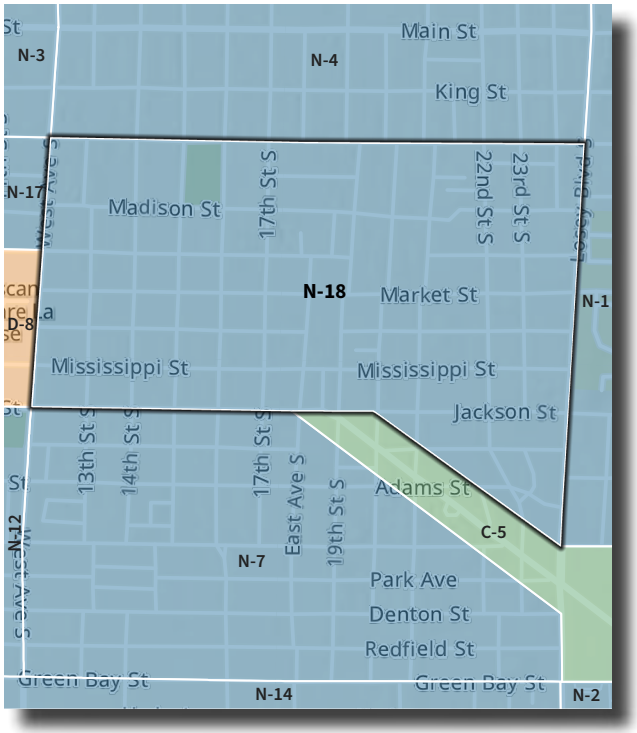
Voices from the community

"Downtown is the most profitable part of every City. The City is losing out on great sources of revenue by having low value development in downtown. Especially considering the undersupply of housing."

"It looks like they may already be in the process of re-painting the six pack, which would be great! ...it could be such a cool opportunity for a mural or some other public art!"

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	D	D	U	A	U	U	U	A	A	D	A

WEIGENT-HOGAN NEIGHBORHOOD (N-18)



Description

The Weigent-Hogan neighborhood borders the Grandview-Emerson neighborhood to the north, Bluffside neighborhood to the east, Holy Trinity-Longfellow neighborhood to the south, and Washburn neighborhood to the west. The Weigent-Hogan Neighborhood is overseen by the Weigent-Hogan Neighborhood Association. It is primarily a walkable, residential neighborhood with a scattering of places of worship, local schools including Cathedral Elementary, and commercial uses. Weigent Park is also located within the neighborhood's borders.

Vision for Future Land Use

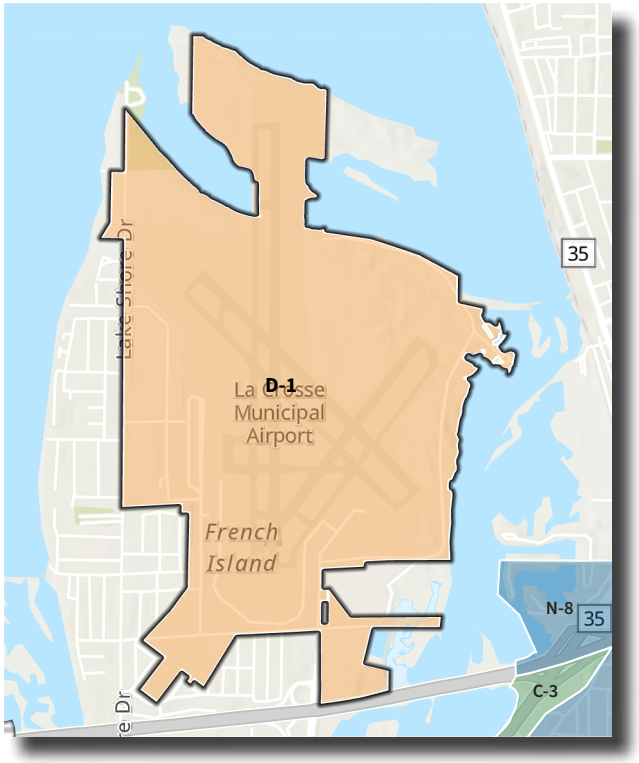
The Weigent-Hogan vision for future land use includes increasing housing options to include smaller places for people to live, and exploring options such as duplexes and ADUs. More mixed-use and opportunities for small commercial and shops in the neighborhood are desired. Higher-density "missing-middle" housing types of 2-3 stories maximum should be considered to give prospective residents more housing opportunities. There is support for increasing the amount of green space and improving access to public transportation within the neighborhood.

Voices from the community

"Not a single street lines up across Losey Blvd between Cass St and State Rd. The City could benefit from connecting across neighborhoods."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	D	A	U	D	U	D	U	U	A	D	U

AIRPORT DISTRICT (D-1)



District Description

The Airport district primarily encompasses the La Crosse Regional Airport (LSE) on French Island located across the Mississippi River. An industrial park, occupied primarily by warehouses and manufacturers, is located adjacent to the Airport's west side. This Airport Industrial District covers approximately 95 acres and all parcels are zoned "Heavy Industrial." In addition, a few commercial and light industrial parcels are located to the south of the LSE property. These parcels form the "La Crosse Interchange Industrial Park," home to the Ace Hardware Distribution Center. Similar industrial uses are encouraged if they comply with the Aviation-specific municipal code and Airport Zoning.

Vision for Future Land Use

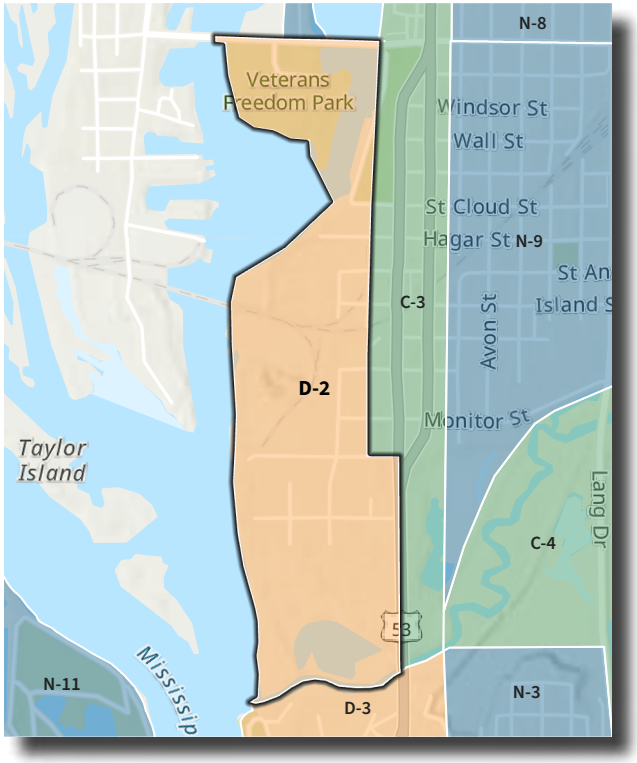
The La Crosse Regional Airport has a master plan to guide land use and operations until 2037. Conservancy and wetland areas are desirable along the waterfront in this district. Industrial uses and expansions are encouraged within the existing industrial parks.

Voices from the community

"Add solar panels... on some of this empty land around the airport."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	U	U	U	U	D	D	D	A	D	D

BLACK RIVER DISTRICT (D-2)



District Description

The Black River district includes the Planned Development - River Point District. The River district is located on either side of the confluence of the Mississippi, Black, and La Crosse Rivers, with much of the area within the 100-year floodplain. Development here is intended to complement La Crosse's downtown historic grid and pedestrian character, as well as enhanced recreation and conservation education opportunities, with mindfulness of development limitations within the floodplain areas.

Vision for Future Land Use

The future land use vision is described in detail in the 2019 Riverside North Planned Development District document as "re-imagining the former 65-acre industrial property as a vibrant, new, mixed-use waterfront neighborhood in City of La Crosse" and "…an opportunity to stitch together La Crosse's riverfront, system of parks and trails, and expand its urban grid, integrated as a unique, holistically considered neighborhood." For more information on Riverside North, refer to the 2019 Plan.

Voices from the community

"Add affordable housing"

"Please build affordable town home condos in River Point development."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	D	D	A	D	D	A	A	A	D	A

DOWNTOWN DISTRICT (D-3)



District Description

The Downtown district is the primary commercial and cultural hub for the City of La Crosse and the broader La Crosse County. The Downtown district is adjacent to the Mississippi River, and includes the scenic Riverside Park as well as two historic districts. Commercial uses include hospitality, retail, and entertainment. The La Crosse Polytechnic School is also located within the Downtown district. For more details on the vision for the Downtown District, refer to the Imagine 2040 La Crosse Downtown Plan.

Vision for Future Land Use

The Imagine 2040 La Crosse Downtown Plan is an area-specific plan that includes Downtown portions along the riverfront, government and education campuses, the Downtown core, south of Downtown, and the surrounding neighborhoods (Washburn and the former Goosetown neighborhood). The 2040 Downtown Plan emphasizes the importance of utilizing the highest and best use of all sites within the Downtown, weaving together residential and commercial uses as a connected urban center, and strengthening connections between the Downtown core, neighborhoods, and the river and bluffs. Future land use should be consistent with Sec. 115-390(1)(e) of the City's Zoning Code, which requires new buildings to be a minimum of two (2) stories in height. This can facilitate multi-story commercial/office uses within the district.

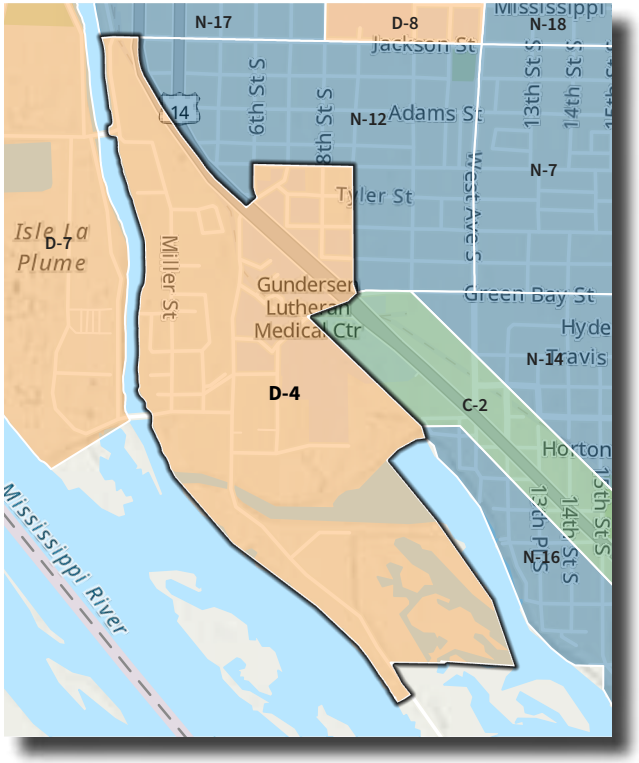
Voices from the community

"Shut down Pearl St. and turn into a pedestrian walkway/thoroughfare like Pearl St. in Boulder, CO. Space for trees, cafe seating, and room for food trucks."

"I'd love to see some businesses and shops to move into the first floor of the office buildings around here."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	A	D	A	D	U	D	U	A	D	U

GUNDERSEN DISTRICT (D-4)



District Description

The Gundersen district includes the Gundersen Health System campus, featuring the Gundersen-Lutheran Medical Center, a collection of diverse buildings for inpatient and outpatient care, as well as sites devoted to training and education for health care workers. The Gundersen district also includes high-intensity residential uses and active retail spaces that serve campus visitors and employees. A portion of the Gundersen campus crosses into the Powell-Poage-Hamilton neighborhood. There are also some existing industrial parcels within the district.

Vision for Future Land Use

Future land use should prioritize continued coordination between Gundersen and nearby neighborhood associations. This will be important to minimizing land use conflicts and synergizing potential uses with shared benefits. Higher-end rental units for entry-level workers and young professionals in close proximity to the employment hub should be considered. While the current carpooling parking system appears to be working well, future land uses should be planned with a priority to enhance alternative modes of transit, particularly shuttles for staff working Downtown and safe, convenient bus transportation for those working nights. Conservancy and wetland areas along the waterfront should be restored. Existing industrial uses (commonly referred to as the "Muddy Flats" area) should be maintained as industrial, although redevelopment of existing properties within this area may be supported.

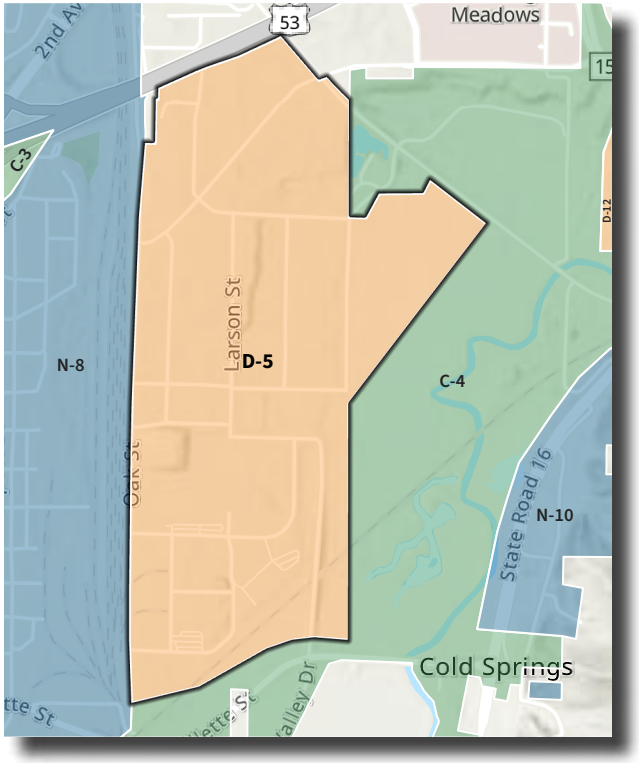
Voices from the community

"Green Island can be built up to a great venue! Look at the impact the Omni Center has. Housing hockey and other rec events, such as curling, broomball, and figure skating. This could also be used as an event venue, concert venue, etc."

"Heavy industrial is not a great use of this prime land....."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	A	D	D	A	U	D	U	U	A	D	D

INDUSTRIAL DISTRICT (D-5)



District Description

The Industrial district is located at the north/central section of the City, bordering Interstate 90 and the City of Onalaska to the north. Uses within this district are predominantly industrial in nature and lots are zoned "Light and Heavy Industrial." The corporate headquarters for Kwik Trip and the associated campus facilities are located here. Combined with the industrial area to the south of the Interstate Industrial Park, this is the largest industrial area in La Crosse.

Vision for Future Land Use

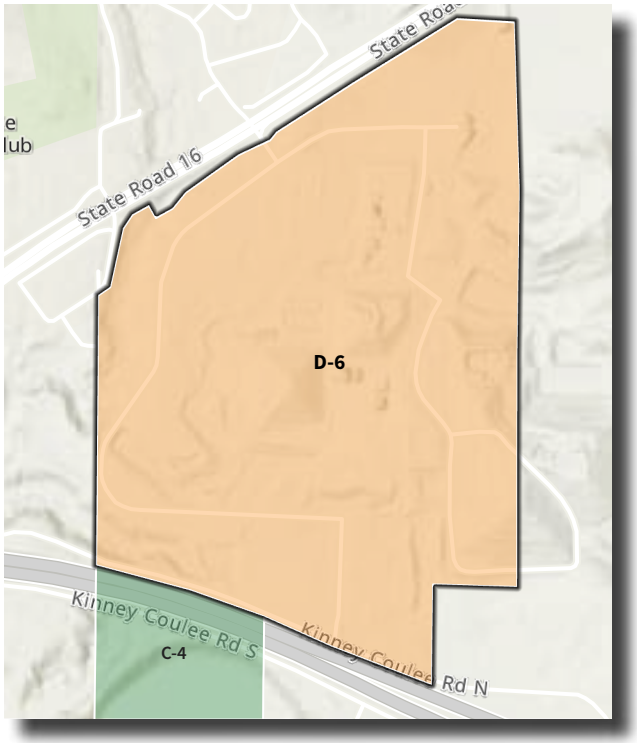
The vision for future land use within the Industrial district centers around the incorporation of protected open space, including conservancy/wetland buffers, around industrial uses. There is also a desire to incorporate neighborhood-level retail/commercial uses at strategic locations throughout the industrial areas to provide employee services while at work. This would enable employees to meet more of their needs during the day without having to travel long distances, for example, going to lunch or dropping a child off at daycare.

Voices from the community

"Just went here [Campbell Cemetery] on a bike ride. What a cool place! There are some exceptionally old tombstones. Needs some TLC, maybe work with the archeology program at UWL."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	U	U	U	U	A	U	D	A	A	D

INTERNATIONAL BUSINESS PARK DISTRICT (D-6)



District Description

The International Business Park district extends as the northeast arm of the City, in close proximity to Interstate-90 to the south Highway 16 to the east. The district also has easy access to the La Crosse Municipal Airport, only seven miles away. Established in 1999, this district is the City's most recent industrial park. This 85-acre industrial park is dominated by large industrial buildings and uses as well as expansive surface parking lots. Lots within this district are zoned as "Planned Development," and the outlots are zoned as "Conservancy." Protective covenants ensure the park maintains its high level of amenities. This district also includes the City's landfill, which has a capacity of over 5,600,000 cubic yards.

Vision for Future Land Use

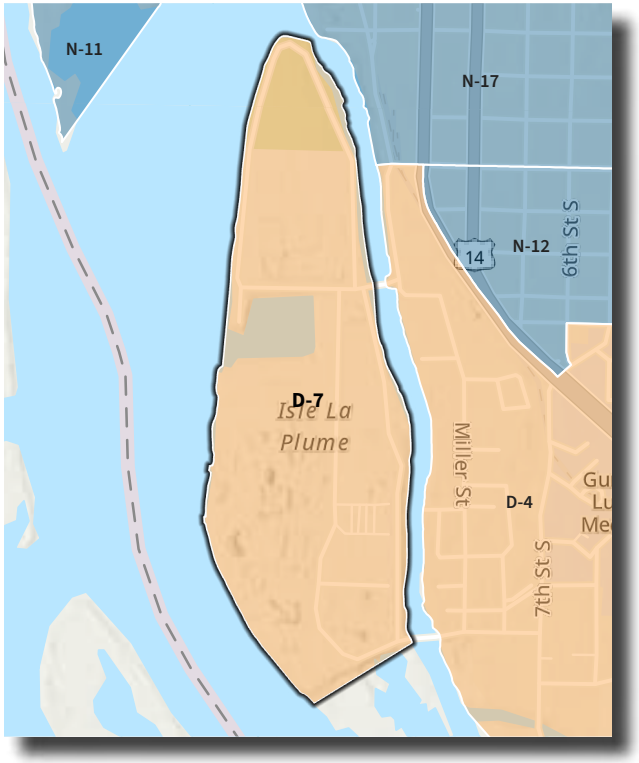
The City maintains a webpage with a list of available properties for sale/lease within the International Business Park. An important priority to maximizing the best use of land here is to ensure that businesses that site here are well-suited for, and have needs that are best served, here rather than a commercial district. Another important focus for future land use is how the existing park and trail system interacts and co-exists with the industrial uses here. Finally, as the landfill is expected to reach capacity within the next 20 years, the City should evaluate the potential for re-vegetating the landfill area, which can provide carbon sequestration and improved aesthetics.

Voices from the community

"The landfill is running out of space. In 20 years, the City will need to be more creative about how they dispose of waste..."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	U	U	A	U	U	A	D	U	A	A

ISLE LA PLUME DISTRICT (D-7)



District Description

The Isle La Plume district includes a variety of municipal facilities such as wastewater and public transit, as well as several public parks and a marina. The City's wastewater treatment plant (WWTP) within this district serves as a regional facility, accepting and treating waste from the City of La Crosse, and several areas adjacent to the City, including the City of Onalaska, the City of La Crescent (Minnesota), the Town of Campbell, and Sanitary Districts 1 and 2 in the Town of Shelby. The WWTP has a design flow capacity of 20 million gallons per day (MGD) and discharges very high-quality effluent, well within permit limits, to the Mississippi River. As of 2023, the facility was undergoing a $68 million upgrade, one of the largest public works projects in La Crosse's history.

Vision for Future Land Use

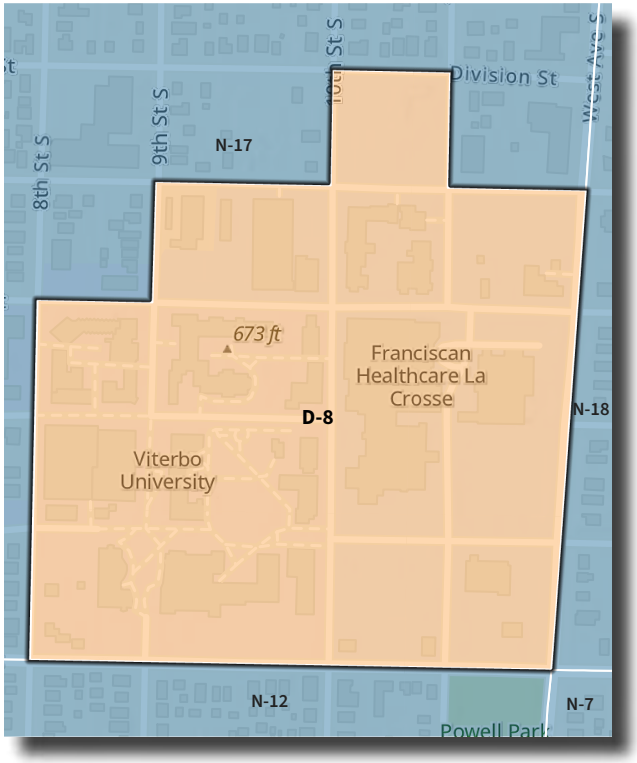
Land use is significantly restricted, especially for residential uses, due to the former use of land here as a dump. The WWTP's expansion project limits the amount of land available for future uses within the district. This district has been identified as a potential microgrid site in the City's Climate Action Plan. There may be an opportunity to expand shipping uses within the district if there is interest from companies. Due to the district's close proximity to the Mississippi River, future land uses that enable an emphasis on outdoor natural areas for public use and enjoyment should be prioritized to the extent feasible.

Voices from the community

"The horseshoe pits at Houska Park need a new home. Up to 30 and 40 people played on those pits weekly prior to covid; they are even state sanctioned for having large tournaments that brought people from all over the state to La Crosse."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	U	U	U	U	D	A	A	A	D	A

MAYO CLINIC/VITERBO DISTRICT (D-8)



District Description

The institutional campuses of Mayo Clinic Health Systems and Viterbo University are located in this compact district, surrounded by residential uses and Highway 35 to the east. This employment-rich district encourages higher-density residential and neighborhood retail uses to support the density of jobs.

Vision for Future Land Use

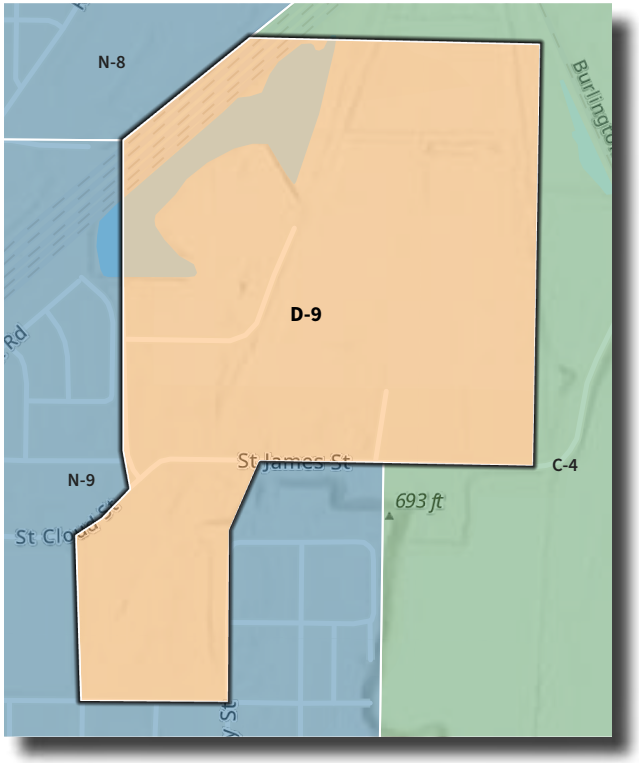
At the time of the creation of this plan, Mayo Clinic was completing its own public engagement outreach to create a plan for what neighbors want to see around the edges of the medical campus. Mayo Clinic and Viterbo University also complete their own Strategic Plans every 5 years. Future land uses should emphasize a variety of accessible transit options for shift employees that live both within and outside of La Crosse (approximately 2/3 of Mayo Clinic employees live outside of the City). In particular, opportunities for rideshare, downtown shuttles, park-and-ride, and secure bike storage should be evaluated. Future land uses should also consider trends in student/entry-level professional housing preferences, particularly single-bedrooms with shared common spaces that promote a vibrant, social lifestyle.

Voices from the community

"I was surprised how difficult it was to get from my home near UW-L to Mayo via public transit."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	A	D	A	D	A	D	A	U	A	D	U

ST. JAMES INDUSTRIAL DISTRICT (D-9)



District Description

The St. James Industrial district is bounded by Highway 35 to the west. The district is located east of the Lower Northside Depot neighborhood and northwest of the La Crosse Marsh and the Grand Crossing Trail. The St. James Industrial district is composed of a mix of uses ranging from residential to warehouse, manufacturing, and related industrial uses.

Vision for Future Land Use

The St. James Industrial District borders to the La Crosse River Marsh along its eastern boundary. The La Crosse River Marsh was identified as a priority to conserve and protect during this Plan's community engagement process. Therefore, future land uses should prioritize the protection of natural resources and softening the edge of the industrial zone where it borders the marsh. This could include prioritizing the siting of lower-intensity industrial uses along the eastern edge of the district, to the extent feasible, and clustering higher-intensity industrial uses along the central/western portion of the district.

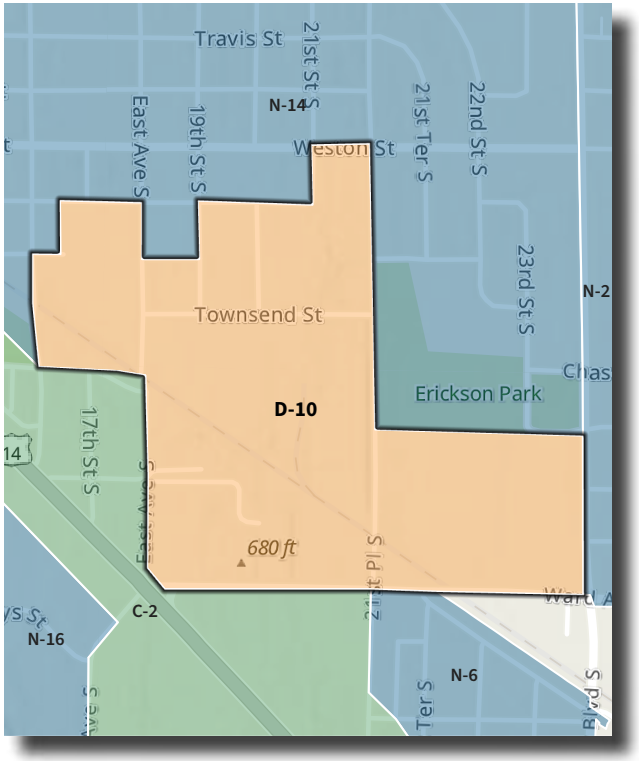
Voices from the community

"Make Sumner or Milwaukee St into a complete "through" street to allow a bike and pedestrian connection from downtown to the Northside and River Point to Copeland park."

"Put more trees back up here. Native plants as well. It looks terrible without them. It's what makes this area."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	U	U	U	A	U	A	D	U	A	D

TRANE & CHART DISTRICT (D-10)



District Description

The Trane & Chart district straddles Highway 14 and the railroad right-of-way. It includes several facilities owned and operated by Trane Company, one of the larger employers in the City, as well as a variety of uses including high- and low-intensity commercial. There are minor residential components within the district as well.

Vision for Future Land Use

The vision for future land use within this district is highly dependent on future trends in needs for industrial space. If existing buildings used for industrial space is transitioned away from industrial, there is the potential to create medium-high-density residential within the district. However, consideration should be given to needs for industrial employer expansion within the City.

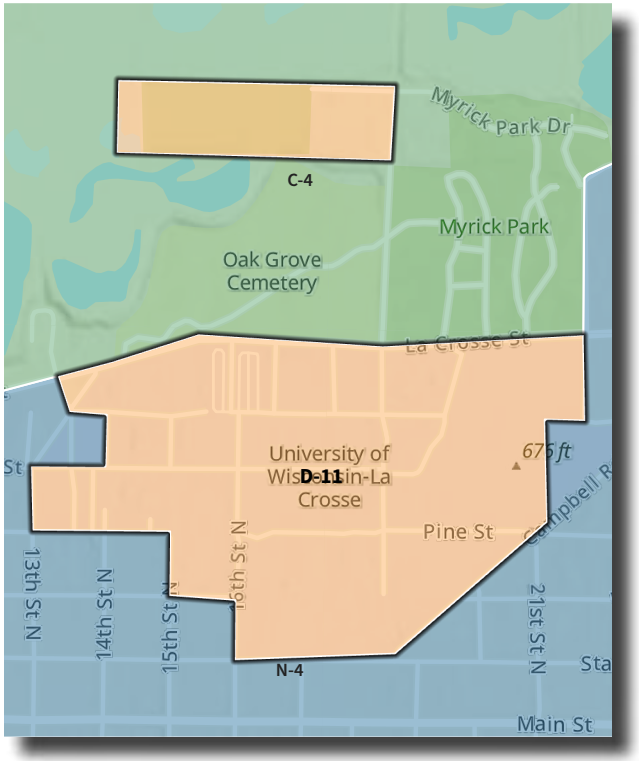
Voices from the community

"The HCCA is an essential part of the La Crosse area. The local government should work with them more to recognize and affirm that Hmong people are a respected part of our community."

"Biking across the railroad tracks here is very rough. I have seen other cities with smoother rail crossings, or just replacing the wood would be great"

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	D	D	A	D	D	A	A	U	A	A

UW-LA CROSSE DISTRICT (D-11)



District Description

The UW La Crosse district composes the campus of the University of Wisconsin at La Crosse, the City's largest higher education institution. The university system sits at the center of this district, with approximately 3,200 students and staff residing in on-campus housing (there are currently 10 residence halls). The core campus is surrounded by supporting uses including single-family residential conversions to multi-family housing for the student renter population.

Vision for Future Land Use

The overall focus in this district is on pedestrian-focused and neighborhood-friendly uses that promote cohabitation of the student population and surrounding low-density residential neighborhoods.

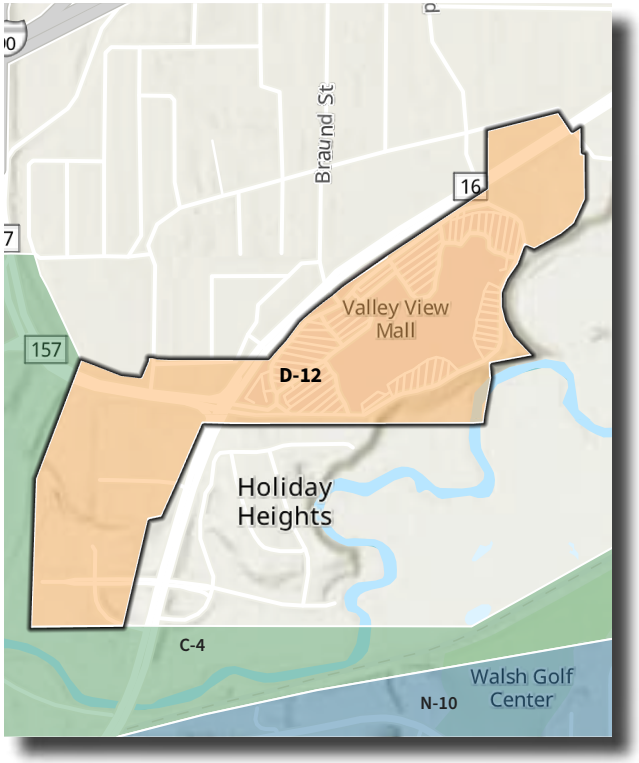
Voices from the community

"Memorial Pool is a great asset for central La Crosse residents!"

"Remove or renovate the Cartwright Center to reconnect East Ave through campus."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	D	D	A	D	D	U	U	A	D	A

VALLEY VIEW MALL DISTRICT (D-12)



District Description

The Valley View Mall district is a commercial district that encompasses the mall. This District features expansive surface parking space and large-format retail stores. Anchor retail stores at the mall include Barnes and Noble, JC Penney, and Ulta Beauty, among many other smaller retail stores and chain restaurants.

Vision for Future Land Use

At the time of this Plan's creation, there were several vacant storefronts available for redevelopment at the Valley View Mall. As a retail hub with abundant access to goods and services, there is an opportunity to include high-density residential uses within the district. Any development of this nature should be paired with expanded transportation access both for future residents as well as residents/visitors from outside of the district.

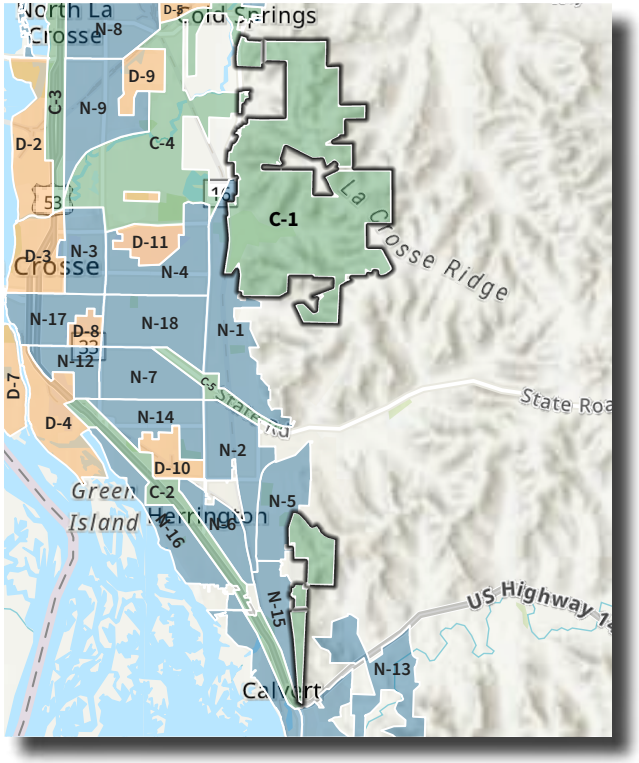
Voices from the community

"Greatly looking forward to the development of Hy-Vee. They offer much more than existing grocery options and would use the mostly currently empty space well"

"There needs to be a movie theatre on this end of town. It could be at the mall (again). There could be an escape room, a museum, more restaurants..."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	A	D	A	D	D	D	U	A	U	U

HIXON FOREST CORRIDOR (C-1)



Corridor Description

The Hixon Forest corridor is located on the eastern and southeastern boundaries of the City. The Hixon Forest corridor includes an abundance of natural bluffland areas as well as parks (including the well-known Grandad Bluff Park), many walking, hiking, and biking trails, the Hixon Forest, and a public golf course. This is a popular area for outdoor recreation amongst residents and visitors and offers stunning scenic views of the Coulee region.

Vision for Future Land Use

The intent for future land uses within this corridor is to preserve the many natural features and amenities as important contributors to overall quality of life for residents and visitors of the City of La Crosse. Neighborhood retail/commercial and institutional uses are intended to serve outdoor recreation enthusiasts and users (i.e. small sporting goods outfitters, bike rentals, grab-and-go concessions, and environmental education centers). Low-density residential is located along the periphery of the natural areas along established roadways. The preservation of scenic views is a high priority for this corridor.

Voices from the community

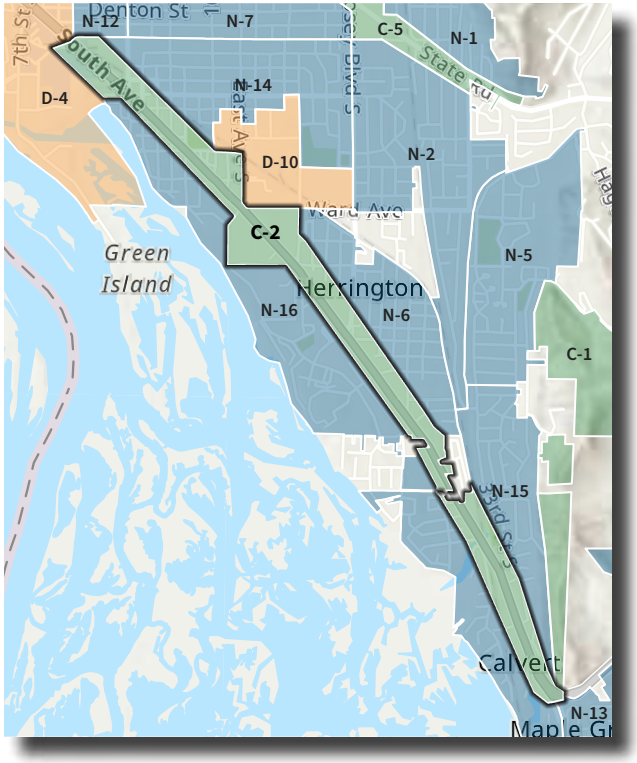
"Please build a trail around the front of Grandad Bluff, connecting the existing trail systems on the north and south sides of the bluff."

"Absolutely love the gateway trails. Thanks to the City and ORA and hope to see more neighborhood access projects like this!"

"Lookout Prairie and the other bluffland dry prairies...should be restored and preserved."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	A	U	U	U	U	A	U	U	A	D	D

HIGHWAY 14 CORRIDOR (C-2)



Corridor Description

The Highway 14 corridor is one of the primary access routes that runs from the northwest to southeast in the southern portion of the City. Two lanes run in each direction, separated by a shared-turn lane. Highway 14 is a federal highway that serves as a commercial corridor, featuring a variety of restaurants and goods and services providers, many of which offer dedicated surface parking lots. Highway 14 connects La Crosse with destinations in southwestern Wisconsin including Madison and Janesville.

Vision for Future Land Use

The Highway 14 Corridor features prominently in the City's Climate Action Plan. The south avenue portion of the corridor is indicated as a prime place for transit-oriented development (TOD). However, this could be challenging with the way the road is being redesigned. The City should explore the potential for TOD to be oriented perpendicular to Highway 14 to accommodate bus traffic. Development should also be oriented so as to have a visual relationship with, and outdoor space that is aligned with, the street .The future land use should also consider the DOT's La Crosse Area Plan, currently under development at the time of this Plan's creation, and the City's "Transportation Vision," which included a look at South Avenue.

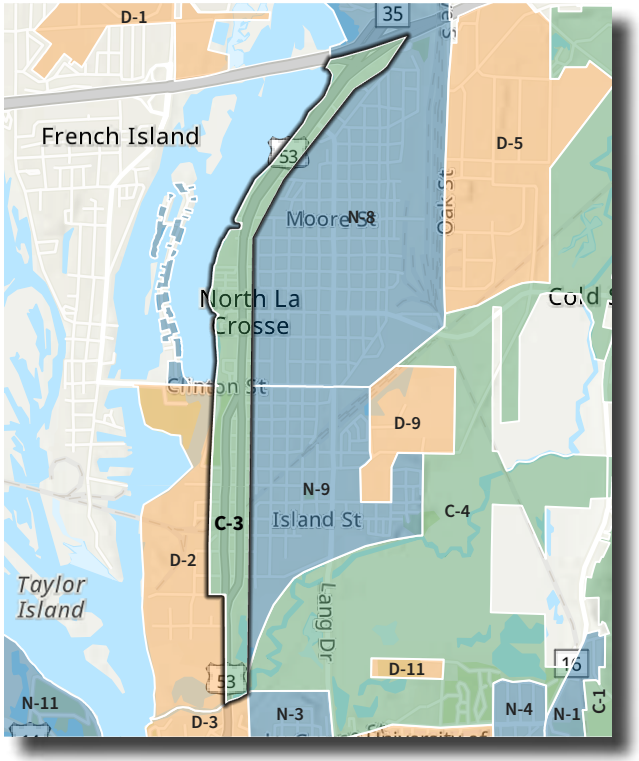
Voices from the community

"Great to have small businesses mixed in with residential neighborhoods (Book Revolution, The Groomery, Su Casa Salon)."

"Consider reducing parking minimums and creative ways to redevelop this corridor that is comprised of far too much pavement/ impervious surfaces and far set-back commercial uses, several of which are now vacant."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	D	D	A	D	D	D	A	A	A	U

HIGHWAY ROUTE 53 CORRIDOR (C-3)



Corridor Description

The Highway Route 53 corridor extends from Interstate-90 on the north to the La Crosse River to the south. This corridor has a similar boundary as the 2018 Highway 53 Corridor Plan, and includes one block on either side of the corridor and the associated commercial uses.

Vision for Future Land Use

The results of the 2018 Highway 53 Corridor Study remain relevant: future land uses should be based upon desires for pulse-nodes of activities, areas of increased intense, compact development, and incorporating pedestrian-friendly areas for social connections in addition to goods and services. As this corridor serves as an important gateway to the City, future land uses should focus on providing a welcoming first impression by adhering to established design standards with high-quality signage and landscaping.

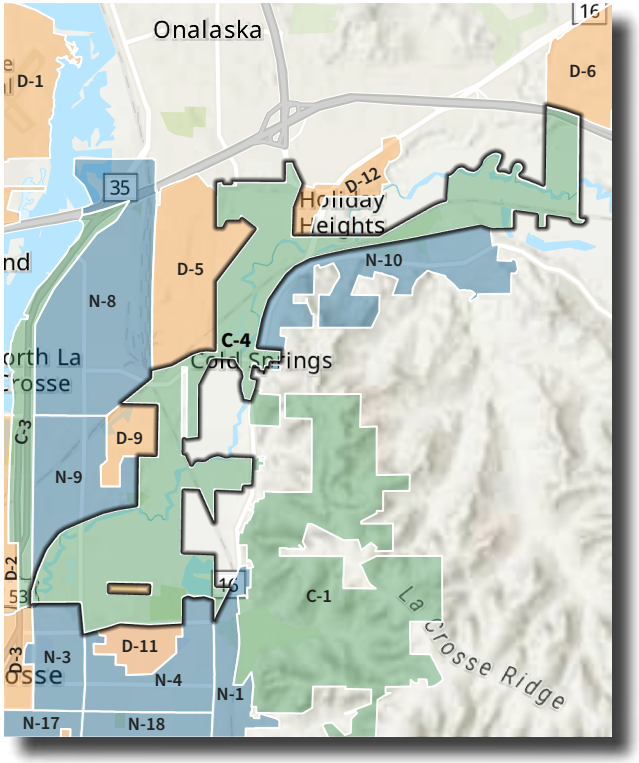
Voices from the community

"What a rare opportunity for housing. Combination of condo on top floor is an entrance to the City with added amenities like restaurant/stores much needed for the northside."

"It would be nice to have restaurant options besides fast food. Mid-size grocery store example: Whole foods."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	A	D	D	A	D	D	D	U	A	A	U

LA CROSSE MARSH CORRIDOR (C-4)



Corridor Description

The La Crosse Marsh corridor is located at the confluence of the Mississippi and La Crosse Rivers. This corridor is predominantly composed of a thousand acre-natural wetland and steep slopes and is therefore largely undevelopable land. There is a trail network through the marsh, and major utility lines also cross through. The marsh has largely been restored to its natural state after previous conversion to farmland. The former gun club site is within this corridor. The non-profit group Friends of the Marsh focuses its efforts on trail maintenance, marsh restoration, education, and advocacy to help protect this natural resource. Logan High School is located within this corridor.

Vision for Future Land Use

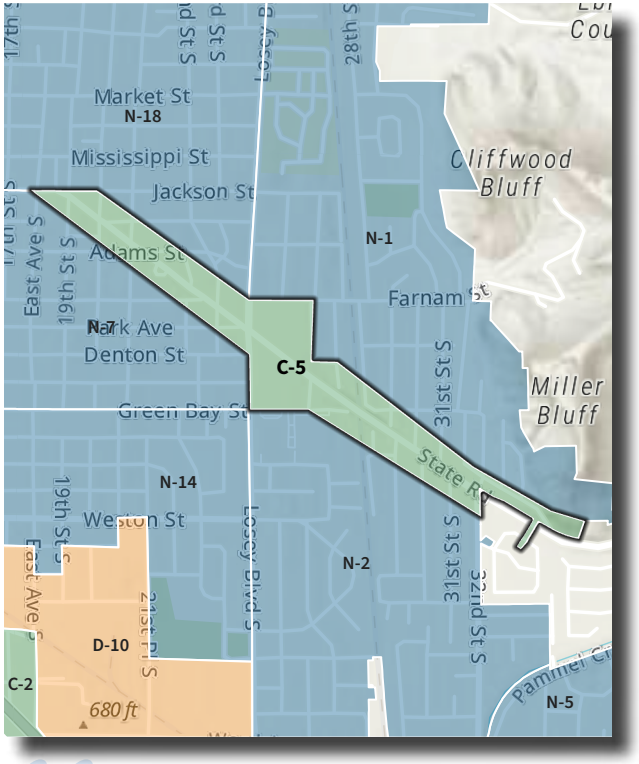
The La Crosse Marsh provides significant environmental benefits and services to the City and surrounding region including clean water, flood regulation, wildlife habitat, and scenic beauty. Future land uses should be evaluated so as to minimize negative impacts to the sensitive ecosystems of the marsh, particularly pollution and excessive nutrient runoff from neighboring uses. The City should strive to collaborate effectively across departments and organizations to ensure visions are aligned between groups such as Friends of the Marsh and WisCorps. Commercial uses and medium- or high-density residential uses should only be allowable along Highway-16 as part of future multi-modal vision.

Voices from the community:

"Pave the section of the Great River State Trail that's between Onalaska and La Crosse."

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	A	U	A	U	U	A	U	A	D	D

STATE ROAD CORRIDOR (C-5)



Corridor Description

The State Road corridor extends from Route 33 between Jackson Street and the City limits. This corridor includes both residential uses and commercial uses, including large-scale retail such as Festival Foods and "strip mall" retail with expansive parking lots at the intersection with Losey Boulevard. The State Road corridor is a high-traffic volume corridor.

Vision for Future Land Use

Future land uses within the State Road corridor should focus on a developing a mix of medium-high density residential and commercial uses that are accessible via multiple modes of transportation. Downtown mixed-uses should be focused along the existing major intersection. Jackson Plaza could serve as a transit-oriented hub. The City should consider implementing design guidelines for parcels that are oriented towards the street.

Voices from the community

"I agree with the housing and mixed-use development. It would be great to have more green space in this highly commercial area. Wouldn't it be great if there was a communal park where multiple food trucks would visit on different nights of the week?"

Existing Uses	Low-Density Residential	Medium-Density Residential	High-Density Residential	Low-Intensity Mixed-Use	High-Intensity Mixed-Use	Neighborhood Retail/ Commercial	Commercial	Industrial	Institutional	Parks and Open Space	Conservancy, Wetlands, Agricultural
A	U	D	D	D	A	D	D	U	A	A	U

Zoning Guide for future land use: how to use this matrix

As the neighborhoods, districts, and corridors chapter guides property owners and policymakers in land use decisions, it also appropriately locates development within La Crosse's zoning code. Any zoning amendments should refer to this matrix to ensure the proposed zoning is consistent with the Future Land Use (NDC) Map.

Future Land Use	Zoning																	
	Single-Family Residential R-1	Residence District R-2	Special Residence R-3	Low-Density Multiple Dwelling District R-4	Multiple Dwelling District R-5	Special Multiple Dwelling District R-6	Washburn Neighborhood Residential District	Local Business District	Community Business District	Commercial District	Light Manufacturing District M-1	Heavy Industrial District	Public Utility District	Parking Lot District	Public and Semi-Public District	Conservancy District	Agricultural District	Exclusive Agricultural District
Low-Density Residential	c	c	c	c	i	i	c	i	i	i	i	i	i	i	i	c	i	i
Medium-Density Residential	i	c	c	c	c	i	c	i	i	i	i	i	i	i	i	c	i	i
High-Density Residential	i	i	i	i	c	c	i	i	i	i	i	i	i	i	i	c	i	i
Low-Intensity Mixed-Use	i	i	i	c	c	i	c	c	c	i	i	i	i	i	c	i	i	i
High-Intensity Mixed-Use	i	i	i	i	c	c	i	c	c	c	i	i	i	i	c	i	i	i
Neighborhood Retail/ Commercial	i	i	i	i	i	i	i	c	c	c	i	i	i	i	i	i	i	i
Commercial	i	i	i	i	i	i	i	c	c	c	c	i	i	i	i	i	i	i
Industrial	i	i	i	i	i	i	i	i	i	i	c	c	i	i	i	i	i	i
Institutional	i	i	i	i	i	i	i	i	i	i	i	i	c	i	c	i	i	i
Parks & Open Space	i	i	i	i	i	i	i	i	i	i	i	i	i	i	i	c	c	c
Conservancy, Wetlands, Agriculture	i	i	i	i	i	i	i	i	i	i	i	i	i	i	i	c	c	c

C= Consistent | i=Inconsistent

A Place to Call Home

4

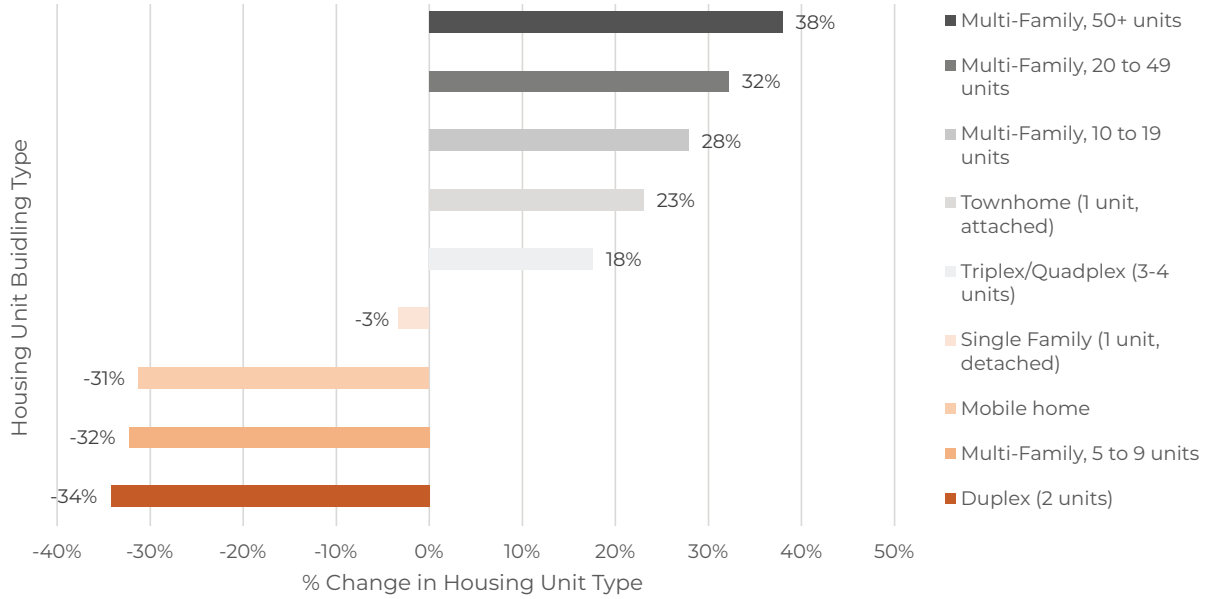


▲ Credit: GRAEF team

HOUSING

Introduction

Nestled within Wisconsin's Driftless Region along the banks of the Mississippi River, La Crosse's unique location and scenic beauty set the backdrop for over 21,000 households that call the City home. Like all cities, La Crosse needs safe, affordable housing options for residents of all ages, incomes, and household sizes in line with population projections. This chapter begins with an introduction to major topics related to housing. First, a discussion of trends and challenges focusing on types of housing is provided, followed by trends and issues related to housing repair and ownership.



▲ Figure 4.1: Change in Housing Unit Building Type 2010-2020. Source: 2010 & 2020 ACS 5-Year Estimates.

Background

Trends in Housing Types

Like many cities across the country, La Crosse faces challenges matching housing options to meet the needs of current and future residents. Detached single-family homes comprise nearly half (49.6%) of La Crosse's total housing units, followed by multi-family buildings with 10-20 or more units (23%). Many of these larger multi-family buildings were constructed within the last decade: between 2010 and 2020, the number of buildings with 50 or more units increased by 38%, the highest growth rate amongst building types (see Figure 4.1). At the same time, the number of duplexes and 5 to 9-unit buildings decreased over the same period, falling 34% and 32% respectively.

Since 2000, the City has lost over 1,100 duplex housing units and nearly 400 buildings with 5-9 units.

Missing Middle Housing

These trends reflect a loss of "missing middle" housing types: buildings that range in size and density somewhere between a single-family detached home and mid-rise apartments, such as townhomes, duplex, triplex, and multiplex buildings with roughly 10 or fewer units. These types of buildings are deemed "missing" in many U.S. communities because market forces, lending regulation, and municipal zoning practices combined to sharply reduce their construction after World War II. In La Crosse and across the country, communities implemented zoning regulations, such as minimum lot areas, setbacks, and parking requirements, that left little to no room for residential homes outside the typical suburban-style single-family. Today, these regulations are major impediments to developing missing middle housing styles as infill within existing neighborhoods.

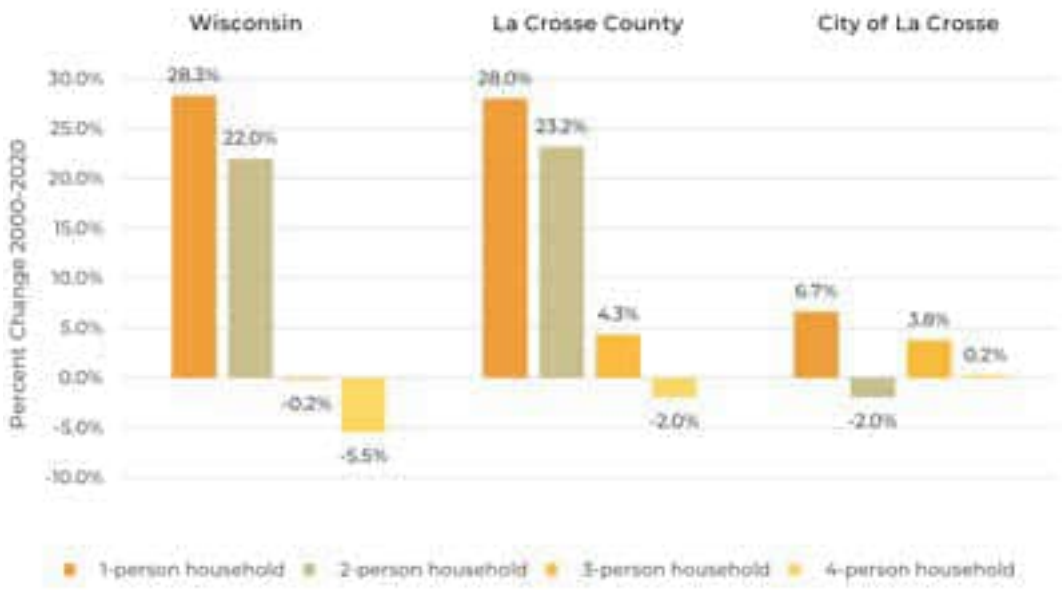
Attached-unit housing in smaller buildings, such as townhomes and 8-plexes, can be appealing to households that want to feel more connected to a neighborhood but find a single-family detached home too big, too expensive, or too hard to maintain. These housing types are particularly attractive to 1- or 2-person households, which can encompass both undergraduate and graduate students, young professionals, and households entering retirement.

Accessory dwelling units (ADUs)—typically 1–2-bedroom housing units built within existing single-family home lots (either attached or detached)—can also be attractive to these demographics. Sometimes referred to as "mother-in-law suites," ADUs can offer intergenerational living arrangement for families looking to take care of aging relatives, or households looking to make extra income by renting out their ADU to a family member or another member of the community. This need for this type of living arrangement is likely to increase as La Crosse's population continues to age; between 2010 and 2020, the City's 60 and older population increased by 10%. Currently, La Crosse's zoning ordinance only permits property owners within the R-1 district to build a separate accessory building for the care of an infirmed family member or their caretaker as a conditional use. Given the City's landlocked location between the Mississippi River and bluffs, ADUs are an attractive option for gradually increasing housing density within its existing residential landscape since minimal opportunities for greenfield development are available.

The number of smaller-sized households in La Crosse is at odds with the limited number of smaller-unit building types like townhomes, duplexes, condos, and ADUs. Both nationally and locally, working-aged people are marrying later in life than they did a generation ago and are choosing to have fewer, if any, children. Since 2000, the rate of 1-person households in La Crosse County and Wisconsin overall grew by 28% (see Figure 4.2). In comparison to the county and state, the City of La Crosse had the highest rate of 1-person households in 2000 (37%), 2010 (40%), and 2020 (39%). 1- and 2-person households together comprised 71.5% of all households in La Crosse in 2020, with over half of these households being renters.

The predominance of single-family homes and large apartment buildings in La Crosse's housing market may not be sufficiently meeting the needs of some of these smaller household sizes, both in terms of preference and attainability. Research conducted by the Wisconsin League of Municipalities points to many millennial households being unsatisfied with their housing choices: unable to afford the cost of purchasing single-family homes and preferring formats such as condominiums in small buildings that are largely "missing" from Wisconsin's housing landscape, including La Crosse. The lack of this housing type at affordable costs can hinder student's ability to settle in La Crosse after graduation.





▲ Figure 4.2: Change in Household Size by Type, 2000-2020. Source: 2010-2020 ACS 5-year estimates.

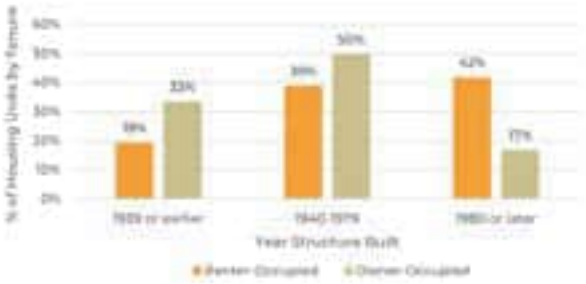
While the City made strides in building large-scale apartments over the last decade, housing units built in the 21st century still comprise a relatively small share of the City's housing landscape—only 11.7%.



▲ Figure 4.3: New Building Permits by Housing Unit Type, 2000-2021. Source: U.S. Census Bureau Building Permit Survey.

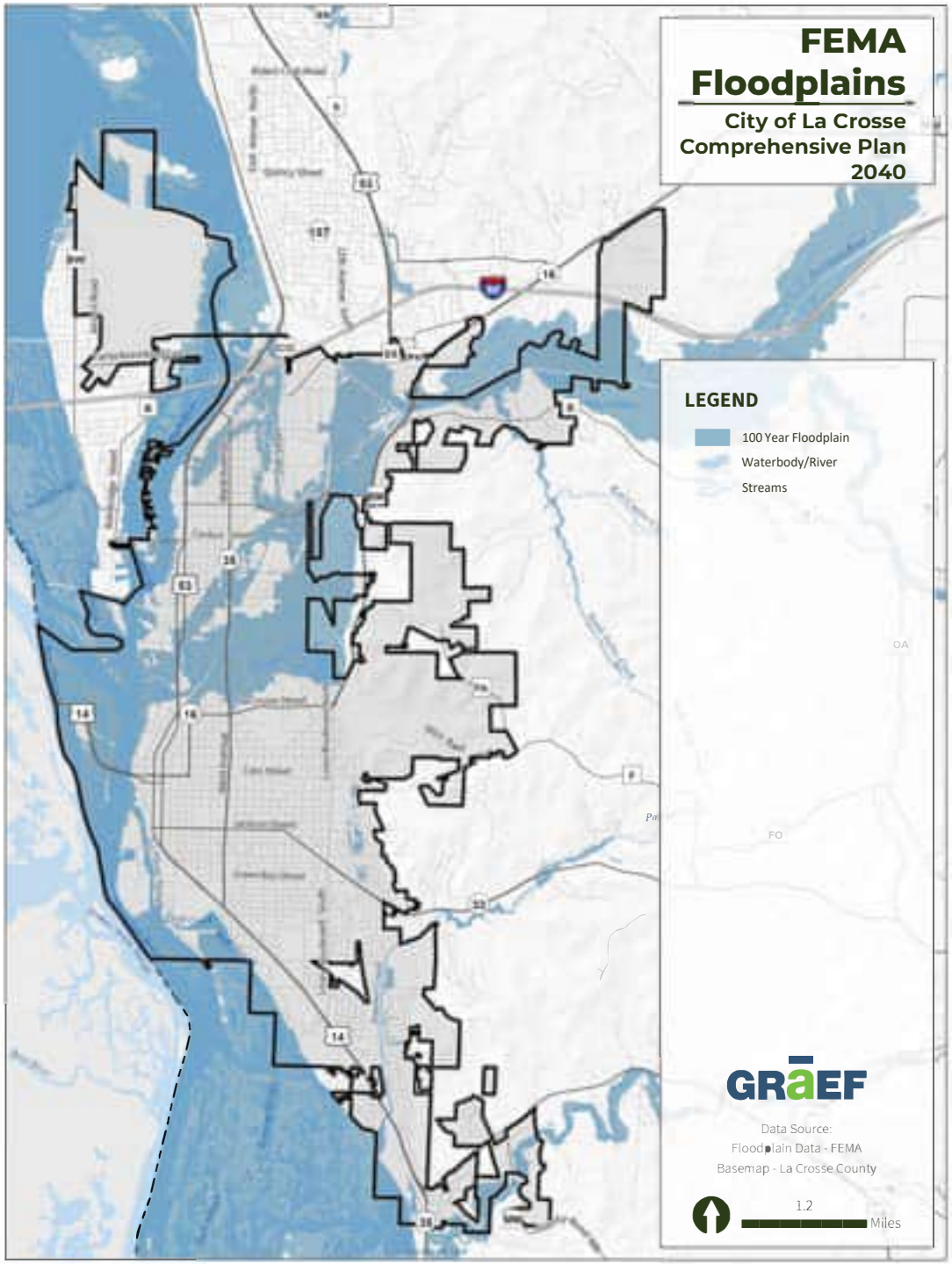
Housing Repair & Rehabilitation

As of 2020, the largest share of housing units in La Crosse were built before 1940 (26.7%; see Figure 4.4). Older housing units in La Crosse are more likely to be owner-occupied, as reflected in Figure 4.4, with only 17% of owner-occupied homes built after 1980 in comparison to 42% of renter-occupied homes. Many older, single-family homes in the City need repair and rehabilitation, but households looking to upgrade their properties are hindered by the high cost of building materials and a nationwide shortage of contractors—conditions that were exacerbated by the COVID-19 pandemic.

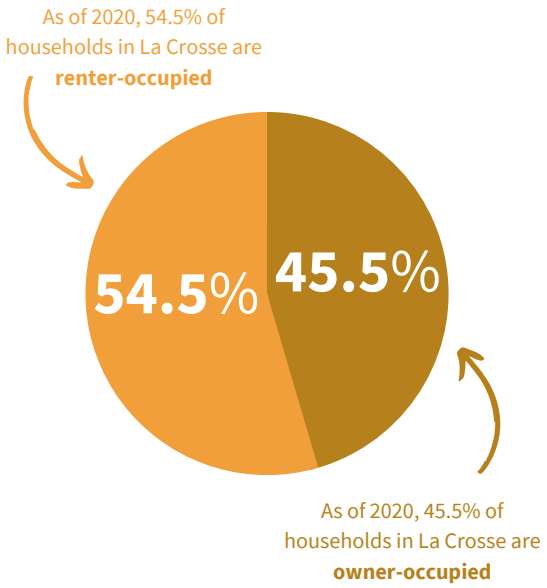


▲ Figure 4.4: Age of Housing Units by Tenure (2015-2019). Source: 2015-2019 Comprehensive Housing Affordability Strategy, U.S. HUD.

Houses located within the floodplain face additional barriers to rehabilitating and repairing their home given that the Federal Emergency Management Agency (FEMA) limits the allowable improvements these households can make to their properties. It is estimated that at least 1,700 housing structures are located within the 100-year floodplain in La Crosse's North Side.



Trends in Housing Ownership



As of 2020, 45.5% of households in La Crosse are owner-occupied and 54.5% are renter-occupied; a decade prior the rate of owner-occupied households was 50.8%.

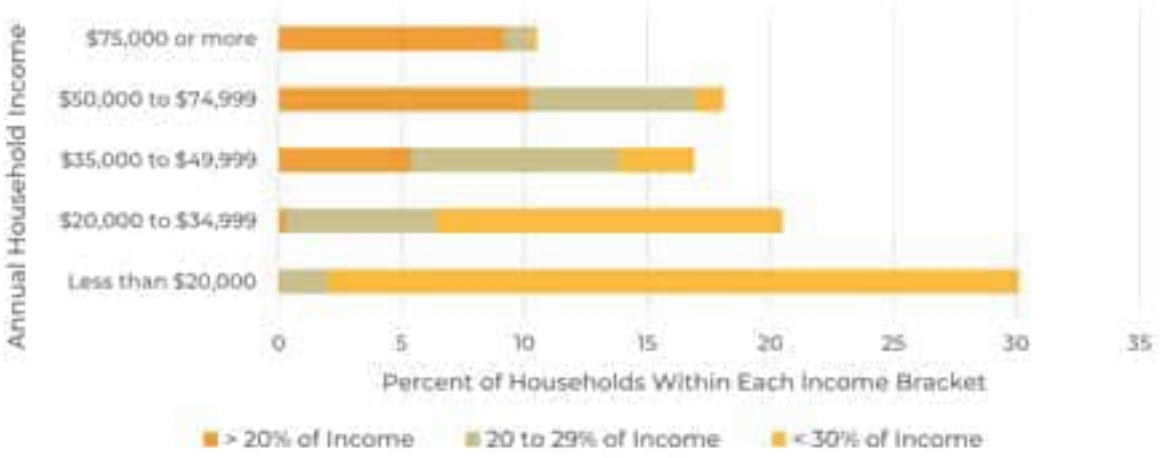
The City's high incidence of renting in comparison to its regional peers is in part attributable to the presence of college students attending the University of Wisconsin-La Crosse, Viterbo University, and Western Technical College. In 2020, the total enrollment for UW-La Crosse was 10,543 students—roughly 20% of La Crosse's total population that year. Total headcount enrollment at Viterbo University and Western Technical College for the 2020-2021 academic year was 2,591 and 5,416, respectively, bringing the total student population in the City in 2020 to over 18,500.

The availability of affordable rental properties is an ongoing challenge for the City. Gross rents requiring 30% or more of a household's monthly income—the Department of Housing and Urban Development's threshold for being considered "cost burdened"—affected nearly half (48%) of all renter-occupied households in 2020. Citywide, the Census Bureau estimates that 22.9% of La Crosse's population in 2020 was below the federal poverty line[1]. For the City's non-college student population, the poverty rate in 2020 was 12.8%, and for those enrolled in higher education (both undergraduate and graduate students), the poverty rate was nearly 66% (see Figure 4.5)[2].

High housing costs are in part a function of low wages. Local and regional employers should strive for their wages to meet baseline housing affordability thresholds (housing costs less than 30% annual household income, or at least 80% of Area Median Income (AMI)).

This nexus between housing and economic development is especially critical for retaining La Crosse's student population after graduation and to ensure the goal of homeownership is achievable for the next generation.

When wages fail to keep up with the cost of housing, purchasing a home is pushed further out of reach for renters wanting to put down roots in La Crosse. Over the long-term, this hinders family's ability to build intergenerational wealth. This situation is complicated by the COVID-19 pandemic's impact on the housing market and levels of inflation not seen in decades.



▲ Figure 4.5: Renter Occupied Monthly Housing Costs as a Percent of Household Income in the Past 12-Months. Source: ACS 2020 5-year estimates.

1 Table S1701 POVERTY STATUS IN THE PAST 12 MONTHS, 2020 ACS 5-Year Estimate

2 Table B14006 POVERTY STATUS IN THE PAST 12 MONTHS BY SCHOOL ENROLLMENT BY LEVEL OF SCHOOL FOR THE POPULATION 3 YEARS AND OVER, 2020 ACS 5-Year Estimate

Past Accomplishments

City Housing Repair & Rehabilitation Programs:

- Housing Rehabilitation Loan Program (Income-Qualified): households can receive up to $35,000 to repair items such as roofing, siding, windows, and electrical through a 1% deferred loan. Visit the City's website to see the qualifying income limits.
- Housing Rehabilitation Neighborhood Revitalization Strategy Areas (NRSA): In two target neighborhoods, households above the income limits set by HUD can qualify for a Housing Rehabilitation Loan. Visit the City's website to see the NRSA target areas.
- Housing Renovation Loan Program (No Income Restrictions): Property owners within specific target neighborhoods can receive up to $40,000 (for single-family homes) to repair or replace certain items in their home. Higher loan amounts are available for 2- to 4-unit homes, and up 100% loan forgiveness is available to property owners converting rental properties to owner-occupied units they agree to occupy for 10 years. Learn more about the current target areas on the City's website.
- City Affordable Housing Loan Fund is intended to incentivize the creation of new affordable multi-family housing units in La Crosse, especially for the lowest income and most vulnerable residents. Projects that create or renovate units for individuals exiting homelessness or set aside 20% of the total units as affordable (no more than 30% of the tenant's gross income) are eligible for loans with 1% simple interest due annually, with the principle deferred for up to 20 years or until the building is sold. Learn more about the program's requirements here.
- La Crosse Promise is a non-profit that incentivizes families to build or buy a new home, or renovate an existing home, in select neighborhoods by offering up to $50,000 in education scholarships.
- Habitat for Humanity, La Crosse Area offers a variety of housing assistance programs for low-income households in the greater La Crosse area. The Homeownership Program builds simple, decent homes for households making between 30-80% of their county's AMI through affordable and zero-interest mortgages. The Critical Home Repair (CHR) Program helps low-income homeowners address safety concerns in their homes by making necessary repairs up to $10,000 at a subsidized rate.

Community Engagement Highlights

The following themes were gathered through conversations with local housing leaders, City staff, community surveys:

- The City's housing rehabilitation and repair programs are not strongly marketed, leaving many qualifying households unaware of potential funding opportunities. These programs also only apply to owner-occupied units, excluding rental units in need of upkeep.
- It's expensive to acquire and tear down dilapidated housing; the City could assist with the cost of acquiring lots for new housing development.
- Parking requirements for building multi-family units are seen by some as too high, hindering their development.
- La Crosse needs a variety of housing types to fit every point in a person's lifecycle. The lack of condos, townhomes, and other 'missing middle' housing types presents a challenge for households looking to downsize from their single-family homes.



▲ An example of "missing middle" type housing in La Crosse, identified as an important focus from community engagement. Credit: GRAEF team

- There is little housing support for households that make 80%-100% of the area median income (AMI). This creates a very difficult environment for first time homebuyers.
- Some of the housing most in need of repair are single-family homes that were converted into rental units in the neighborhoods nearest the universities.
- A dedicated housing study would help the City better understand the current makeup of its housing market and identify its deficits. This study could provide data to backup the City's housing policy goals.

Opportunities & Strategies

1. INCREASE THE SUPPLY OF RENTAL UNITS AFFORDABLE TO HOUSEHOLDS MAKING LESS THAN THE AREA MEDIAN INCOME (AMI).

The majority of households in La Crosse are renters, and nearly half of renters are cost-burdened, meaning they pay more than 30% of their annual income on housing costs. The community's most affordable housing tends also to be its oldest, putting lower-income residents at greater risk of exposure to safety risks related to lead paint, outdated electrical systems and lesser protections from fire. The City of La Crosse should continue to work with local, state, and federal partners to increase the supply of new rental properties while ensuring a significant share of new units remain affordable to households making less than the Area Median Income (AMI). The City should prioritize the safety of residents by working to ensure that older housing that is naturally more affordable is also safe. Figure 4.6 shows the change in multi-family household units from 2010-2020, highlighting the "missing middle" type units.

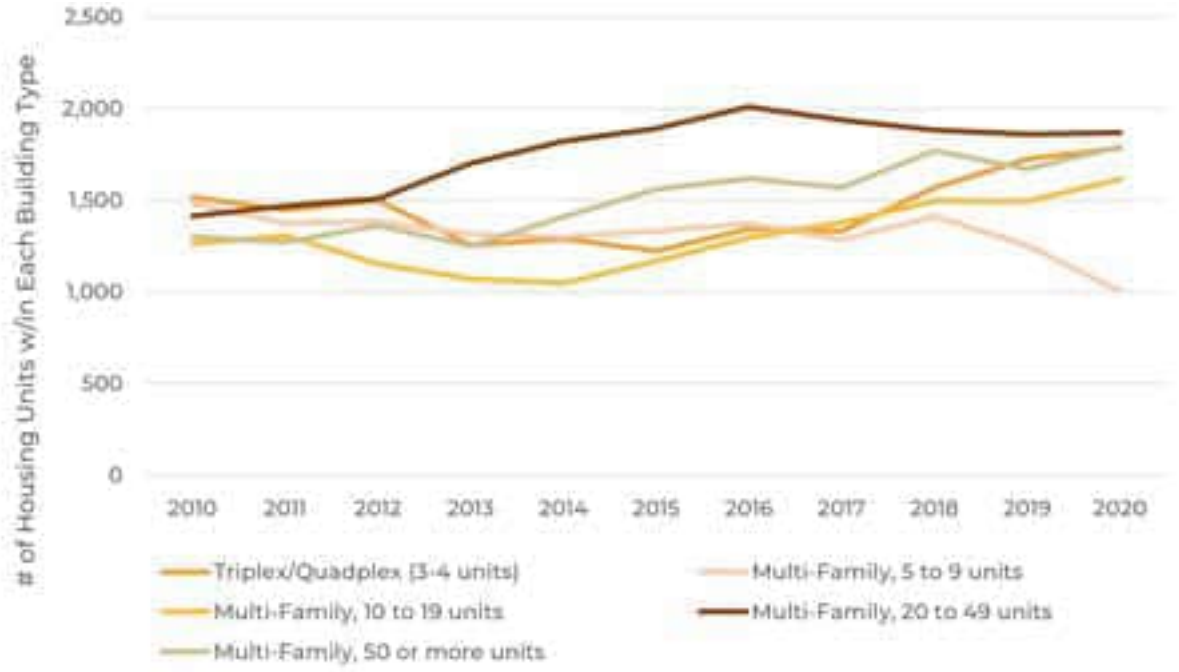
In 2022, the AMI for the La Crosse-Onalaska, WI-MN metro area was $90,800 according to the Department of Housing and Urban Development.

- For a 1-person household making $50,500 a year (80% AMI), $1,263 is the maximum (30% of annual household income) for affordable housing costs (rent and utilities). For a 2-person household making 80% AMI, $1,443 is the maximum for affordable housing costs.
- For a 1-person household making $31,550 a year (50% AMI), $789 is the maximum for affordable housing costs. For a 2-person household making 50% AMI, $901 is the maximum for affordable housing costs.
- For a 1-person household making $18,950 a year (less than 50% AMI), $474 is the maximum for affordable housing costs. For a 2-person household making less than 50% AMI, $541 is the maximum for affordable housing costs.



▲ The Vine is an example of "missing-middle" housing recently built in La Crosse, rented mainly by students. Credit: GRAEF team

▼ Figure 4.6: Change in Multi-Family Housing Units 2010-2020. Source: 2010 & 2020 ACS 5-Year Estimates.



Actions:

- Action 1-1: Complete a comprehensive review and update of the City's zoning code to evaluate barriers to development that include: off-street parking requirements, minimum lot size and setbacks, design standards, and permitting of ADU's.
- Action 1-2: Continue to actively partner with housing developers to pursue funding opportunities for the development and rehabilitation of income-qualified rental units; continue to promote the City's Affordable Housing Loan Fund to incentivize affordable multi-family housing developments.
- Action 1-3: Investigate and document the condition of dilapidated rental properties; increase building code enforcement for non-compliant properties.
- Action 1-4: Fund opportunities for the development of rehabilitation of income-qualified rental units; continue to promote the City's Affordable Housing Loan Fund to incentivize affordable multi-family housing developments.
- Action 1-5: Prioritize resident safety by proactively inspecting rental property and enforcing building codes, especially where exterior conditions indicate cause for concern and enable City action.
- Action 1-6: Evaluate and promote stronger education and awareness of existing laws concerning tenant rights.





▲ A mix of rental unit sizes and amenities can appeal to a diversity of resident needs. Credits: GRAEF team

2. FOSTER GREATER HOUSING DIVERSITY THROUGH STRATEGIC INFILL DEVELOPMENT.

La Crosse is a community comprised of neighborhoods with their own identities, character, and history. The City's neighborhoods must also be adaptable in the face of demographic shifts already underway. With an understanding of each neighborhood's unique identity, the City should encourage opportunities for strategic infill development to increase the total supply of units and promote the spectrum of unit and building types. In La Crosse, single-family residential land use overall is 19% and all other higher densities of residential land use make up about 20% of total land use. In predominately single-family neighborhoods, the City should encourage the development of missing middle housing types—especially duplex, triplex, and townhome building styles—that are able to blend well within the neighborhood's current character while incrementally increasing density and affordability. One and two person households comprise nearly ¾ of all households in La Crosse. This type of development should be prioritized along neighborhood edges and near transportation and commercial corridors. This will help balance the need to maintain the character and history of the City's neighborhoods while creating more walkable destinations for residents to meet their daily needs. Encouraging incremental density through the development of missing middle housing types will enable a greater diversity of housing that meet residents' shifting needs and preferences throughout life.

Actions:

- Action 2-1: Within existing neighborhoods, develop more townhomes and buildings with 4 to 16 units as transitional infill development adjacent to large apartment complexes, commercial uses, and transit corridors. Continue to evaluate the financing and regulatory impediments to such housing and offer solutions such as tax incremental financing support as feasible.
- Action 2-2: Prioritize underutilized areas within the City for redevelopment into multi-family residential or mixed-use developments, such as surface parking lots and vacant office space.
- Action 2-3: Support innovative housing production methods such as pre-fabrication, and partner with local organizations also exploring these new construction methods.
- Action 2-4: Evaluate instituting a demolition delay ordinance.

3: CREATE MORE HOUSING OPPORTUNITIES ATTRACTIVE TO LA CROSSE RESIDENTS, ESPECIALLY HOUSEHOLDS WITH CHILDREN.

Given the many advantages La Crosse offers its residents, from world class healthcare facilities and higher education institutions to its compact urban form and scenic beauty, the City is an excellent place for families and households with children to live. The City should work to attract and retain more family households by creating more housing opportunities for 3-4 person households, including options affordable to first-time homebuyers. Attracting families with children can help to increase utilization of the City's schools. Community engagement revealed that neighborhood schools are important assets to individual neighborhoods and the City as a whole. If, in the future, neighborhood schools do need to be redeveloped, the emphasis for redevelopment should be on maintaining the space as an asset to the community, whether the existing school building is included or not.

Actions:

- Action 3-1: Create more accessible housing opportunities with amenities and formats desired by older adults to encourage the turnover of single-family housing units from older adults to first-time homebuyers. These formats can include:
    - Assisted living facilities
    - Independent living communities with rental and ownership options
- Action 3-2: Increase public awareness of the City's housing repair and rehabilitation programs for income-qualifying households. Partner with local organizations like Habitat for Humanity to expand housing rehabilitation assistance for families making 80-120% AMI.
- Action 3-3: Encourage and facilitate the construction of new owner-occupied units as infill development projects throughout the City. This could include detached units but should also include various forms of attached unit housing.



▲ Landmark by the Rivers was built as a factory and later redeveloped to include apartments and retail. Credit: GRAEF team



▲ Multi-family building in La Crosse with access from the sidewalk. Credit: GRAEF team

HERITAGE PRESERVATION & CULTURAL STEWARDSHIP

Introduction

For centuries, La Crosse has been home for people between the bluffs of the Coulee Region. La Crosse's unique history and culture are central to the City's identity and set it apart from other communities as a special place to live, work, and play. The purpose of this section is to identify the foundation of La Crosse's cultural identity and guide the future of heritage preservation and cultural stewardship in the City. This section identifies opportunities for growth based on an evaluation of past and present preservation efforts in the City, as well as sharing input from community members and pertinent stakeholders. This section also includes a discussion of the importance of recognizing and celebrating the perspectives and traditions of the diverse residents and visitors that give the City life. Lastly, this section makes recommendations regarding specific actions that can be taken by City officials to seize those opportunities and ensure that La Crosse's rich history is celebrated and memorialized for decades to come.

What is Heritage Preservation?

At its most basic level, heritage preservation refers to the act of physically preserving and protecting those special places (historic buildings, landscapes, sites, and archaeological resources) for the enjoyment and education of the public. But preservation is about much more than simply saving old objects. It is an opportunity for a community to engage with its past in order to inform its future and contribute to its defining culture. The history of La Crosse, like that of any community, is complex, has been shaped by a variety of lived experiences, and contains a multitude of meanings that are often informed by the perspective of a single individual. At its heart, heritage preservation encourages a community to ask itself "what is important about our past?" and transmit the answer to future generations through the built environment.



Key terms related to heritage preservation and cultural stewardship include:



Preservation: the act of preserving a property as it has evolved over time in an attempt to retain as much of its historic character as possible.



Cultural Resources: refers to physical evidence of past human activity. The term covers a variety of resources (sites, objects, landscapes, structures, or buildings), but they're all linked by a relationship to the past.



Rehabilitation/Adaptive Reuse: the strategic renovation and reuse of a pre-existing property for new purposes. This serves to preserve the historic character of a property while providing it with a new and active use.

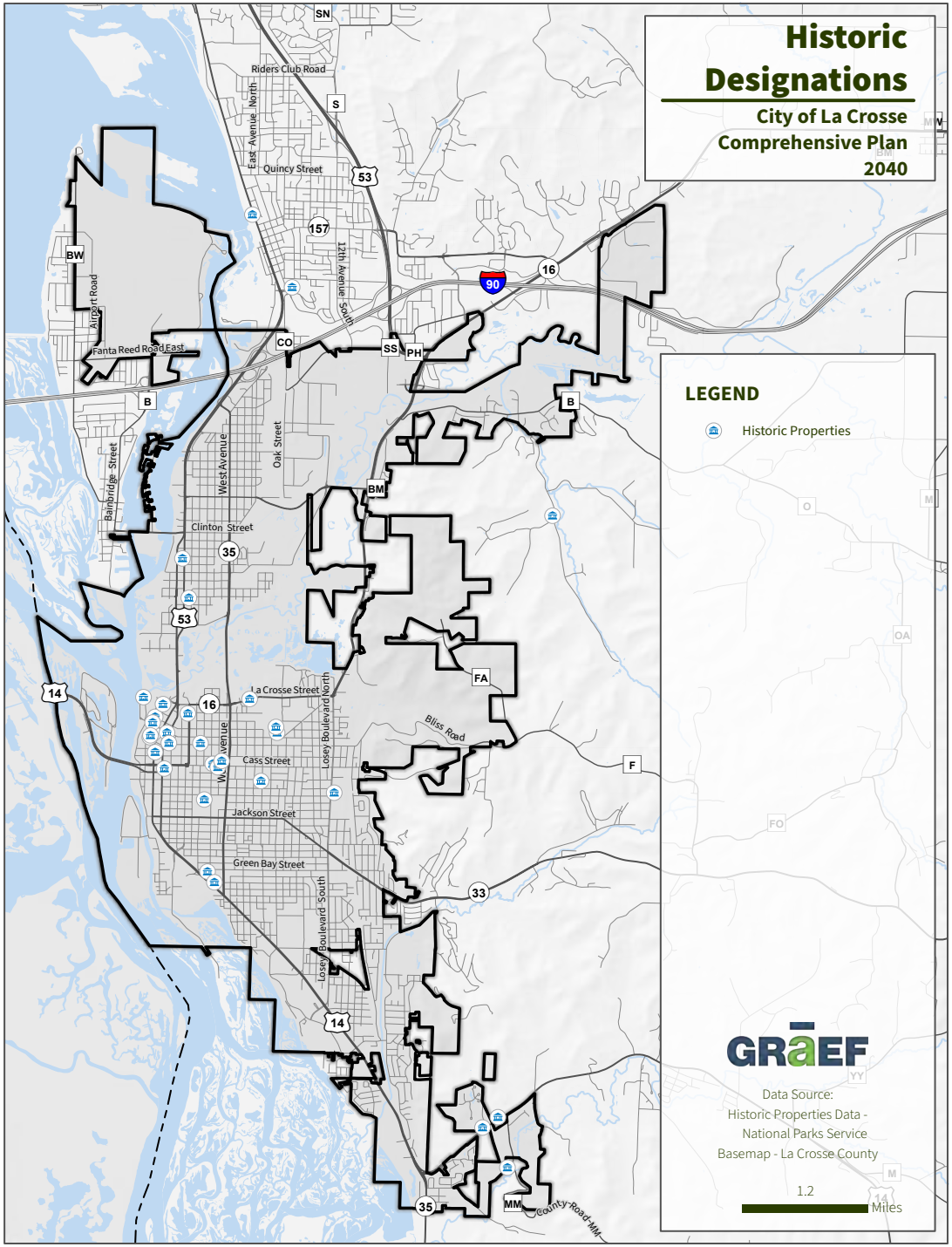
◄ La Crosse Grand Hotel is one of 28 sites on the local register of historic places. Credit: GRAEF team

Background

Heritage preservation focuses on protecting and uplifting tangible remnants of the past that speak to a particular place's unique history. In La Crosse, this process is governed by a combination of federal, state, and local laws that provide regulatory frameworks for the designation and maintenance of historic resources (see map at right). While these historic resources remain active elements of La Crosse's cultural fabric, they are distinct from the City's contemporary cultural offerings (e.g. arts centers or public festivals) due to their direct relationship to the past. Detailed lists of properties that have been locally designated as historic resources or listed in the National Register of Historic Places (NRHP) can be found in the Appendix.

Where Arts & Festivals Thrive

Heritage preservation goes beyond simply protecting physical elements of the built environment and involves uplifting intangible aspects of local culture such as the arts, festivals, and social gatherings. La Crosse features several beloved spaces where community members can learn about and appreciate the City's arts and culture. A prime example is the Pump House Regional Arts Center, which was listed on the National Register of Historic Places in 1979 and presents visual arts, performing arts, and a wide variety of educational programming. Other prominent venues include the Capella Performing Arts Center, the Lowe Center for the Arts at University of Wisconsin - La Crosse, and the Viterbo University Fine Arts Center. Residents and visitors alike may join one of the half-dozen annual stage shows or youth performances of the La Crosse Community Theatre, or one of six symphonic concerts each year by the La Crosse Symphony Orchestra.



Past Accomplishments

La Crosse benefits from a strong tradition of community events, a robust and active downtown, and a dedication to preservation that can inspire and power local efforts in the years to come. Past preservation initiatives and accomplishments serve as a guide for future efforts, reflect an existing interest in preservation within the community, and provide a solid foundation upon which to build.

One of the earliest and most impactful efforts in La Crosse resulted from the work of Downtown Mainstreet, Inc. (DMI). DMI, a private, non-profit organization, was formed in 1990 by local businesses and financial institutions in response to the perceived need to revitalize the City's downtown core. In coordination with the City and other stakeholders, DMI facilitated an expansive study of downtown La Crosse to inform the City Vision 2000 Downtown Master Plan (completed in 1992). The work of DMI resulted directly in the listing of the Downtown Commercial Historic District in the National Register of Historic Places (NRHP) in 1994. This district, and the historic buildings located within it, is considered a central element of the City's identity for residents and visitors alike. The establishment of the Downtown Commercial Historic District earned La Crosse the National Trust for Historic Preservation's Great American Main Street Award in 2002 and laid the foundation for future preservation efforts in the City. In 2002, a Heritage Preservation Plan was developed as part of Confluence: The La Crosse Comprehensive Plan. This preservation plan recommended a variety of objectives and strategies to strengthen and expand preservation efforts in La Crosse. The recommendations contained within the 2002 plan ranged from developing a closer working relationship between the HPC (Heritage Preservation Commission) and the City's Planning Department to educating the public about the local preservation process. La Crosse moved quickly to act on the preservation plan and has succeeded in implementing most of its recommendations as of 2023. Some of the major accomplishments stemming from the 2002 preservation plan include, but are not limited to,

- **Assigning a dedicated staff member in the Planning Department to oversee the City's preservation efforts.**
- **Updating the HPC's local nomination form with more information and clearer instructions**
- **Reworking existing ordinances to provide the HPC with binding authority and developing an interactive map on the HPC website to increase public awareness of preservation activities.**
- **More than doubling the amount of locally designated properties and districts in La Crosse since the publication of the 2002 preservation plan.**



▲ This building on the National Register of Historic Places (101 State Street) was originally constructed in 1898 for the FUNKE Candy Factory and was converted to a 67-room boutique hotel "Charmant." Credit: GRAEF team

Community Engagement Insights

Analyzing the responses to the community engagement opportunities revealed key themes to consider when developing historic preservation and cultural stewardship strategies for La Crosse.

Identity

For heritage preservation, the most consistent sentiment expressed by respondents was that historic buildings are central to La Crosse's identity. They imbue La Crosse with a unique sense of place, generate pride among residents regarding where they live, provide incentive for new residents to choose to live in La Crosse over other locations in the region, and impress tourists who visit the City. Many respondents felt this is particularly true of the Downtown Historic Commercial District, where there is a high concentration of unique historic properties. Following is a sample of responses:

"Historic buildings are what make La Crosse unique. Without them, the City would be just another metro area by the river."

"[Historic architecture] is one of the things I love about La Crosse and show my friends when they come to visit."

Perceived Cost

When it comes to obstacles to preservation in La Crosse, the perceived cost of rehabilitating and maintaining historic properties was by far the most common answer provided by respondents. Many believe that preserving a historic property is simply too expensive or impractical to be worthwhile for the majority of homeowners and small businesses. Multiple respondents also believed weak local ordinances and a lack of enforcement on the part of the City hinders preservation. Following is a sample of responses:

"Cost of preservation is a big hindrance. Where to get information for programs that can provide guidance and loans/grants is confusing."

"Lack of enforcement of ordinances…we have lost historic buildings because of owner neglect…"



▲ Participants in the "Footsteps of La Crosse" tour admire a historic home. Credit: La Crosse Public Library

Under-Represented Resources

With regard to historic and cultural resources that are currently under-represented among the City's locally designated properties, it is clear that there is ample room to expand the scope of the local register. Many respondents expressed the sentiment that the history currently represented by locally listed properties is too narrowly focused on Euro-Americans. Recognition of Native American history was the most commonly suggested area for expansion, but respondents also expressed a desire to see more representation of La Crosse's immigrant communities, particularly the City's Hmong population. Multiple respondents also expressed a desire to see diversity amongst the types of properties represented in the local register. They suggested that an effort be made to designate properties other than buildings, such as parks and landscapes. Following is a sample of responses:

"I would like to see recognition of indigenous… contributions."

"I think there should be a cultural marker in the downtown representing the Hmong…population who migrated here and made lasting impacts on the community."

Moving Forward

Respondents expressed a variety of ideas regarding what they hoped to see prioritized by the HPC moving forward. Their thoughts can generally be placed under two broad categories: 1) increasing public engagement in the preservation process and 2) being proactive in preserving historic properties. Respondents desired opportunities to provide input regarding what types of resources were preserved and wanted greater access to preservation-related resources. At the same time, they wanted to see that the City was making an effort to save historic properties before it was too late. Following is a sample of responses:

"Work with property owners [to understand] options that make maintenance/restoration approachable."

"Make sure buildings do not deteriorate too much so that it becomes too late and too costly to preserve them."

Enhanced Public Realm

When asked about new design and amenities, respondents preferred options for the built environment that enhanced the street as a public space and maintained a harmonious relationship to historic architecture. Many comments highlight the need for walkable streets and public spaces. Choices for architecture favored facades featuring architecture details, ample windows, porches and stoops with proximity to sidewalks and smaller front yards that promote walking and social interaction. In the most popular images chosen for La Crosse's urban neighborhoods, for example, respondents generally indicated preferences for a mix of living environments emphasizing walkability, space for nature and greenery, with historic and more modern architecture seamlessly mixed.

Desire for Events and Art

In terms of cultural spaces and events, residents expressed interest in seeing more outdoor events and public gathering spaces in the downtown area of La Crosse. This, along with pedestrian facilities and more greenery, were the top three desires for downtown amenities. Preferences focused on public spaces that are inviting and welcoming, that incorporate more greenery (especially grass and mature shade trees) and less man-made elements, that incorporate art and varied elements of creativity, and that allow space for individuals or small gatherings. Respondents indicated a preference for public art that features local artists and inclusive and diverse perspectives and history.



▲ Residents and visitors enjoy an event at the La Crosse Bandshell in Riverside Park. Credit: City



▲ The Great River Folks Fest is the longest-running non-profit music festival in the City, highlighting folk culture in the Driftless Region. Credit: La Crosse Mayor FB

Opportunities & Strategies

Based on the community engagement process outlined above, as well as research into the current state of cultural assets and heritage preservation efforts in La Crosse and in cities of similar size, opportunities to strengthen the sense of place and unique character of the City, as described in this section, have been identified and are described in the next pages.

1. INCREASE PUBLIC UNDERSTANDING OF HERITAGE PRESERVATION.

Heritage preservation should not be the responsibility of a single group. Beyond protecting unique architecture or cultural sites, preservation

can meaningfully impact a variety of La Crosse's priorities, ranging from economic development to environmental sustainability.

The General Public

Heritage preservation is ultimately a celebration of the individuals who have made, and continue to make, La Crosse a vibrant community. It strengthens civic identity, fosters pride among current residents, and leaves a lasting impact on visitors. Publicizing the past and present efforts to preserve the City's historic and culturally significant sites tells the community that La Crosse recognizes its history as central to its identity and is committed to being good stewards of its heritage. The City can increase public understanding by continuing to support the initiatives mentioned above while taking additional steps to expand awareness. Information regarding the City's preservation activities, priorities, and process should be circulated regularly through a singular, accessible channel to demonstrate La Crosse's continual work to protect and celebrate its heritage. According to responses to the stakeholder survey, the top two channels through which the public would like to receive preservation-related information are an emailed newsletter (selected by 66% of respondents) and social media (selected by 44% of respondents).

Efforts should also be made to expand the reach of this information by meeting people where they are. While the above-mentioned channels will be valuable resources for those who are already interested in heritage preservation, they may be missed by members of the public who do not actively seek them out. Establishing a presence at community events, such as the La Crosse Riverfest, the La Crosse Storytelling Festival, and the Art Fair on the Green, provide opportunities to raise public visibility of heritage preservation in La Crosse while reaching a wider audience.



▲ Nods to the historic character of La Crosse can be found throughout the City, such as this Historic Preservation Alliance bench sign. Credit: GRAEF team

Property Owners and Developers

The preservation and maintenance of La Crosse's historic and culturally significant properties cannot be achieved without buy-in from the owners of those properties and local developers. Generally, there is a misconception among both groups that preservation is too complicated, cumbersome, and expensive to be worthwhile. In reality, the preservation, rehabilitation, and adaptive reuse of historic properties produces distinct economic and social benefits. Adaptive reuse of existing buildings promotes sustainability and fuels the local economy; the establishment of historic districts retains property values; and the retention of historic properties maintains unique neighborhood character.

Tools are also available at the state and federal level to incentivize preservation, such as the Federal Historic Preservation Tax Credit, the Wisconsin Supplemental Historic Preservation Tax Credit for Income-Producing Buildings, and the Wisconsin Supplemental Historic Preservation Tax Credit for Historic Homes. Efforts should be made to demystify the process and benefits of preservation for property owners and developers while making information related to available resources readily available. Public workshops should be held for homeowners that offer information about the benefits of preservation and do-it-yourself training with local tradespeople on preservation techniques to encourage the maintenance of historic residences. These workshops will not only empower residents to maintain historic properties but will provide opportunities to address associated public health risks.

Research has increasingly recognized the economic benefits of preservation, including increased property values, the creation of affordable housing options, and the stimulation of building trades. A range of services and resources are available through organizations such as the National Trust of Historic Preservation and PlaceEconomics that can guide such a study.

Actions:

- Action 1-1: Establish a singular, accessible channel through which to circulate preservation-related news.
- Action 1-2: Develop interpretive signage and app-based walking tours to increase public engagement with La Crosse's history.
- Action 1-3: Develop a dedicated page on the City website that provides links to preservation-related resources.
- Action 1-4: Foster positive relationships between the HPC and local developers.
- Action 1-5: Host public workshops for historic property owners.
- Action 1-6: Undertake a dedicated study of the economic and climate impacts of heritage preservation in La Crosse.

2. DIVERSIFY HISTORIC PRESERVATION EFFORTS.

The history and culture of La Crosse are rich and diverse. The City's heritage preservation program should reflect that diversity. Historically, preservation efforts in La Crosse—and throughout the country—have prioritized properties that have unique architectural character or are associated with well-known individuals. But this approach provides only a narrow view of the City's history. La Crosse's locally designated and NRHP-listed resources should represent a variety of lived experiences, including those of Indigenous people, historically marginalized groups, and immigrant communities. Not only can broadening the scope of preservation foster a sense of belonging by highlighting tangible representations one's heritage, but it has the potential to advance equity through improving property values and stimulating economic activity within communities that have been historically denied investment.

Diversify Storytelling



▲ Local author Robert "Bob" Taunt shares his book at the Public Library with Anita Taylor Doering, Senior Archivist/Archives Manager. Credit: La Crosse Public Library

In order to ensure its historic resources reflect a diverse array of stories, La Crosse must actively seek out such stories. The most effective means of doing so is by developing meaningful and sustained relationships with community partners. The City already has such a relationship with the Preservation Alliance of La Crosse, but expanding partnerships beyond groups focused specifically on preservation can provide insight into culturally significant resources that have been historically overlooked during the preservation process. It is essential that the City build these relationships through long-term engagement as opposed to "parachuting" in with a particular request.

Collaborating with these community partners will provide a foundation on which to build a preservation program that tells more diverse stories. The City and its community partners can facilitate oral history sessions centered on underrepresented groups during which community members are invited to share stories about significant events and sites related to La Crosse's past. This grassroots knowledge can help identify historic and cultural resources that have so far gone unrecognized by the City. The City should also develop City-wide thematic contexts related to the history of underrepresented groups, such as women, the LGBTQ community, and Hmong immigrants, to aid in evaluating the significance of cultural resources associated with these groups. Keeping in mind that some of these resources may no longer exist due to historical trends such as highway construction, urban renewal, and generational resource deprivation, the City should consider creative ways of telling the story of what has been lost.

Diversify Resource Protection

Expanding the property types represented in the City's preservation program goes hand-in-hand with telling more diverse stories. Vernacular resources—properties that were built to meet local needs and do not embody a high style of design—are often overlooked because their significance may not be readily apparent, e.g. the City's cast iron drinking fountains.

Opportunities to incorporate energy efficiency measures such as LED bulbs, electrification, and lighter colored roofs should also be explored where such measures will not detract from historic character. In addition, renewable energy options that can be incorporated on-site in historic buildings should be considered, where such infrastructure would not negatively impact

building character. These aspects are highlighted in the City's Climate Action Plan and can be paired with other preservation activities. Historic and cultural resources are also not limited to the built environment. Protecting the natural aspects that define the City, such as the La Crosse River Marsh, also contributes to this goal.

Diversify Decision Making

The City's HPC has considerable power in determining what is protected and preserved. The City should revisit the makeup of the commission to expand the diversity of the HPC and ensure it reflects the variety of perspectives contained within the City.

Actions:

- Action 2-1: Develop meaningful and sustained relationships with community organizations and Tribes to aid in identifying cultural resources.
- Action 2-2: Develop City-wide thematic contexts related to the history of underrepresented groups.
- Action 2-3: Partner with local artists, historians, and digital designers to develop novel ways of telling the story of resources that have been lost.
- Action 2-4: Conduct dedicated surveys to identify cultural sites important to local tribes, vernacular resources, and cultural landscapes.
- Action 2-5: Intentionally diversify membership of the HPC as openings become available.
- Action 2-6: Engage local, county, and regional preservation organizations in preserving the history and culture in La Crosse.

3. STRENGTHEN CITY CAPACITY.

La Crosse has over 100 locally designated and NRHP-listed resources that embody the City's distinct history and culture. The City must ensure that it has the means to act as an effective steward of those resources for future generations as it works to leverage the opportunities described above.

Provide More Preservation Tools

A major obstacle facing preservation efforts in La Crosse is demolition by neglect. City ordinances currently require the HPC to grant a certificate of appropriateness prior to the planned demolition of any historic property but do not prevent property owners from allowing the material condition of their historic properties to deteriorate to the point where demolition is the only course of action. This loophole both allows for the spirit of the existing preservation ordinances to be circumvented and results in the irreversible loss of historic resources. However, such loss can be prevented. City staff should work together with elected officials to update existing ordinances to prevent demolition by neglect through a system of enforceable penalties. The fees collected through the enforcement of this updated ordinance can be dedicated to a fund used to support preservation related activities.

There are additional tools that the City can leverage to further advance its heritage preservation program, such as encouraging property owners to adopt preservation easements. Local ordinances already allow historic property owners to enter into voluntary restrictive covenants; however, steps can be taken to make this process more accessible for property owners.

Expand Internal Resources

The role of the HPC can be expanded to strengthen the City's preservation program. The HPC should establish a Historic Asset Inventory Committee (HAIC) to develop proactive preservation strategies throughout the City, as has been done in Cedar Rapids, Iowa. These strategies will vary based on La Crosse's particular circumstances but should include compiling an annual list of prioritized properties and engaging in direct owner outreach to facilitate local designation. The HAIC should be composed primarily of HPC members but can also include members of nonprofit organizations and community representatives, particularly of previously underrepresented communities. Ongoing training for HPC members and preservation staff should also be provided, to include courses provided by national organizations, such as the National Alliance of Preservation Commissions and the National Preservation Institute.

Actions:

- Action 3-1: Update existing ordinances to prevent demolition by neglect.
- Action 3-2: Develop a sample preservation easement and publicize the program online to encourage use by historic property owners.
- Action 3-3: Consider establishing a conservation district program to provide a more flexible means of preserving neighborhood character.
- Action 3-4: Establish a Historic Asset Inventory Committee to develop and implement proactive preservation strategies.
- Action 3-5: Expand ongoing training for HPC members and preservation staff.

4. EXPAND PARTNERSHIPS TO PROMOTE ARTS & HUMAN CONNECTIONS.

Placemaking through art creates ownership of public spaces, responds to changing needs and varied interests, and keeps residents engaged and thinking about their space and community. The City can work to continue and expand support of community partners to implement arts activities. Public art of all kinds can be explored from performance, dance, sculpture, interactive trips and environmental installations. The La Crosse Arts Board could explore ways to integrate the arts with the City's historic preservation efforts, such as converting disused churches into public studio space or commissioning murals for neglected buildings.

Collaboration could transform into direct City design and placemaking by integrating the creative community in design of public infrastructure and furniture such as benches, light fixtures and wayfinding. Arts bring people together and partnering with artists from the community represents local issues and experiences. Placemaking activities offer economic opportunities and tie in with neighborhood business organizations and local businesses.

Actions:

- Action 4-1: Continue and expand support of and coordination with community partners to implement arts activities that are consistent with and help promote City character.
- Action 4-2: Pursue partnerships and activities that offer economic opportunities and tie in with local businesses and artists, such as through establishment with arts-focused sister cities and artist residencies.
- Action 4-3: Ensure a balance of cultural and entertainment venues between the downtown and other areas of the City.
- Action 4-4: Partner with local higher education arts students to beautify neighborhoods with a high concentration of student residents (e.g. crosswalk art, murals, sculpture).
- Action 4-5: Engage community members and neighborhood associations via surveys, events, and meetings to determine the types of public art that are most desired and harmonious with neighborhood character.



5. PROTECT DEFINING LANDSCAPES.

The landscapes of La Crosse are valuable not only for their environmental and recreational function; they have important historic and cultural significance as well. A defining landscape is a type of cultural landscape that has significant cultural, historical, and aesthetic value. It is a landscape that has been shaped and modified by human activity over time and is considered to be of historical importance. Defining landscapes can be found in a variety of settings, including urban areas, rural areas, and natural areas. They may include features such as buildings, structures, gardens, parks, streetscapes and other cultural or natural elements that reflect the history and cultural heritage of a La Crosse.

There are many groups of people who have made their home in La Crosse and find meaning in the built and natural landscapes that define their

◄ "Confluence" mural, by renowned mural artist John Pugh with assistance of local artists, on the Pump House Regional Arts Center, is a popular example of public art in La Crosse. Credit: GREAF team

history and culture, including Indigenous people, historically marginalized groups, and immigrant communities. The Ho-Chunk people, also known as the Hoocąągra or Winnebago, have a deep connection to the land and many landscapes are considered sacred and significant to them. Indigenous people have fought and prevailed despite extreme adversity in order to maintain meaningful connections to the Wisconsin landscape, to preserve tribal languages, and to uphold the traditional cultural practices that express distinctly Native relationships to this landscape today. Landscapes such as these are significant not only for their beauty and cultural value, but also for the insights they provide into the social, cultural, and historical context of their time.

Preserve Views and Sightlines

The City can take steps to ensure sightlines are maintained. In some cases, such efforts may be performed in conjunction with measures to preserve and create access to natural areas and waterways. This should include an emphasis on re-introducing or maintaining native plants.

Establish Historic Landscape Designation

Historic landscapes are often protected by government agencies or private organizations in order to preserve their cultural and historical significance for future generations. They may be designated as national parks, historic sites, or landmarks, and may be subject to various conservation measures to protect their integrity and value. Cultural landscapes—geographic areas that illustrate the interaction between human society and the natural environment over time—are resources that can be representative of a place's heritage that are often hidden in plain sight.

Actions:

- Action 5-1: To the extent reasonable, maintain scenic sightlines and key vantagepoints remain publicly accessible.
- Action 5-2: Perform a viewshed study to inform regulations such as height restrictions and scenic easements to help protect the integrity of La Crosse's scenic settings.
- Action 5-3: Conduct targeted surveys to identify, document, and evaluate the significance of historic and cultural landscapes located within La Crosse.

6. CREATE INVITING PLACES THROUGH DESIGN OF THE PUBLIC REALM.

The characteristics of La Crosse all contribute to its unique 'sense of place': the feeling of belonging that comes from connection to a particular place, its history, people and environment. Longevity and investment in community stem from a strong 'sense of place' and pride in all the details that establish a City identity. The design of the public realm can play a crucial role in creating a sense of community by providing spaces and infrastructure that facilitate social interaction, connectivity, safety, accessibility, and aesthetics. The City can think about development in terms of activity nodes and corridors. These are the ways that people move through the City in their daily activities and structures their experience. The downtown is a dynamic center for the City, but how does it connect to other points of interest and community centers throughout La Crosse? Investing in smaller, connected, points of interest established culture and entertainment close to where people live and draws people to explore more areas of the City.

▼ The view from Grandad Bluff is a defining view of La Crosse. Credit: GREAF team



Human Scale Design

Building at the human scale creates comfortable public spaces by focusing on the physical experience of a space. It focuses on how spaces are used by people rather than the needs of cars or purely aesthetic design gestures. Considerations include distances that are comfortable to see across and that are interesting at human eye level, spaces defined by buildings and landscape features that are proportioned to the human body, and spaces designed for walkability and conversation.

Integrate New Buildings with Existing Architecture

The City can establish design standards to proportionally integrate new construction with existing buildings. Belle Square is as an example of a job well done in this regard – the development includes many features that work well with the older buildings surrounding it. Design guidelines can feature criteria such as height, expression lines in the architectural façade, and entrance features.

These can be established across architectural styles. This creates a strong relationship to the street and public space by creating visual interest and context sensitive design.

Actions:

- Action 6-1: Encourage building at the human scale to help create comfortable and engaging public spaces.
- Action 6-2: Establish design standards to proportionally integrate new construction with existing buildings.
- Action 6-3: Encourage new developments to provide public spaces and a well-designed public realm through streetscapes, walkability, and access to public parks.

7. WELCOME AND INCORPORATE DIVERSE PERSPECTIVES VIA PUBLIC ART, LANDMARKS, AND SPACES.

The City can work to create spaces and social outlets for the full spectrum of La Crosse residents, inclusive of many cultures and ages, across the City. Underutilized or underinvested spaces, especially those outside of downtown, can be opportunities for expanding engagement. The City should look to build on existing cultural resources and centers of community life with enhanced public spaces. A center of community life could be as simple as a grocery store catering to a certain type of cuisine or an established resource like a library or cultural center. It could also take the form of an outdoor green space or a religious gathering space, such as a church.



▲ Riverside International Friendship Gardens celebrates La Crosse's sister-city relationships with communities in China, Germany, France, Russia, Norway, Ireland and Cameroon. Credit: GRAEF team

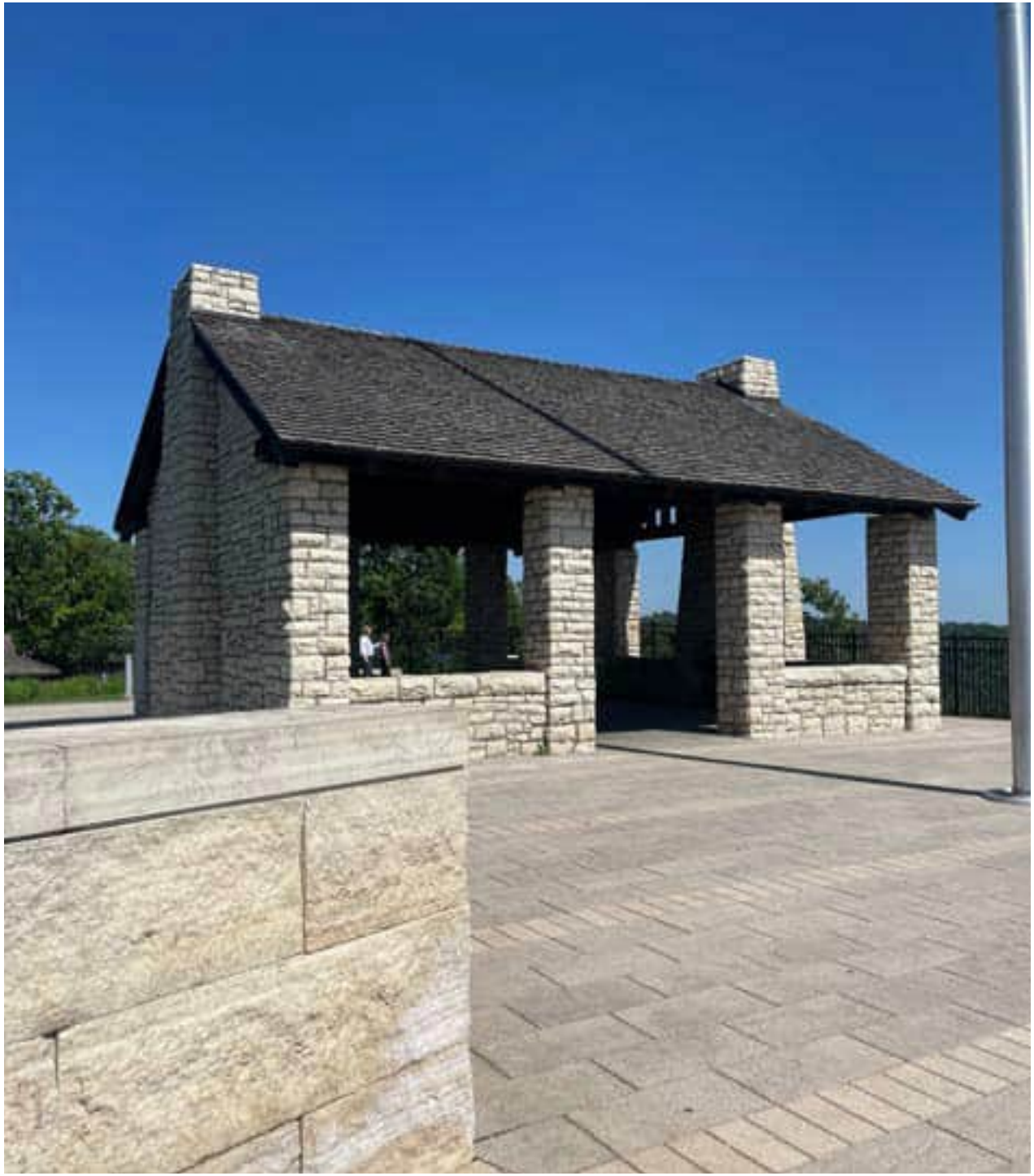
These are all examples of places where people are likely to engage for daily needs or other resources and can be extended into strong community spaces and landmarks. These types of spaces offer the kind of casual social opportunities that build and connect people to their neighborhood. They also facilitate the integration of new, diverse cultures into the City. La Crosse's proximity to Fort McCoy, one of many locations across the country where the military coordinates resettlement for refugees, has led to new residents from different backgrounds moving to La Crosse. New residents contribute to diversifying and enriching the City's culture. In particular, the City should focus on expanding creative placemaking efforts beyond the downtown core to other areas throughout La Crosse.

▼ Public art on the Main St. Parking Ramp. Credit: City



Actions:

- Action 7-1: Identify underutilized or underinvested spaces (e.g. festival grounds, parking lots, vacant lots, and other public, quasi-public, or private spaces) that can be used as opportunities for expanding public gathering spaces.
- Action 7-2: Expand offerings of casual social opportunities that build and connect people to their neighborhoods.
- Action 7-3: Explore opportunities to provide space and social outlets for marginalized and underrepresented groups, especially those that provide connections across ages (e.g. between students and older adults).



► Shelter house at the top of Grandad Bluff also serves as a public gathering space. Credit: GRAEF team

A Place to Prosper



5

▲ Credit: Dylan Overhouse

ECONOMIC DEVELOPMENT

Introduction

The City of La Crosse's central location in the region, access to robust transportation infrastructure, and diverse economic base have contributed to its position as the employment hub for the region. Strengthening the City's economy can improve quality of life for residents.

In 2021, there were approximately 44,000 people aged 16 or older residing in the City and 45,000 jobs in La Crosse, resulting in a jobs per capita of working aged residents ratio of 1.02.

This is higher than comparably sized cities in Wisconsin and is an indication of the City's role as an employment hub in the county.

Background

Higher education institutions including University of Wisconsin–La Crosse, Viterbo University, and Western Technical College contribute to fostering the City's young population, strengthening the local workforce with educated and skilled employees, and promoting innovation in La Crosse's industries. Two renowned healthcare systems, the Gundersen Health System's headquarters and the Mayo Clinic Health System's Franciscan Healthcare, are significant regional employers. These large institutions have played a key role in the local economy for many years and are looking to the future with growing enrollment at the University of Wisconsin – La Crosse and planned expansions underway at the Mayo Clinic at the time of writing this Comprehensive Plan.

In addition, several major private companies have significant presences in La Crosse. Kwik Trip's corporate headquarters is in the City, employing nearly 4,000 people; and TRANE Inc., an international equipment manufacturer, was founded in La Crosse and continues to employ over 1,000 people in the City. In addition to La Crosse's major institutions and private corporations providing employment opportunities to residents of the City, La Crosse also has a large number of jobs in Local Government Services, Local Education and Training, and Local Community and Civic Organizations totaling 4,400 jobs in 2021.

Economic development involves fostering a suitable business environment that supports the current and future outlook for everyone in La Crosse. Economic development activities contribute towards a livable community by sustaining a diverse, stable local business environment, providing new opportunities for employment, attracting a talented workforce, and supporting public services and amenities that improve quality of life. Many policies and processes have been established to protect the health, safety, and welfare of citizens, and these policies and process affect opening a business, building a store, office, or factory or otherwise operating in the City. As the City changes over time, these processes of planning, zoning, permitting, and licensing should be reviewed to ensure their efficacy. Over time, businesses and entrepreneurs, especially smaller businesses with more limited resources, can by stymied by these processes and experience restricted growth. The consequences of not providing a business-friendly environment can lead to a lack of amenities, investments, job

▼ Gundersen Health System (top) and Mayo Clinic Health System (bottom) both employ over 1000 employees, many of which live or commute to La Crosse to work. Credit: City



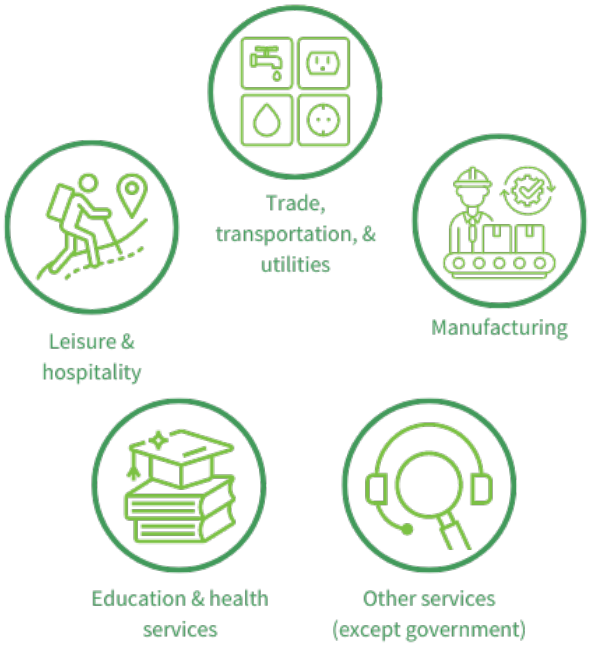
opportunities, and diversity in the community. Therefore, economic development is an important priority for the City and specific strategies have been crafted to support the business environment over the planning horizon.

High-Impact Economic Clusters

According to the Wisconsin Department of Workforce Development (DWD), the top five occupations projected to grow in the La Crosse region are in:



The industries with the greatest expected growth are:



The City's established institutions, organizations, and employers contribute to La Crosse's diverse economic base. By identifying high-impact economic clusters--groups of interrelated industry sectors that are regionally concentrated in an area--existing supply chains, institutional assets, and infrastructure can be leveraged to spur innovation and growth.

High-impact economic clusters offer higher wages, provide strong contributions to a City's gross regional product, have high employment, and typically are experiencing growth.



► La Crosse is the economic hub of the region, supporting a variety of businesses in different industries. Credit: City

▼ Table 5.1: Majors Offered by High Economic Impact Cluster

High Impact Economic Cluster	Major Offered at UW-La Crosse?	Major Offered at Western Technical College?	Major Offered at Viterbo?
Food Processing & Manufacturing	✗	✓	✗
Production Technology & Manufacturing	✗	✓	✗
Business Services	✗	✓	✓
Distribution & E-Commerce	✗	✓	✗
Education & Knowledge Creation	✓	✓	✓
Local Health Services	✓	✓	✓
Local Financial Services	✓	✓	✓





◄ Western Technical College solar array (top) and Viterbo University Dahl School of Business. Credits: GRAEF team

High-impact economic clusters were identified through the analysis of Lightcast data, a comprehensive labor market analytics software which aggregates data from sources including the U.S. Department of Commerce, U.S. Department of Labor, and U.S. Department of Education. In the City of La Crosse, high-impact economic clusters include:

- Food Processing & Manufacturing
- Production Technology & Manufacturing
- Business Services
- Distribution & E-Commerce
- Education & Knowledge Creation
- Local Health Services
- Local Financial Services

Table 5.1 identifies high-impact economic clusters and associated major field of study opportunities at the colleges and universities in La Crosse.

Many of these clusters, especially those involved in processing, manufacturing, and technology, can benefit from advances in "clean tech." Clean tech integrates processes and solutions that reduce negative environmental impacts, improve efficiency, or use resources in a more sustainable way. Oftentimes, the integration of clean tech can result in significant cost savings. La Crosse should promote and encourage clean tech within these industries.

Although the City of La Crosse is the economic hub of the region, it still faces challenges. Lack of developable land, housing availability and affordability across all income levels, workforce shortages, and retaining graduating students from higher-education institutions are key challenges that this section seeks to address.

Community Engagement Insights

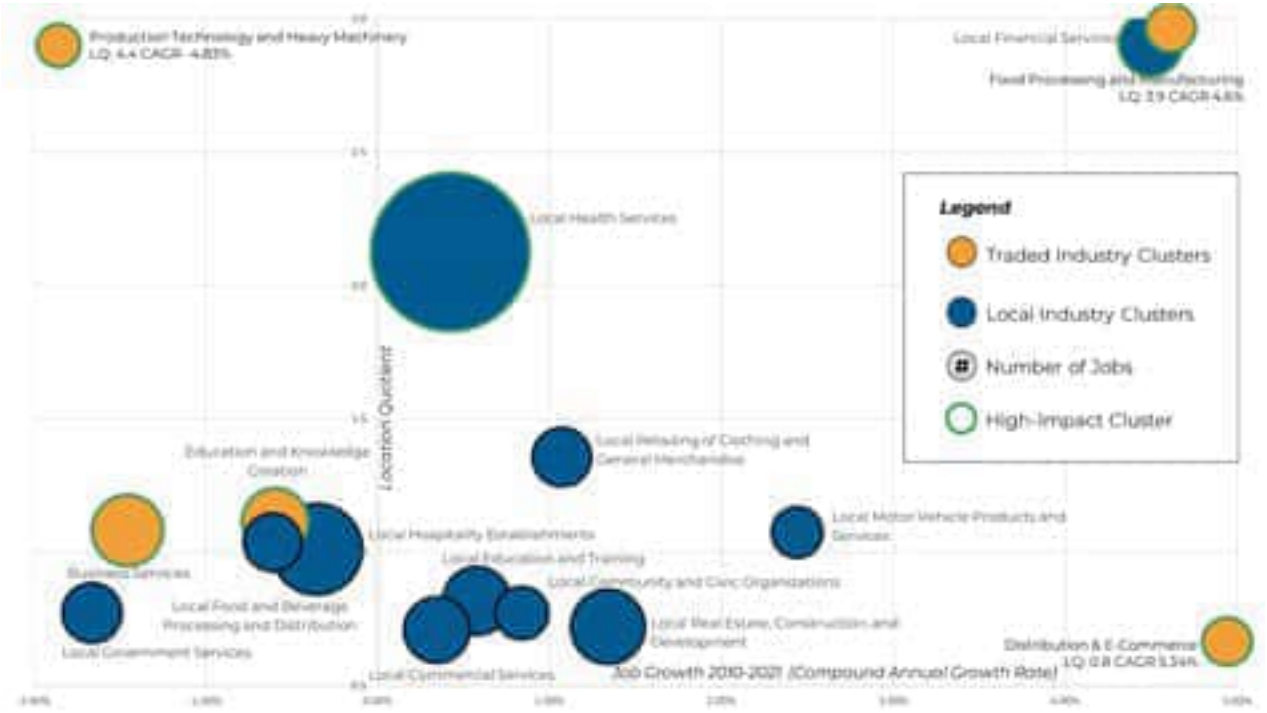
Higher education opportunities and quality of life for employees were cited as the top two economic strengths in La Crosse in the community survey. Increasing educational attainment and encouraging strong growth in certain high-impact economic clusters supports the idea that La Crosse is increasingly the place for highly educated individuals to choose to live and work. When asked which factors are the most pressing to address from an economic development lens, community members answered that expanding access to childcare for employees and adding more quality housing options for employees were very important.

Healthcare, education, and manufacturing were viewed by community members in the survey as the industries with the most perceived potential for growth in the City over the next 5-10 years. While the healthcare and education were the largest and strongest industries employing residents in La Crosse from 2010 to 2020, experiencing the largest growth in the number of jobs, manufacturing actually experienced the largest decline in terms of the number of jobs employing residents of La Crosse. On the other hand, the finance industry was viewed as having the least potential for growth in the community survey, but from 2010 to 2020, the finance and insurance, and real estate and rental and leasing industries grew by over 85%, an increase of 809 La Crosse residents employed in the industries.

The most agreed upon economic development strategies to focus on in the community survey had to do with historic preservation (30%), business and industry recruitment (27%), and providing a sufficient quantity and mix of job opportunities in industries that appeal to residents (25%). Given the identification of healthcare, education, and manufacturing as the industries community members identify as having the most potential, the City appears to be succeeding in meeting resident priorities in regards to healthcare and education, but not manufacturing. According to the Wisconsin Department of Workforce Development, education and health services is projected to grow by 1,434 jobs in the region from 2020-2030, and manufacturing is expected to grow by 1,017 jobs. Due to this projected growth, the City should explore ways to welcome new manufacturing, healthcare, and education employees as residents. Access to affordable housing is a key strategy for making this happen.

Quality of life also impacts the economic health of a community because employees may choose to live within the community in which they work. In La Crosse, community members consistently stated that the City's natural resources and outdoor recreation amenities are strong contributors to overall quality of life. Therefore, economic development actions that could negatively affect the natural environment, such as new developments around sensitive resources, should be avoided. The City may benefit from encouraging more outdoor recreation-oriented businesses to support these aspects, which may also serve to attract more tourists and spending dollars to the local economy. For example, La Crosse can capitalize on its prime location for birdwatching along the Mississippi flyway. Small businesses that support birdwatchers (from equipment to concessions) can help to diversify business offerings and support more tourists.

▼ Figure 5.1: Major Economic Clusters in La Crosse. Source: Lightcast & SB Friedman.



Opportunities & Strategies

Data on job growth and local specialization was used to identify the following high-impact clusters: Food Processing & Manufacturing, Production Technology & Manufacturing, Business Services, Distribution & E-Commerce, Education & Knowledge Creation, Local Health Services, and Local Financial Services.

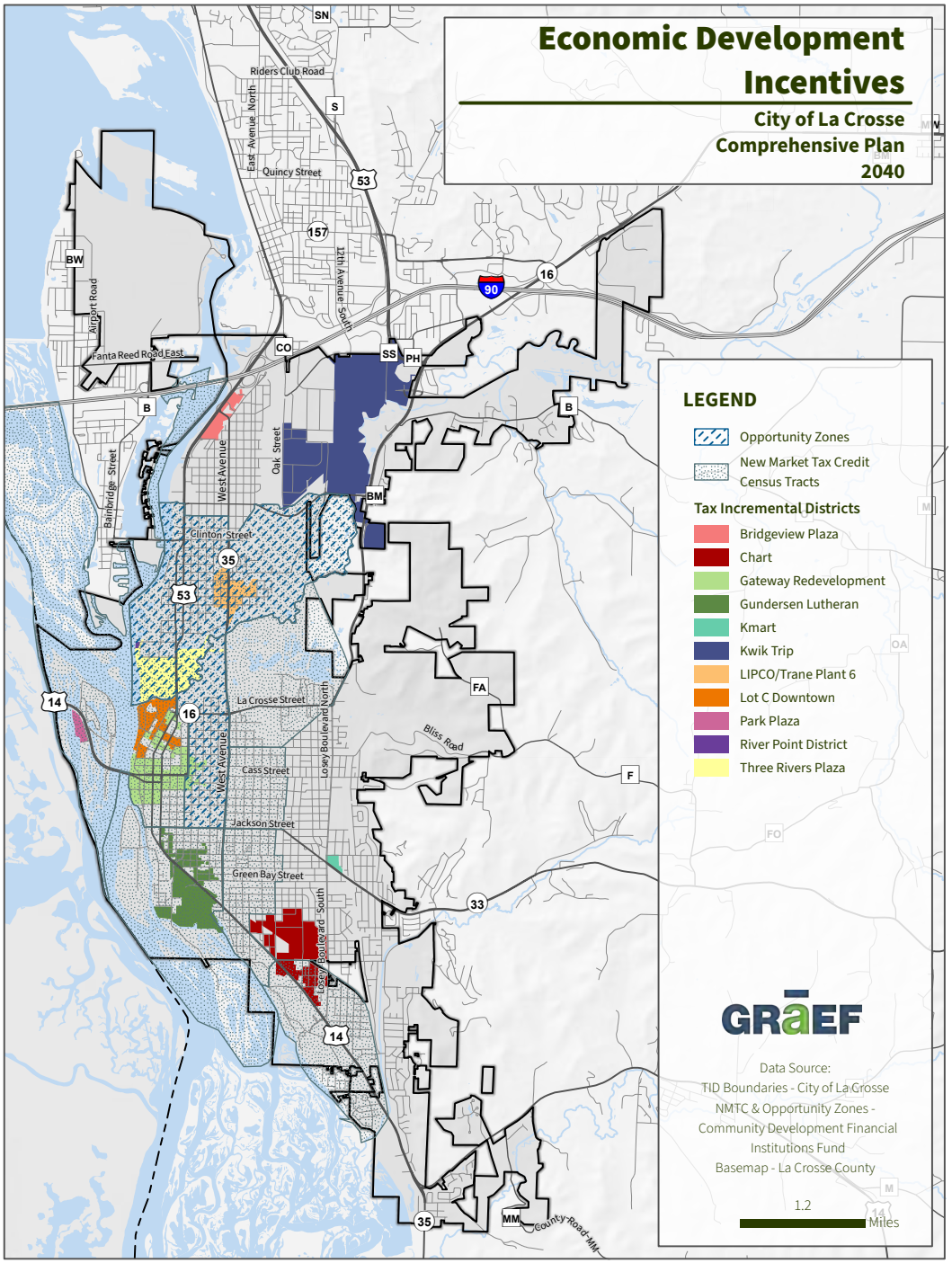
Positive values on the horizontal axis indicate a positive compound annual growth rate (CAGR) in jobs in the City of La Crosse, whereas positive values on the vertical axis indicates higher local specialization in respective economic clusters. The size of the industry cluster bubbles is relative to the number of jobs in that cluster in La Crosse.

La Crosse's economy is specialized in several traded economic clusters including Education and Knowledge Creation, Food Processing and Manufacturing, as well as Production Technology and Heavy Machinery. Additionally, local economic clusters, including Local Health Services and Local Financial Services are a major source of employment and gross regional product for the City, and are highly specialized in La Crosse with location quotients above 2 (See Figure 5.1). Prominent local economic clusters contribute to the success of other sectors, for example, the success of the Local Health Services cluster draws healthcare tourism to La Crosse, which helps to support hospitality and retail businesses.

1. ATTRACT AND RETAIN EXISTING EMPLOYERS IN HIGH-IMPACT ECONOMIC CLUSTERS.

A high-impact economic cluster strategy focuses economic development efforts and resources on industries that already enjoy a strong competitive advantage, offer higher wages, and hold a strong desire to remain in the City. Focusing efforts on specific industries can spur innovation, build on existing supply chains, institutional assets, and infrastructure, while creating more opportunities for residents seeking to grow their skills or move between jobs. For clusters to support one another, it is important to focus efforts both on local and traded economic clusters. The map at right shows existing economic development incentives within the City.

Local clusters are those industries which serve the local market. While these are found in any geography, they are crucial in providing employment to residents, supporting traded cluster industries, and providing critical goods and services to residents which contribute to the City's desirability and quality of life. Local clusters tend to grow as population grows and tend to not be highly specialized from one location to another. Uniquely in La Crosse, several local economic clusters are highly specialized, which indicates that there are large employers and institutions that likely serve a market greater than the City itself. Local Health Services and Local Financial Services are highly specialized in La Crosse, and therefore provide an opportunity to strengthen economic opportunities as part of a high-impact cluster strategy.



Traded clusters are groups of related industries which export goods and services outside of the City in which they are located. These industries compete with other regions for business and are important for long-term economic growth as they draw in economic activity from outside of the region. Traded cluster industries are crucial for growing a city's economy, as these sectors export goods and services and import economic activity from outside of the City.

High-impact economic clusters should be bolstered by targeted economic development policies as they offer higher wages for residents, strong contributions to a City's gross regional product, and contribute to the City's economic competitiveness within the region. In the City of La Crosse, high-impact economic clusters include Food Processing & Manufacturing, Production Technology & Manufacturing, Business Services, Distribution & E-Commerce, Education & Knowledge Creation, Local Health Services, and Local Financial Services.

Actions:

- Action 1-1: Provide targeted support for existing businesses in high-impact clusters with to promote expansion and retention.
- Action 1-2: Explore business linkages, procurement arrangements, and collaboration between high-impact industries and other local businesses to promote small business growth and relieve pressure on the supply chain.
- Action 1-3: Increase connectivity between economic development agencies in the region, chambers of commerce, and local businesses by collaborating on a regular basis to evaluate the needs of the business community.
- Action 1-4: Encourage existing employers to implement local hiring initiatives that connect the local workforce to higher wage local employment in high-impact clusters.

2. EXPAND AND LEVERAGE EXISTING INCENTIVES AND PROGRAMS TO ADVANCE ECONOMIC PRIORITIES.

The City of La Crosse can continue to utilize its full toolkit of economic development incentives to continue to attract and retain employers in targeted high-impact economic clusters, while also promoting development that aligns with the City's economic development and quality of life goals. Currently, the City of La Crosse has 11 active Tax Incremental Districts ("TIDs"), which have been used to support the expansion of local companies such as Gundersen Health and Kwik Trip (see map on the following page). In addition, two census tracts in the City are classified by the Federal Government as "Opportunity Zones," which provide special tax incentives to support economic development. Currently, the River Point District to the north of Downtown La Crosse is utilizing these incentive programs to support a 65-acre mixed-use development project which will boost economic activity in the City and the region.

Economic Development Incentives

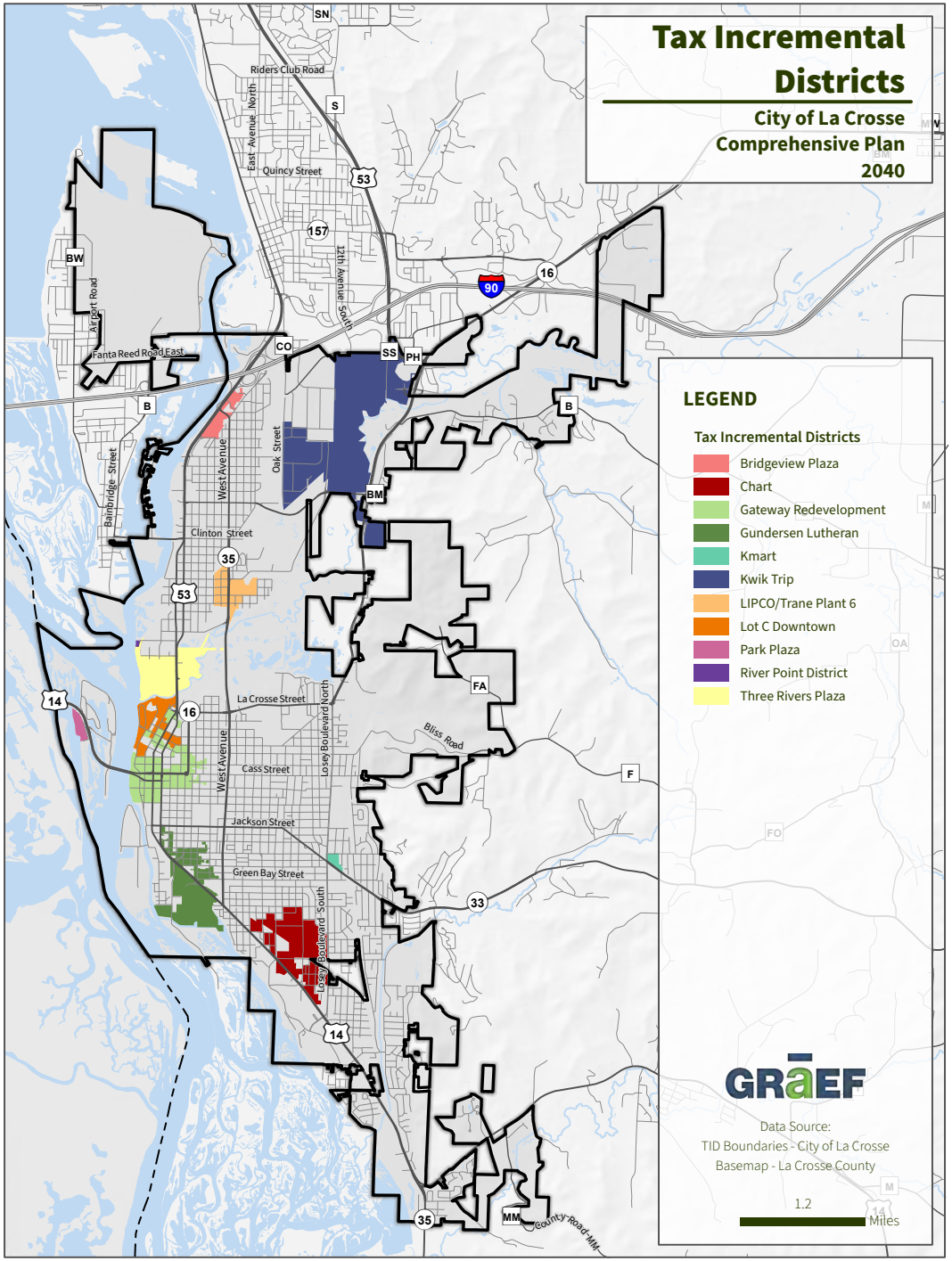
Economic development incentives are programs to provide money for investments that improve the local economy, such as through job creation, access to retail services, and increased tax base. Frequently, these incentives target areas with less successful economic indicators to help support development.

Tax Incremental Districts (TID): Tax Incremental Districts allow a municipality to pay for public improvements and other eligible costs within a designated area using future taxes collected on the TID's increased property value to repay the cost of the improvements. (League of Wisconsin Municipalities)

Opportunity Zones: Opportunity Zones are an economic development tool that allows people to invest in distressed areas in the United States. Their purpose is to spur economic growth and job creation in low-income communities while providing tax benefits to investors. The program was created via the Tax Cuts and Jobs Act of 2017 and includes thousands of communities across the county. Congress will have the opportunity to extend the Opportunity Zones benefits in 2026. (IRS)

New Markets Tax Credits (NMTC): The New Markets Tax Credit Program incentivizes community development and economic growth through the use of tax credits that attract private investment to distressed communities. Investments made through the NMTC Program are used to finance businesses which breathe new life into neglected and underserved low-income communities[1].

1: Definition by the Community Development Financial Institutions Fund



Actions:

- Action 2-1: Expand and diversify the City's use of tax increment districts (TID) to include broader applications of public assistance, particularly those that contribute to the implementation of multiple public policies and priorities.
- Action 2-2: Utilize TIF to prepare move-in-ready industrial and commercial space particularly for tenants with potential to offer high-quality and locally relevant employment opportunities in La Crosse.
- Action 2-3: Strategically increase awareness of financial resources, incentives, and programs available through the City, county, and state that support the City's economic development priorities. Assist in ensuring the relevant audience is aware of these opportunities.

3. IMPROVE THE OPPORTUNITIES AND PATHWAYS FOR A WIDE VARIETY OF EMPLOYERS TO OPERATE AND GROW.

The City of La Crosse's location between the bluffs and the Mississippi River provides beautiful scenery and a source of outdoor recreation for residents and visitors alike. Proximity to these natural resources is a major asset to the City, but these features also constrain the City's ability to expand, develop, and grow due to limited availability of buildable land for new commercial and/or industrial development. This can limit the amount of jobs available within the City limits (see

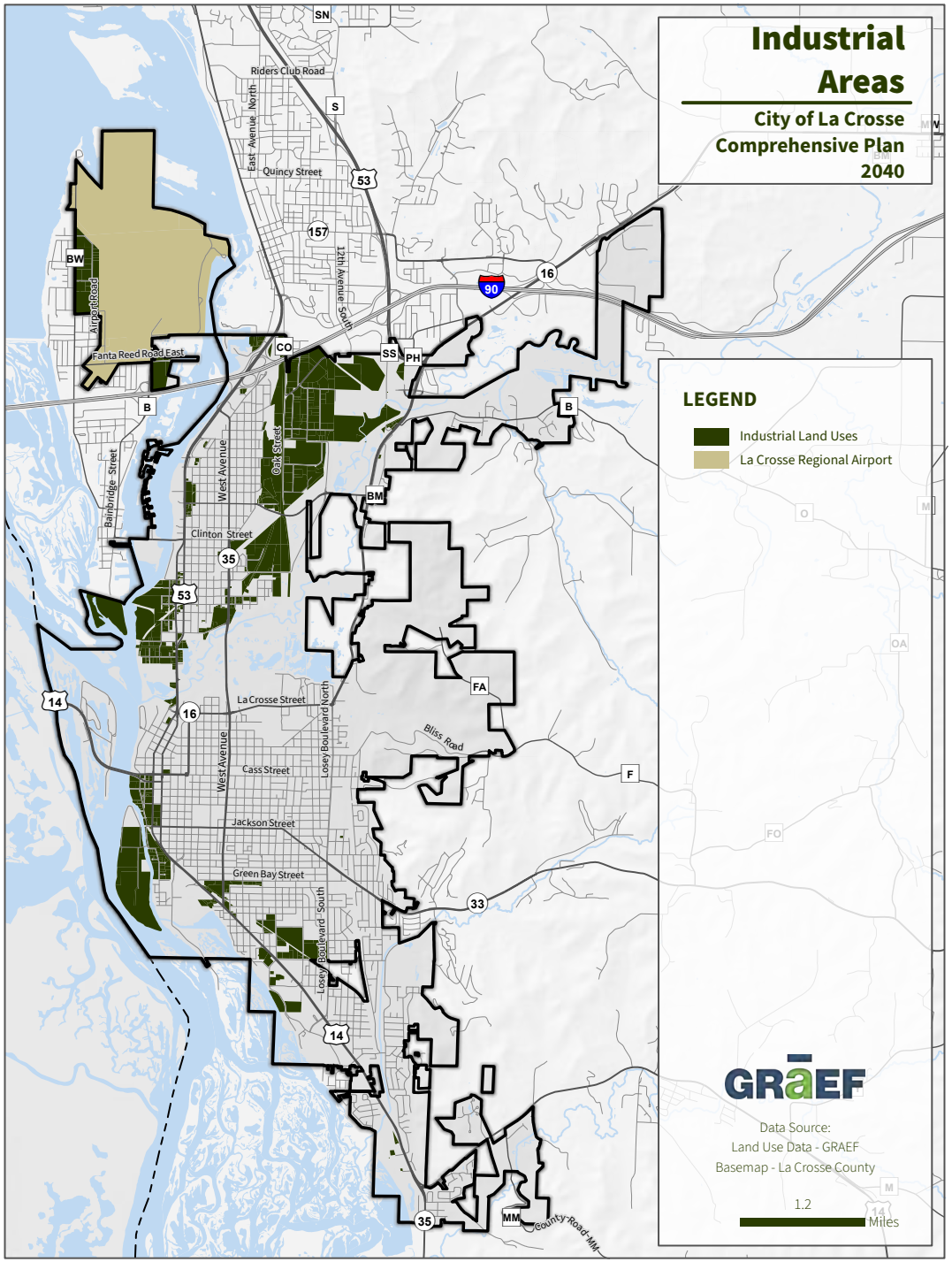
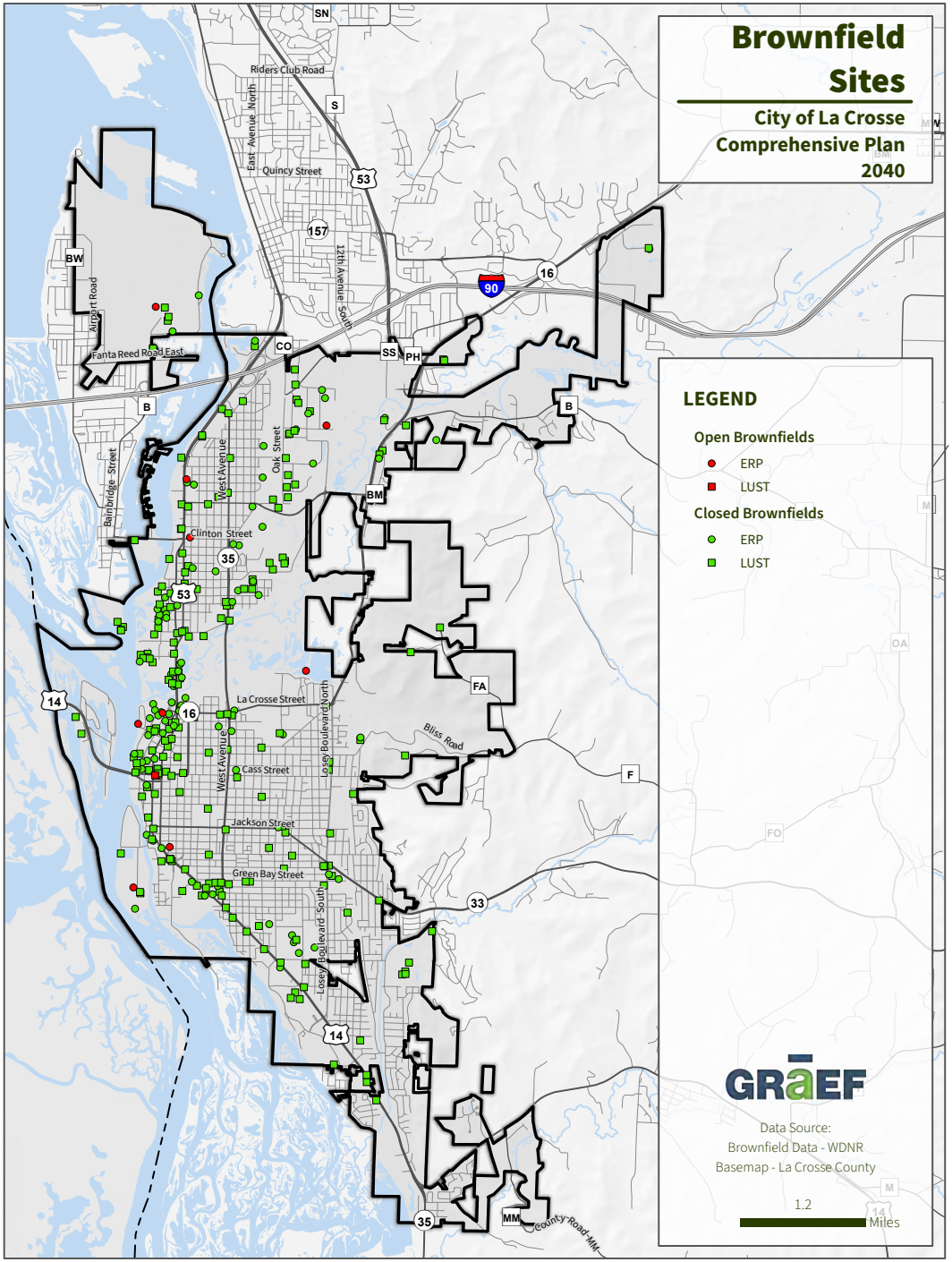


Figure 5.2 on page 102). In addition, La Crosse has several potential brownfield sites which may be an opportunity to revitalize previously industrial and commercial areas to modern uses that are in line with the City's economic development goals. Brownfield sites are properties identified by the Wisconsin Department of Natural Resources as having environmental contamination or potential environmental contamination and require clean up prior to redevelopment. To continue to attract employers to the City, La Crosse should continue to ensure there is an adequate supply of industrial and commercial property available (see map at right). The Riverpoint District is an example of a work-in-progress site for new development within the City.

Actions:

- Action 3-1: Maintain an online public database of significant active development sites within the City's commercial zones.
- Action 3-2: Continue to develop and refine subarea plans for targeted economic development zones, such as TIDs, to establish preferred development outcomes based on zones' locational advantages, suitable uses, and potential for employment opportunities.
- Action 3-3: Increase the efficiency of the permitting process particularly for new developments in targeted high-impact economic clusters.
- Action 3-4: Identify, prioritize, and pursue funding opportunities for the redevelopment of brownfield (see map on following page) and grayfield sites in the City.
- Action 3-5: Advocate for improved regional and interstate high-speed heavy rail service to enhance La Crosse's position as the economic engine to attract employers.



4. SUPPORT SMALL BUSINESSES AND CULTIVATE ENTREPRENEURSHIP, ESPECIALLY BUSINESSES OWNED BY UNDERREPRESENTED GROUPS.

With workforce shortages and supply chain disruptions challenging businesses of all sizes, it is important for the City to continue to support small and emerging businesses and entrepreneurs who often may not have access to as many resources as larger businesses. Artists, for example, are entrepreneurs who contribute both to the City's culture and economy. This was recognized In 2022 when Create Wisconsin honored the City of La Crosse for its support of and investment in the arts, culture, and creativity as essential to community well-being, quality of life, and economic, workforce, and civic growth and strength.

Actions:

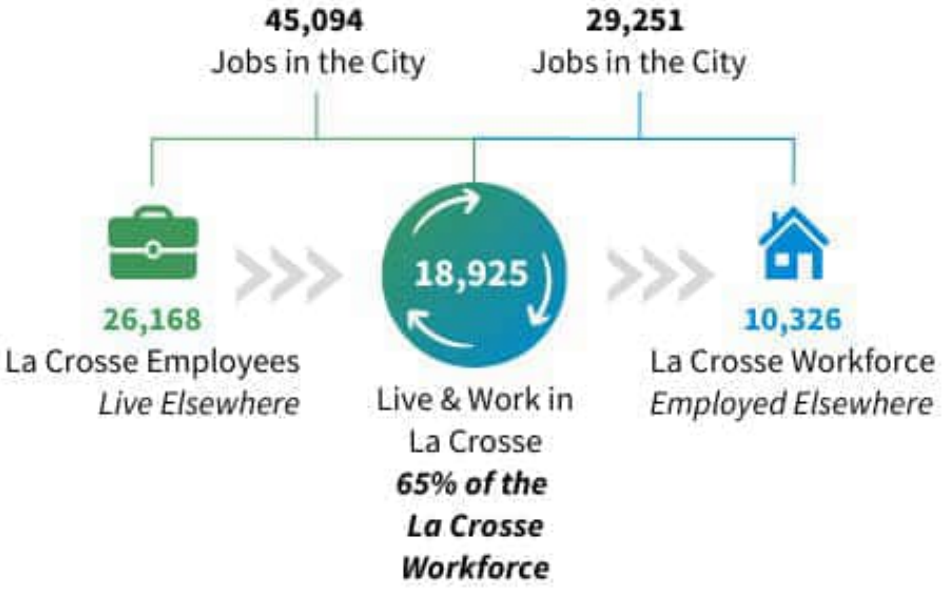
- Action 4-1: Continue to support increased funding opportunities and programs available to small businesses, particularly those owned by historically disadvantaged populations.
- Action 4-2: Form strategic partnerships with local stakeholders and business service agencies to connect local entrepreneurs to resources to grow their businesses.

- Action 4-3: Facilitate collaboration between local businesses, the University of Wisconsin–La Crosse College of Business Administration, and their Small Business Development Center to support the retention of graduates and promote small businesses in the City.
- Action 4-4: Prioritize local businesses when contracting for City-financed [energy efficiency and renewable energy] projects, with special consideration given to unionized businesses and ones owned by women and minorities.



▲ Small business owners provide a range of goods and services to residents and visitors. Credit: City

▼ Figure 5.2: Inflow/Outflow of Jobs & Labor in La Crosse. Source: Lightcast & SB Friedman.



5. PRIORITIZE ECONOMIC & HOUSING SECURITY TO SUPPORT THE UPWARD MOBILITY OF RESIDENTS.

Roughly 65% of the City's resident workforce works within the City, suggesting that residents can find employment opportunities locally without having to travel elsewhere in the region (see Figure 5.2).

For residents to be upwardly mobile, it is important that there are supportive systems in place that can reduce financial burdens and allow them to achieve their goals. Without the availability of affordable housing, La Crosse employees may have to live elsewhere in the region, increasing commute times and presumably reducing their civic involvement. Another issue which has contributed to La Crosse employees struggle to re-enter to workforce post-COVID-19 is the lack of affordable and reliable childcare services in the City. This has resulted in some parents, often women, leaving the workforce to care for family. While these challenges exist, residents continue to choose to live and work in La Crosse, and it is critical to protect cost of living affordability to ensure long-term economic success of the City and its residents (see Table 5.2).

▼ Table 5.2: Affordable Housing Cost Limits by Income Level (2022).

Low income (80% AMI)	Annual Income*	Affordable Housing Cost Limits**
1-Person HH	**$50,500**	**$1,263**
2-Person HH	**$57,700**	**$1,443**
3-Person HH	**$64,900**	**$1,623**
4-Person HH	**$72,100**	**$1,803**
Very Low Income (50% AMI)		
1-person HH	**$31,550**	**$789**
2-Person HH	**$36,050**	**$901**
3-Person HH	**$40,550**	**$1,014**
4-Person HH	**$45,050**	**$1,126**
Extremely Low-Income		
1-person HH	**$18,950**	**$474**
2-Person HH	**$21,650**	**$541**
3-Person HH	**$24,350**	**$609**
4-Person HH	**$27,750**	**$694**
**FY 2022 annual income limits set by HUD to qualify for federal housing assistance programs for the La Crosse-Onalaska, WI-MN metro area.*		
***Housing costs (rent and utilities) equal to 30% of income; costs above this amount would make the household 'cost burdened.'*		

Actions:

- Action 5-1: Explore opportunities to collaborate with large employers to increase the supply of affordable housing in the City.
- Action 5-2: Explore opportunities for adaptive re-use of underutilized properties for the development of additional housing units.
- Action 5-3: Support the stability and functioning of the existing childcare industry, while also supporting additional and/or expanded affordable childcare facilities in the City.
- Action 5-4: Consider requiring livable wages (80% of AMI as defined by HUD) as a condition to receiving applicable economic incentives.
- Action 5-5: Encourage workforce development in residential construction industries.

6. FOSTER A RESILIENT ECONOMY IN LA CROSSE THAT CAN ADAPT TO SHOCKS AND STRESSES.

Actions:

- Action 6-1: Encourage growth in underrepresented sectors in La Crosse.
- Action 6-2: Identify mismatches between educational attainment and job sector growth in La Crosse to promote the availability of educated, job-ready residents.
- Action 6-3: Support growth in tourism by promoting local cultural and environmental resources.
- Action 6-4: Promote local research, development, and production of green technology and products.

▼ Grandad Bluff is a natural asset and major tourist attraction. Credit: GRAEF team



TRANSPORTATION

Introduction

La Crosse's multi-faceted transportation system is shaped by the region's unique natural features, including the Mississippi River, bluffs, and La Crosse River and Marsh. How people and goods travel within, to, and from the City not only shapes the daily experience of residents, but also their health, ability to access public spaces, their economic prospects, and the resilience of the built environment. A safe, efficient, convenient, and sustainable transportation system is a key goal of this plan.

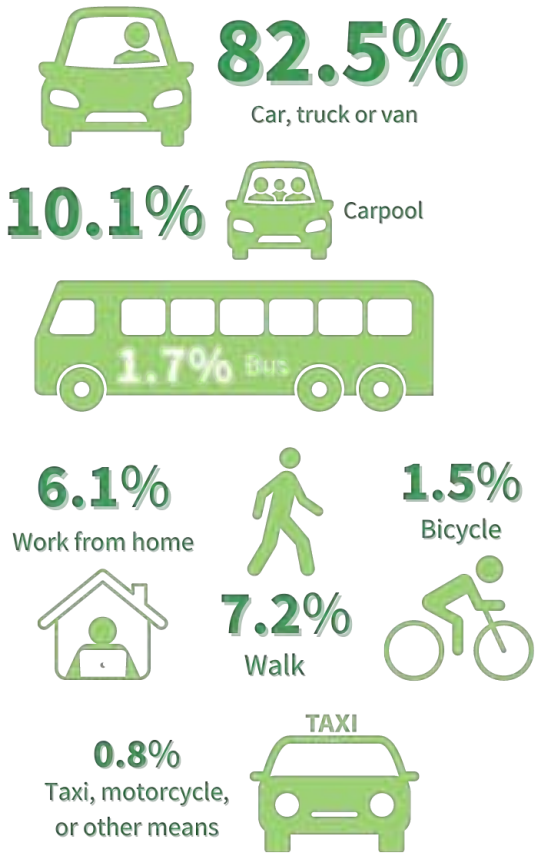
This chapter reviews the range of transportation modalities concentrated in the City and their connection across the Coulee and broader upper-Midwest region. This chapter also provides special attention to La Crosse's pedestrian-oriented transportation network, highlighting opportunities for expanding walking, biking, and transit service for City residents. The content for this chapter was gathered through a review of City and regional transportation plans, insights from key stakeholder interviews, community survey feedback, and input from City staff.

Background

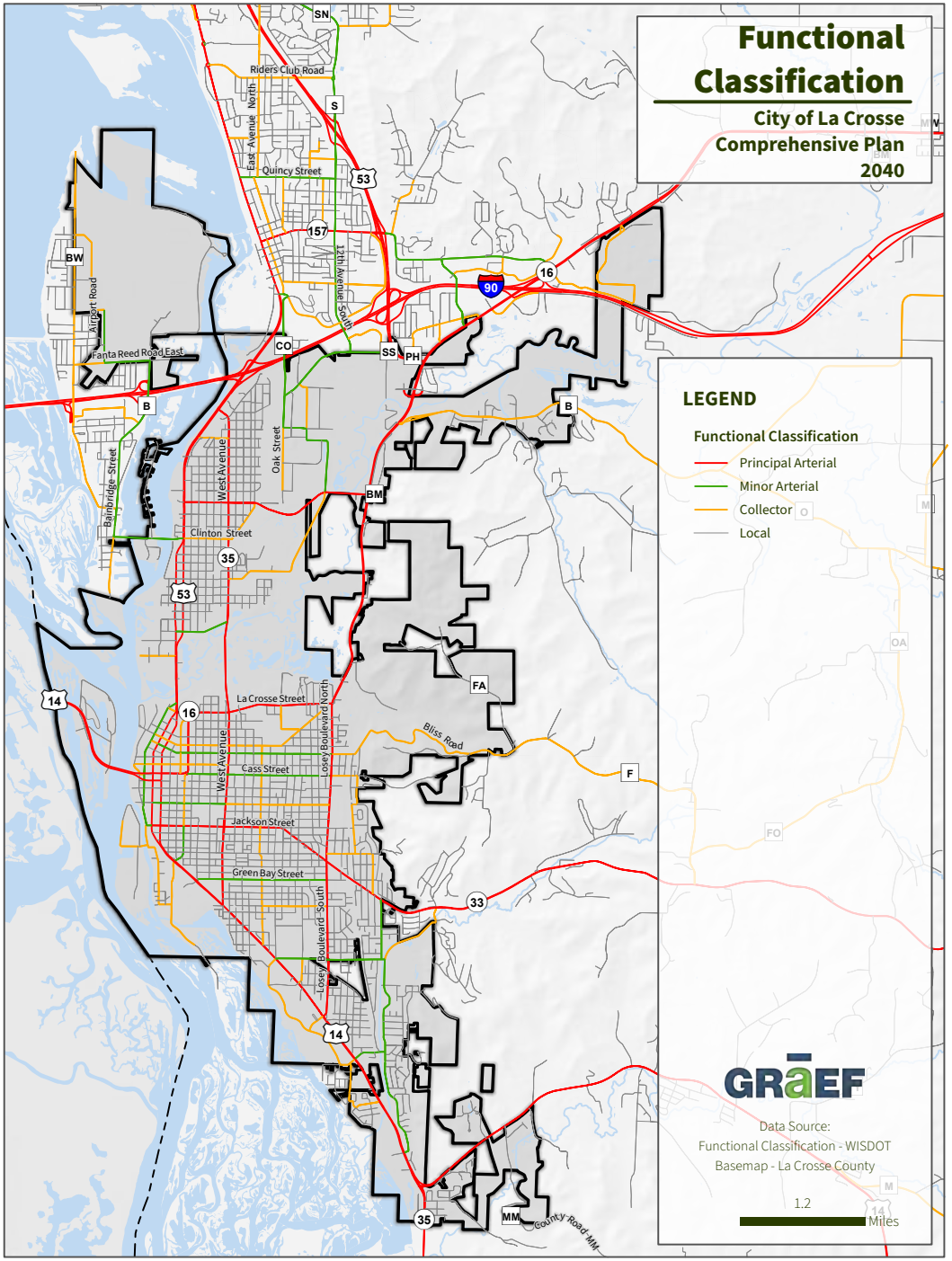
The Imagine 2040 La Crosse Downtown Plan (adopted in August 2021) notes the important role that improved walkability and bikeability will play in the future vitality of downtown La Crosse. A user-friendly set of facilities, intersection treatments, and overall network is a key component of the Downtown Plan's recommendations. In addition, the 2015 visioning process for the Coulee Vision 2050: A Vision for the La Crosse - La Crescent Area Plan supported the goals of safety, walkability, bike friendliness, access, slower driving speeds, fewer vehicle miles traveled, and complete streets. The final design concepts included a transit-oriented development approach along bus routes downtown and on South Avenue, with mixed-uses, high-density, and parking maximums. Other proposals included bus stop accessibility improvements, shared streetscape design on Pearl Street, separated bicycle lanes on La Crosse Street, and a series of roundabouts along South Avenue. Improving streetscape appearance and pedestrian safety near transit stops and adding or improving shelters, wayfinding signage, and amenities should continue to be priorities for the City.

Transit demand is influenced by many factors, including characteristics of the transit service (route efficiency and accessibility, hours, and frequency of service), characteristics of place (the number of people living and working along a route, parking convenience, road congestion), and characteristics of residents (income, age, physical ability). According to data provided by La Crosse's Municipal Transit Utility (MTU), ridership over the last ten years fell from a high of 1,294,275 riders in 2013 to 759,949 riders in 2022, as shown in Figure 5.3, page 108. The most significant reduction in ridership was due to the COVID-19 pandemic. In 2020 and 2021, MTU reduced some service from 30 min-service to hourly and encouraged rides for essential needs only to reduce the spread of infection.

How Do La Crosse Residents Travel to Work?



▲ Data source: ACS 5-year estimates (2021). Note: residents may use multiple modes so percentages do not add to 100%



Public transit as a means of transportation to work is utilized by a relatively small proportion of La Crosse residents—1.7% in 2021, according to American Community Survey (ACS) 5-year estimates. The vast majority of residents commute by car, truck, or van (82.5%), with the majority traveling alone. While the rate of commuting to work by car has held steady at around 82% of commuters since 2013, other means of commuting to work have fluctuated over the past decade, as seen in Figure 2. Notably, the rate of walking and biking to work fell between 2019 and 2021 as the rate of working from home spiked from 2.7% in 2019 to 6.1% in 2021 due to the COVID-19 pandemic.

Existing Transportation System

The City of La Crosse's transportation system includes:

Interstate 90 (I-90)

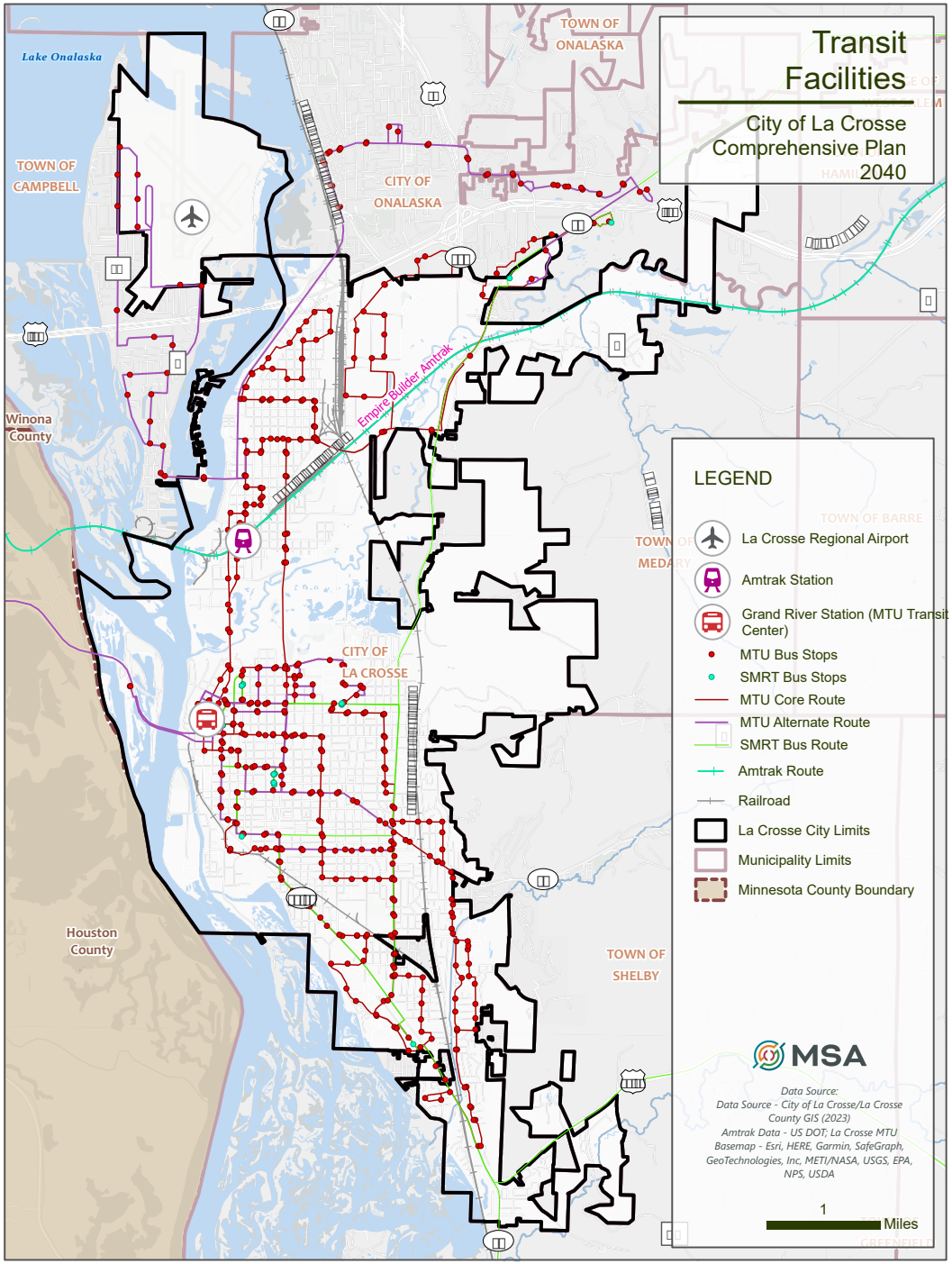
I-90 is an east–west transcontinental freeway starting in Seattle, WA and ending in Boston, MA, entering Wisconsin through the City of La Crosse.

U.S., State and County Highways (14, 53, 33, 35, 16, 157, B, F)

Primary access routes to and through La Crosse include U.S. highways 14 and 53, State highways 16, 33, 35, and 157, and County highways B and F.

Local streets/collectors/arterials

A traditional grid pattern exists in La Crosse with many local, collector and arterials throughout the City.



Railroad – (freight and passenger service)

- Burlington Northern & Santa Fe (BNSF) – double track rail line connecting to Chicago and Twin Cities.
- Canadian Pacific (CP) – single track rail line connecting to Milwaukee and Twin Cities
- Amtrak – The Empire Builder route uses the CP line between Chicago and Twin Cities, with service to Portland, OR and Seattle, WA. The La Crosse Station is currently the only staffed Amtrak station in Wisconsin outside of Milwaukee. In the coming years, the new Twin Cities-Milwaukee-Chicago (TCMC) route will add additional service in Wisconsin between La Crosse and Milwaukee (with additional stops in Tomah, Wisconsin Dells, Portage, and Columbus) as well as stops at the General Mitchell International Airport and Sturtevant between Milwaukee and Chicago.

La Crosse Regional Airport (LSE)



▲ The airport sits on 1,380 acres of land and supports approximately 19,000 operations annually. Credit: LSE

LSE is a non-hub commercial service airport located at the north end of the City on French Island. This multi-faceted facility offers multiple flights per day to Chicago O'Hare International Airport through American Airlines. Prior to the summer of 2023,

Delta Air Lines offered daily service to Minneapolis/ St. Paul International Airport. LSE, and the greater La Crosse community, is at the center of the larger national issue related to pilot labor shortages impacting the airline industry. The airport serves a key transportation function for the nearby US Army facility, Fort McCoy. Additionally, the facility has 59 based aircraft and a growing hangar waiting list. Future facility planning for the La Crosse Regional Airport is guided by the 2037 La Crosse Regional Airport Master Plan.

La Crosse Municipal Harbor

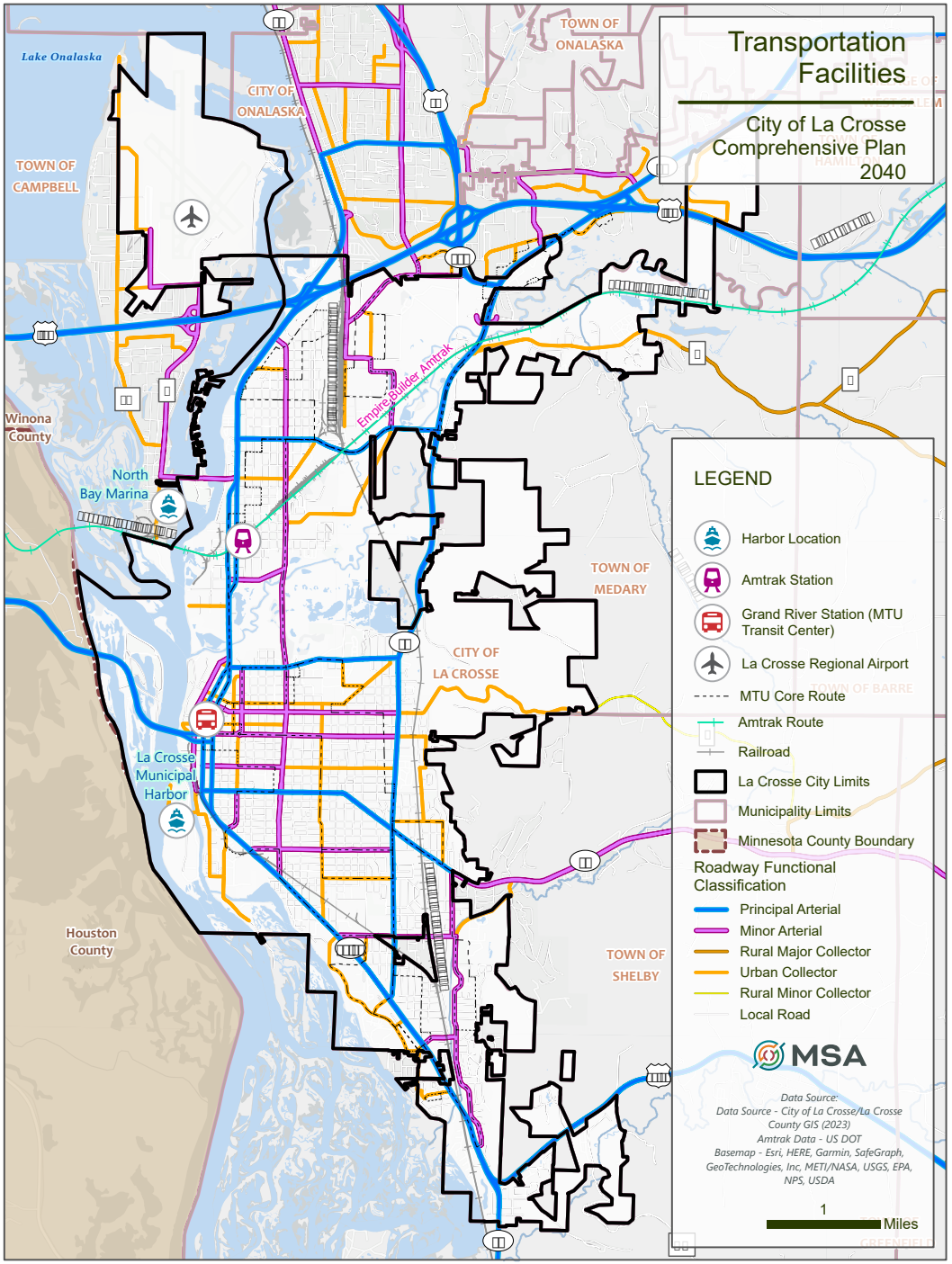
The City-owned harbor is managed by Coulee Services, LLC and provides slip rentals and dry land storage on the Mississippi River.

Port of La Crosse (Mississippi River)



▲ The Viking Mississippi Cruise Ship docked in La Crosse for the first time in 2022. Credit: La Crosse Mayor FB

Roughly 2 million tons of commodities pass through the Port of La Crosse annually on barges, including food and agricultural products, construction materials, and fuels. In December



2022, the Northern Grain Belt Ports (NGBP), including the Port of La Crosse, on the Upper Mississippi River between Wisconsin and Minnesota were approved by the U.S. Waterborne Commerce Statistics Center and the Navigation and Civil Works Decision Center to be listed as a federally designated port. Previously, all tonnage handled through these ports was tallied by the federal government only when it reached St. Louis. This significant designation will improve the ability of La Crosse and other communities in the region to secure federal funding for projects relating to shipping, and lock and dam maintenance.

La Crosse Public Transit

- Municipal Transit Utility (MTU): MTU offers ten (10) bus routes that cover almost the entire City of La Crosse, plus service to the nearby communities of La Crescent, Onalaska, and the Town of Campbell. Buses operate seven days of the week with weekday hours generally 5am to 10pm and 8am to 6:40pm on weekends. All buses are wheelchair accessible and have bike racks.
- Paratransit: MTU Mobility Plus serves those living with disabilities that cannot get to a bus stop from their home. Service is provided during the same days and times as regular MTU bus service, but on a demand response basis. Riders must apply to establish eligibility and make reservations 24-hours in advance.
- MTU Circulator Go: MTU Go is a bus route that offers more frequent service (every 30 minutes) on higher-volume routes with access to daily necessities and conveniences such as the library, grocery stores, clinics, and other shopping areas.
- Safe Ride: Bus service offered between downtown and UW campus on Thursday, Friday and Saturday nights. The bus circulates through the route every 15 minutes from 10:30 pm until 3:00 am on all evenings of service.

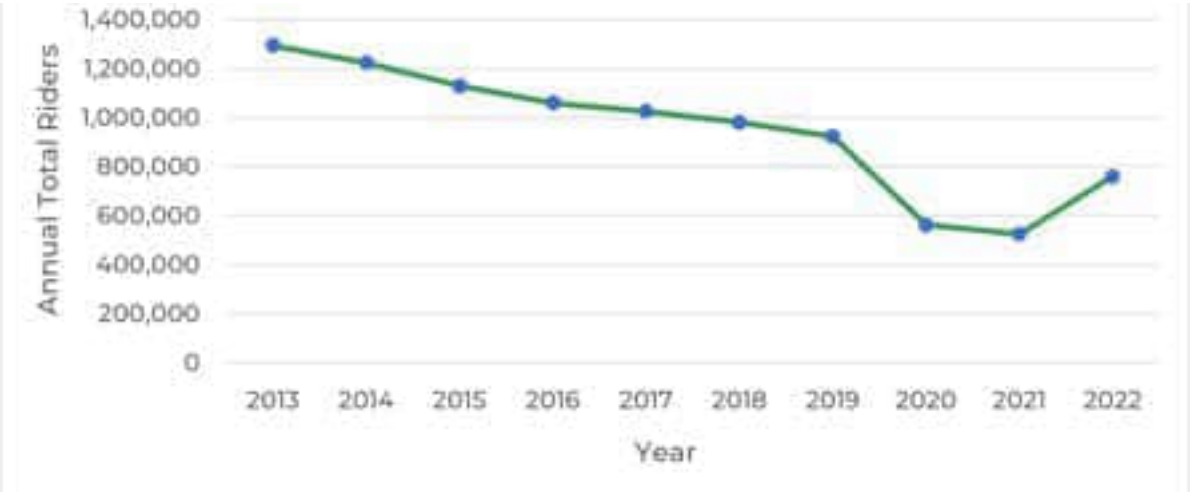
Intercity Rural Regional Bus

- Scenic Mississippi (SMRT): This regional bus transit service is for commuters, the elderly, those living with disabilities, the general public, and tourists in southwest WI. Area businesses, local governments and the WisDOT contribute funding to the bus service.
- Rolling Hills Transit: This southeast Minnesota transit service provides curb to curb local transportation to the general public. All buses are handicapped accessible, though anyone may use it. Rolling Hills operates on a "shared-ride" basis, which means that trips are coordinated to carry as many passengers as economically as possible.
- Jefferson Lines: This long-distance intercity bus company serves 14 states and has two (2) stops in La Crosse. This bus has connections to Madison, Milwaukee and Minneapolis through Winona and Rochester.

Active Transportation Network

- La Crosse offers a robust set of assets for walking and bicycling to serve both daily transportation and recreational needs.
- *Pedestrian network:* The City has a well-developed pedestrian network, with sidewalks in the majority of residential districts and older parts of the community. Sidewalks may be less likely in more recently developed residential areas (e.g., near the City's eastern and southern edges) and in industrial districts. Some neighborhoods and commercial areas present difficult conditions for walking due to long crossing distances, high speed traffic, and disconnected land uses.

▼ Figure 5.3: MTU Ridership 2013-2022 (Regular & Paratransit Service). Source: La Crosse MTU.



- *Bicycle network:* The City offers two bicycle networks: a growing transportation-oriented urban bicycle network accommodated within and connected to the City's street grid, and an extensive network of recreational and mountain biking trails located in natural areas surrounding the City.
- *Urban bicycle network:* Includes a limited number of conventional, unprotected bicycle lanes (e.g. Jackson Street and La Crosse Street) and several "share the lane" ("sharrow") facilities (e.g., Main Street, 7th Street, and 16th Street). In most cases these facilities do not provide sufficient separation from car traffic to qualify as an "All Ages and Abilities" network. However, new facilities that will meet this standard are in development, including a protected bicycle lane along 2nd Street in downtown. La Crosse was recognized as a Silver-level Bicycle Friendly Community by the League of American Bicyclists in 2020.
- *Bicycle share system:* A bikeshare system, sponsored by local businesses and institutions, was recently introduced to the community. Drift Cycle Bike Share Program offers a fleet of 50 bikes in 10 docking stations located in and around the City's downtown.



- *Outdoor recreation network:* More than fifty miles of outdoor recreational trails for walking/hiking are located in and around La Crosse. Approximately 18 miles are shared use trails that allow biking.
- *Neighborhood Greenways:* The City has three existing Neighborhood Greenways (King St. 17th St., and Avon St.) and has plans to create two more (Farnam St. and 22nd St.) These are also referred to as "slow streets" because they have low motorized traffic volumes and speed limits. La Crosse Greenways incorporate signs, pavement markings, green infrastructure, and other measures to facilitate a safe experience for residents to walk or ride bikes.

Existing / Relevant Transportation Plans

- Confluence: The La Crosse Comprehensive Plan (2002)
- Port of La Crosse Harbor and Waterfront Plan (2011)
- Bicycle and Pedestrian Master Plan (2012)
- La Crosse Transportation Vision (February 2015)
- Grand River Transit Service Enhancement & Policy Plan (May 2015)
- Bicycle and Pedestrian Safety Study (May 2017)
- Weathering Climate Change: A Vulnerability Assessment of Road, Bridge, and Rail Infrastructure (December 2018)
- Transportation Demand Management Plan (2018)
- South Ave Multimodal Assessment (February 2018)
- La Crosse Corridor Studies – US 53/14/61, WIS 35, WIS 16/157

◀ Biking on the Upper Hixon Trails. Credit: City

- Natural and Cultural Resource Inventory: A Supplement to Beyond Coulee Vision 2040 (2020)
- Beyond Coulee Vision 2040 (September 2020)
- 2021-2024 LAPC Transportation Improvement Program (updated 2020)
- Midwest Regional Rail Plan (2021)
- Safe Routes to School Plan (2021)
- Imagine 2040 La Crosse Downtown Plan (August 2021)
- Envision 2050 La Crosse County Comprehensive Plan (2022)
- La Crosse Regional Airport Master Plan (2022)
- 2035 Coulee Regional Bicycle Plan

Community Engagement Insights

A bicycle and pedestrian-oriented survey was conducted to gather comments and guidance related to walking and bicycling in La Crosse. The online survey was distributed online, received more than 600 responses. In addition, several in-person through public input sessions were conducted. Several key themes emerged through this engagement, including:

La Crosse's walking/biking facilities and network are highly valued by residents

Residents recognize, appreciate, and use the walking and biking facilities that are in place today, while recognizing opportunities for improving the system.

Walking is a very popular activity in La Crosse today

- Almost half of participants in the plan's survey (47%) walk four or more times per week
- Three-quarters (75%) of respondents walk for pleasure or exercise at least 2-3 times per week
- Almost half (47%) of respondents walk at least once a week to complete shopping or errands

Bicycling is also very popular

- Almost two-thirds of participants in the plan's engagement (63%) ride a bike at least 2-3 times per week
- More than half (51%) of respondents ride a bike at least once per week to go shopping
- Almost half (47%) respondents ride a bike at least once a week to go to school or work

There's a lot of room to promote walking and bicycling

- About 40% of respondents have never biked to work or school
- One third (33%) of respondents have never walked for shopping or running errands

Opportunities for promoting walking and biking

Participants identified several improvements that would encourage them to walk or bike more often:

- Expanding the network of walking and biking routes
- Making it easier for people to cross busy streets
- Increasing separation from motor-vehicle traffic
- Addressing gaps in the network
- Improving lighting along trails and streets
- Improving winter maintenance of walking and biking routes, including curb cuts
- Installing more and better bike racks
- Providing maps and wayfinding signage to find destinations more easily

Facility preferences

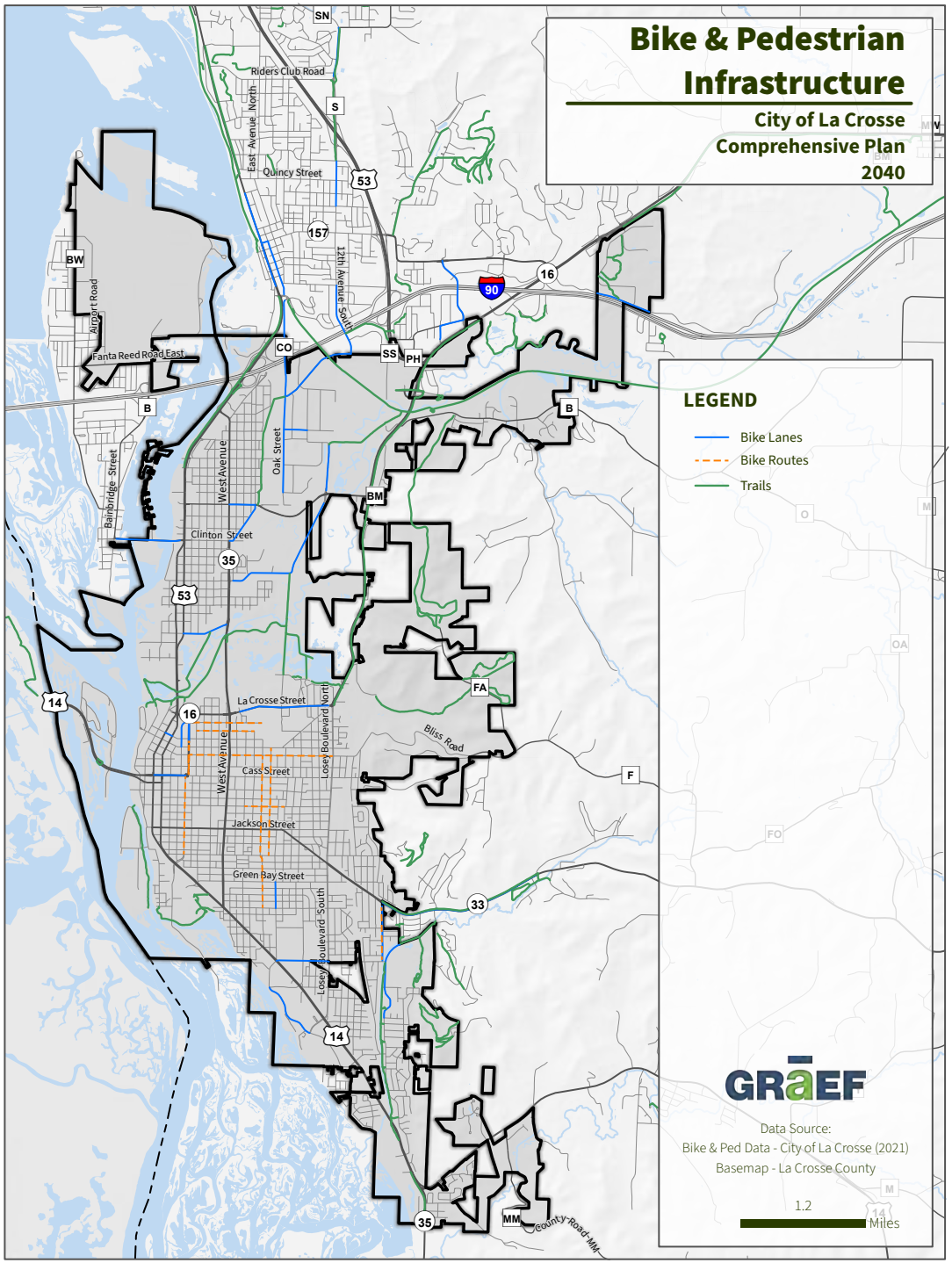
The online survey included questions asking people to describe how comfortable they would feel walking or bicycling along different types of facilities (user comfort is important because it will determine use of the City's network). The most comfortable facilities were those that provided separation from motor vehicles. Please see the report with full results in the plan's Appendix.

Walking

People who walk indicated a very significant increase in the level of comfort they would experience if additional space (as little as 5 ft) was provided between the walking surface and lanes of moving traffic. Providing a boulevard or other separation between sidewalks and traffic lanes will be key when developing new facilities.

▼ Bicycling is a popular mode of transportation and recreation in La Crosse. Credit: La Crosse Public Library





Bicycling

People who bicycle indicated a clear and strong increase in the level of comfort they would experience as bicycle riders if additional space was provided between the bicycle facility and lanes of moving cars. Two key findings are:

- A bicycle lane with a permanent barrier, like a median, ranked as high as an entirely separate off-street facility like a shared-use path or trail.
- A temporary facility, marked with bollards and paint, had a "level of comfort" almost indistinguishable to a trail, but can be developed more rapidly and for less than 5% of the cost ($40,000 per mile vs $2,500,00 per mile)

Opportunities & Strategies

1. IMPROVE TRANSIT SERVICE AND EXPAND RIDERSHIP.

The City of La Crosse needs a public transit system that is attractive and convenient for all travelers, with direct connections, few delays, and service to major employers and the student population. The system should also provide efficient connections to other transportation modes in the City, including the La Crosse Amtrak station and Regional Airport. Overall, the transit system should be viewed by residents as a practical and convenient mode of transportation for their daily trips.

Actions:

- Action 1-1: Regularly review and adjust route design to respond to shifts in ridership, especially related to the development of new housing or the expansion/contraction of major employers.
- Action 1-2: Ensure ease of use for MTU riders, including simple fare purchase, clear route maps, accessible bus stops, and technology for riders to view when the next bus will arrive.
- Action 1-3: Promote infill development in key transportation corridors so residents can access and support the viability of high-frequency transit routes.
- Action 1-4: Facilitate an annual contract between MTU transit and major employers to evaluate employee transit demand and usage.
- Action 1-5: Ensure access and ADA compliance of all sidewalks and curb cuts throughout the year.



▲ MTU electric bus. Credit: La Crosse MTU

2: EXPAND THE CITY'S PEDESTRIAN AND BICYCLE NETWORKS TO ENSURE EVERY STREET AND ALL NEW DEVELOPMENT MEETS THE SAFETY AND MOBILITY NEEDS OF ALL USERS. PROMOTE THESE NETWORKS AS SUPPORT FOR ECONOMIC DEVELOPMENT, TOURISM, AND RECREATION.

Walking and biking are sustainable forms of transportation that enable healthy, affordable, and enjoyable pathways for reaching daily destinations. La Crosse has numerous assets, such as its compact street grid network, that can be leveraged to encourage more walking and biking as a common means for getting around the City. The successful implementation of this strategy will lead to a more pedestrian-oriented transportation system that reduces automobile dependency for meeting the daily needs of La Crosse residents.

Expanding the City's outdoor recreation network will also benefit the community's economy. These networks not only draw in tourists; they also draw in employers and employees alike, which helps attract and retain more families to live in the City of La Crosse. For the state overall, outdoor recreation contributed $8.7 billion to Wisconsin's Gross Domestic Product (GDP) in 2021.

In an effort to realize this vision, the City adopted a Green Complete Streets ordinance in 2011—becoming the first municipality in Wisconsin to adopt such a policy. Complete Streets are designed to enable safe use and mobility for all users. This includes people of all ages and abilities, regardless of whether they are traveling as drivers, pedestrians, bicyclists, or public transportation riders. Complete Street design includes the planning, designing, and operating of roadways and rights-of-way with all users in mind to make the transportation network safer and more efficient. Common features include sidewalks, bicycle lanes, curb extensions, median islands, and landscaping.





▲ Examples of protected bicycle lanes. Credits: GRAEF team

Actions:

- Action 2-1: Grow the City's "All Ages and Abilities" pedestrian and bicycle network through strategic investment in additional routes and infrastructure, especially facilities such as protected bike lanes that provide increased separation between users of non-motorized transportation and cars.
- Action 2-2: Conduct education, encouragement, and promotion initiatives that invite residents (including those who don't currently walk or bike as a form of transportation) to explore the City's walking and biking infrastructure.
- Action 2-3: Review development requirements to avoid excess off-street parking and ensure the provision of bike parking and safe pedestrian routes in site designs.
- Action 2-4: Continue to support residents and neighborhoods with the formalized traffic-calming program.
- Action 2-5: Collaborate with surrounding communities and LAPC to coordinate interconnecting pedestrian infrastructure such as Bluffland Traverse, a 50+ mile trail connecting Goose Island on the south side of La Crosse to Camp Decorah in Holmen.
- Action 2-6: Comply with the City's Safe Routes to School Plan when considering, planning, and updating any infrastructure changes within two miles of a La Crosse School.

3: EMBRACE NEW TRANSPORTATION TECHNOLOGIES, ESPECIALLY MICROMOBILITY OPTIONS AND VEHICLE ELECTRIFICATION.

Innovation in transportation technology not only provides a wider array of options for residents but can help the City achieve its climate and sustainability goals.

Shared-use mobility (also known as micromobility) removes the need for individual ownership of different transportation modes, such as electric bicycles (e-bikes) and scooters, by creating systems for sharing among users; this can include carshare, bikeshare, carpools, taxis, app-based ride-hailing services, shuttles, and more. While some may choose to buy their own e-scooters or e-bikes, there are a variety of companies offering rental services with single-ride, monthly or annual passes available for users. A Mobility Hub is a transportation facility that brings together all the elements of the shared-use mobility model: convenient access to multiple modes of transportation, walkability, and density of uses and destinations. La Crosse, with its compact size, attractive downtown, and growing number of visitors, is well suited for this transportation model.

Another important shift on the horizon that will significantly change transportation systems across the U.S. and globally is the rapidly increasing demand for electric vehicles. In 2022, WisDOT submitted a plan to the federal government (FHWA) for planning about 60 charging stations within 50 miles of designated highways, also known as alternative fuel corridors. Under the state's approved plan, around 1,900 miles in Wisconsin will be covered by this network of charging stations and 85% of all state highway miles will be within 25 miles of a fast charger.



▲ Electric vehicle charging is available at the La Crosse Regional Airport. Credit: LSE

The City should collaborate with Wisconsin Department of Transportation (WisDOT), La Crosse Area Planning Committee (LAPC), surrounding communities, and private partners to plan for and enhance the Electric Vehicle (EV) infrastructure in the La Crosse region, which will also help support the City and County's carbon neutrality goals. Specifically, La Crosse and the LAPC should collaborate to plan a network of Level 2 charging stations across the City, including encouraging or requiring private stations at all multifamily developments and office complexes, as well as public stations in parking garages and suitable street parking locations downtown. Strategically sited level 3 rapid chargers in high volume/high demand locations, most likely near the interstate

or adjacent to shopping and dining commercial nodes, can help attract travelers to specific locations in the City. Working with mobility providers to offer charging infrastructure in or near the downtown (especially if combined as part of other travel services in a downtown Mobility Hub) may be a useful strategy to increase visitation and potential customers to local businesses.

Actions:

- Action 3-1: Encourage engineering staff responsible for the City's transportation infrastructure to stay informed on emerging best practices and technologies related to micromobility and electric vehicles through opportunities for continuing education.
- Action 3-2: Consider development of a Mobility Hub in downtown and other locations in the City.
- Action 3-3: Support the continuing transition to electric vehicles by developing a regional EV Infrastructure plan and considering zoning amendments to require charging stations in multifamily residential and office development. Specialized charging stations for e-bikes should also included in within this regional plan.

4: PROMOTE THE USE OF THE LA CROSSE REGIONAL AIRPORT IN BALANCE WITH NEIGHBORHOOD LIVABILITY AND ENVIRONMENTAL PROTECTIONS.

Since 1947, the La Crosse Regional Airport has been located approximately two miles north of downtown La Crosse on French Island between the Mississippi River and the Black River. LSE is served by American Airlines to Chicago O'Hare International Airport with multiple flights per day. Prior to June of 2023, Delta Air Lines flew daily flights to Minneapolis/St. Paul International Airport. This service was discontinued due to the nation wide pilot labor challenges that are adversely impacting communities the size of La Crosse. The City seeks to maintain its service while minimizing negative impacts to surrounding neighborhoods related to noise, air quality, and safety concerns.

The La Crosse Regional Airport completed the 2037 La Crosse Regional Airport Master plan in early 2022. This document anticipates gradual but consistent growth over the planning period. The airport currently has enough space to meet higher demand, including adding additional airlines and service higher capacity aircraft. La Crosse has adopted the height limitations zoning ordinance as required by the conditions of State aid for airport improvement under Wis. Code Trans 55.06. Neighboring municipalities are required to designate the City of La Crosse as the authority having jurisdiction or to adopt height limitations ordinances of their own. The neighboring municipalities have done this.

Additionally, there are further opportunities for economic development that could be explored to further promote the use of the La Crosse Regional Airport. These possibilities are best described within the 2037 La Crosse Regional Airport Master Plan. Opportunities can best be forged through partnerships with the local business community as well as universities.

▼ Travelers arrive and depart at the La Crosse Regional Airport. Credit: LSE



Actions:

- Action 4-1: Continue to maintain and enforce height and land use restrictions near the airport.
- Action 4-2: If airport land becomes available for other uses, the long-term viability of the airport should be considered when determining future uses.
- Action 4-3: Monitor demand for enhanced transit opportunities to the airport, such as a potential public shuttle service to and from downtown La Crosse.
- Action 4-4: Consider new/expanded economic development opportunities related to cargo transportation and other activities.

5: PROMOTE RIVER-BASED TRANSPORTATION AS A DRIVER FOR ECONOMIC DEVELOPMENT, TOURISM, AND RECREATION.

La Crosse is fortunate to have direct access to the Mississippi, Black, and La Crosse Rivers. Plans for these waterfronts can integrate many uses and activities, including port facilities, water-focused development, recreational amenities, and water quality protection. According to the Community Survey, the top reason for choosing to live in La Crosse for over 50% of respondents was natural beauty, with another 26% indicating recreational opportunities as their top reason. When asked what primary factors improve the quality of life in La Crosse, over 70% indicated natural features, the bluffs, and Mississippi River.

There are many opportunities for recreation on La Crosse's scenic waterways, including boating and fishing from numerous access points throughout the region. Recently, Riverboat cruising has also returned to La Crosse. The La Crosse Queen is a modern-day replica of the grand river boats that operated on the Mississippi River in the early 1900's. Cruising out of La Crosse, this river boat is one of the few authentic Mississippi River paddlewheel river boats still in operation in the United States today. This is a unique recreational amenity the City can use to attract tourists into the community and showcase its downtown riverfront.

Actions:

- Action 5-1: Continue to support waterfront programming and recreational opportunities.
- Action 5-2: Encourage best practices for environmental protection regarding stormwater runoff and water quality.
- Action 5-3: Promote recent federal port designation and explore the additional funding opportunities this designation makes available to the City.

6: PRIORITIZE INTERGOVERNMENTAL COLLABORATION IN TRANSPORTATION PLANNING AND INVESTMENT.

Collaboration with surrounding communities and other stakeholders is essential for the success of the La Crosse region's transportation system. The La Crosse Area Planning Committee (LAPC) is a critical partner on transportation planning and investment. The LAPC is the designated Metropolitan Planning Organization (MPO) for the La Crosse, WI-La Crescent, MN Urbanized Area, as affirmed by the governors of Wisconsin and Minnesota and the consent of most of the cities and villages in the La Crosse area. The LAPC guides the local expenditure of state and federal transportation funding and serves as a forum for communication, collaboration, and decisions on critical transportation issues.

▼ Boating is a popular form of river-based transportation. Credit: La Crosse Parks Dept.



There have been multiple regional collaboration efforts to establish high-speed, regional passenger rail in the Midwest. These include the Midwest Regional Rail Initiative (MRRI), a 9-state effort seeking 110-mph service that started in 1996, and most recently the creation of the Midwest Regional Rail Plan (MWRRP) by the Federal Railroad Administration (FRA) in 2021. The MWRRP recommits to a "Core Express" route between Chicago and Minneapolis-St. Paul, with connections to Milwaukee and La Crosse. The realization of the MRRI would benefit the City of La Crosse by providing an additional pathway for tourists to access the City's well-known festivals and water-based recreational amenities.

Actions:

- Action 6-1: Utilize LAPC meetings to facilitate regional collaboration on all types of mobility and pursue one-on-one meetings as necessary to supplement interactions at LAPC.
- Action 6-2: Promote the Twin Cities-Milwaukee-Chicago Intercity Passenger Rail Project for quality passenger rail service from the La Crosse Depot to key regional destinations, and support efforts to increase the speed, frequency, and reliability of service.
- Action 6-3: Work with WisDOT and local railroad operators to maintain the viability of existing rail corridors while protecting connectivity for existing neighborhoods and to promote future passenger rail operations both within the La Crosse region and to nearby larger cities.



▲ The Twin Cities-Milwaukee-Chicago (TCMC) Intercity Passenger Rail stations. Credit: Wisconsin Department of Transportation



▲ Credit: Dylan Overhouse

A Place to Admire



6

▲ Credit: Dylan Overhouse

NATURAL RESOURCES & RESILIENCE

Introduction

La Crosse is located at the center of the Midwest's "Driftless" Region: an unglaciated landscape where the flat Midwestern landscape in Wisconsin, Minnesota, Illinois, and Iowa gives way to scenic cliffs overlooking the wide Mississippi River. A key element of this Plan is to restore, protect, and manage the City's natural assets and systems to sustain a healthy environment, vibrant recreation opportunities, and ample connections to nature for La Crosse residents and visitors.

Background

The beautiful limestone bluffs surrounding La Crosse, once an important source of building material, now provides a unique ecological resource for outdoor recreation and rare natural communities like bluff prairies. Grandad Bluff, the tallest bluff in the area at 600 feet, is a beloved focal point of the La Crosse community overlooking the rivers and marsh. As of the time of this plan's creation, the City was in the process of restoring 80 acres of bluff land habitat. The La Crosse River Marsh is a 1200-acre urban riparian wetland located in the heart of La Crosse, fed by the adjacent La Crosse and Mississippi Rivers. The Marsh provides important ecosystem services to the City including flood water detention and air and water purification. In addition, the marsh provides an important habitat for fish breeding, migratory birds, and other native wildlife. Friends of the Marsh is a local group dedicated to protecting the health of the Marsh for generations to come. Ongoing projects focus on La Crosse River Marsh restoration, including connecting the different cells for hydraulic and habitat connectivity. There is strong community support for protecting the marsh from new roads or other types of development.

The natural resources of La Crosse from the bluffs, rivers, and marsh to the wooded Hixon Forest define and contribute to the character and beauty of life in the City. With the Mississippi and Black Rivers on the western border, the La Crosse River marsh bisecting the central City, and the oak bluff lands along the eastern border, nature is never far away.

In fact, nearly a quarter of the City's land is under "conservancy" land use (22.9%, or 3,288 acres).

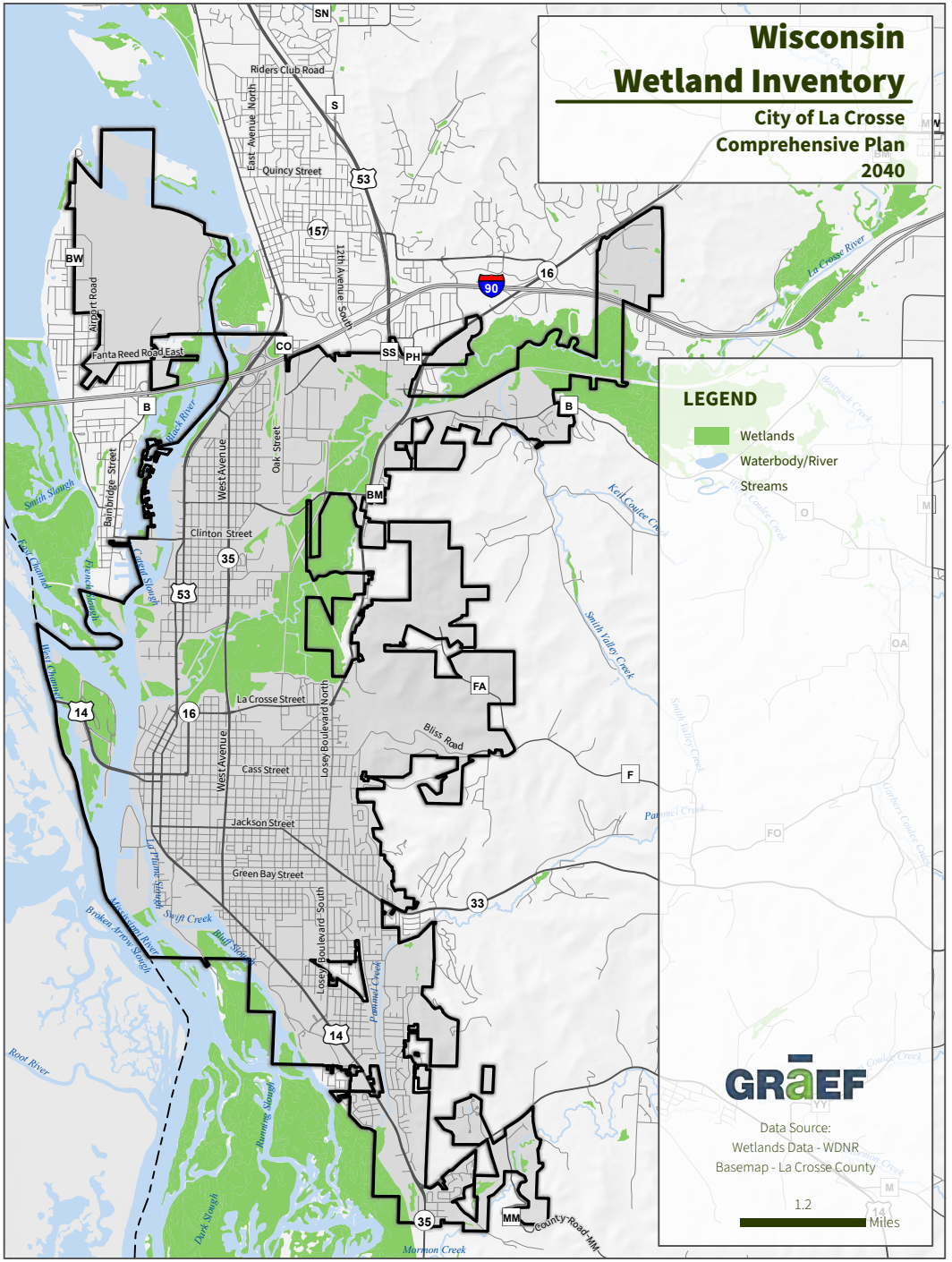
It is no wonder that preserving natural resources ranked high on the list of priorities for La Crosse residents during the community engagement portion of the planning process. La Crosse's natural amenities do more that provide an outlet for recreation, commerce and enjoyment of scenic beauty; these assets also clean the air and water, absorb and slow excess flood water and provide critical ecosystems for countless plant and animal species. Maintaining these natural systems as they move through the City is vital to sustaining a healthy environment for La Crosse residents.

Past Accomplishments

The City has already shown a strong commitment to protecting natural resources through the development of its Climate Action Plan in 2022, Strategic Plan for Sustainability in 2009, and Bluffland Protection Program in partnership with the Mississippi Valley Conservancy in 2006 (the City was subsequently recognized as "Policymaker of the Year" by Gathering Waters, Wisconsin's land trust alliance). Additional highlights of past accomplishments are listed below:

- La Crosse's municipal code regulates: Erosion Control (Ch. 105), Shoreland-Wetland Zoning (Ch. 109), Conservancy Zoning District (Sec. 115-158), Floodplain Zoning (Ch. 115, Article V, Division 2), and the City has adopted Stormwater Utility and Stormwater Management (Ch. 105) regulations to meet WI DNR standards.

Additionally, the City has established effective partnerships with state and county agencies to preserve important natural areas in and around La Crosse. It is important that the City continue to reinforce these partnerships to ensure future development pressure does not have adverse impacts on the natural assets so beloved by residents and visitors alike. The strategies outlined in this section are tailored to address the needs of La Crosse to protect and enhance natural assets as an integral part of community health and vitality. Such efforts will ensure that La Crosse can continue to rely on the benefits of its natural resources for many years to come.

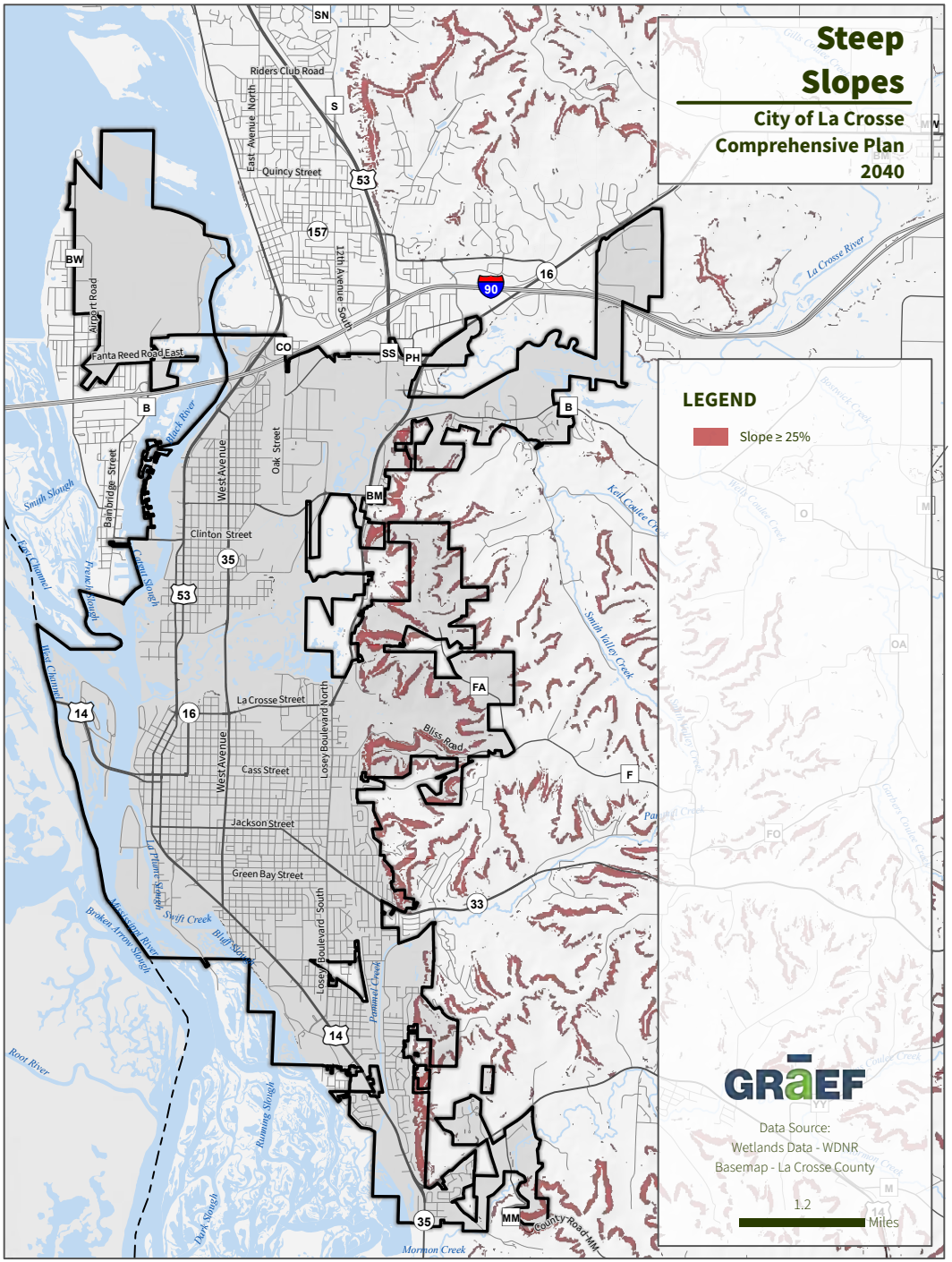


Community Engagement Insights

Community engagement efforts for the "Forward La Crosse" campaign identified key concerns among residents for the City's natural resources and highlighted the strong value placed on natural areas by the community. Notably, when asked to compare priorities across all categories for La Crosse's Comprehensive Plan 'Conserve Open Space & Biodiversity' won out over any other category. This result displays La Crosse resident's strong desire for the preservation and enhancement of natural resources.

Respondents highly rated the Mississippi River and streams (#1), scenic views and developed bluffs (#2), and wetlands (#3; see map at left) as important resources and environmental assets in La Crosse to protect. Water issues including water quality and flood control were highest on the priority list for environmental concerns in La Crosse. Cumulatively, water protection issues made up 48%, or almost half, of responses given for environmental issues most important to La Crosse residents. Also ranked highly were air quality and, unsurprisingly for an urban community, preservation of open space.

The natural environment also plays a vital role in recreational opportunities in La Crosse. Survey respondents identified walking, biking, and scenic trails, parks, picnics, and playgrounds, and swimming pools, splash pads, and beaches as top recreational priorities. Closely linked was the need expressed for additional walking paths and bike lanes, which made up the largest response to transportation improvements desired for La Crosse. One of the major goals from the 2002 Comprehensive Plan was to "Establish a parkway system to create an interconnected system of



attractively landscaped roadways that connect the City's major parks and open spaces." Respondents seemed generally unaware of this goal and do not feel there are significant active transportation (non-car) connections across the City.

Community engagement results confirm the iconic recreational areas in La Crosse contribute strongly to the City's sense of place.

Integrating conservation into development practices and distributing greenspace throughout the City remain highly desired objectives.

Respondents highlighted the following recreational areas as contributing significantly to the City's character: Hixon Forest, La Crosse marsh, Bluffs/Grandad Bluff (see bluffs and steep slopes highlighted in the map at left), and Riverside Park. Green space remained highly desired even in the downtown core, with 'More greenery and natural elements" making up 19% of the top three desires for downtown amenities. In response to the question "Do you feel that important parks, recreation areas, and sensitive natural resources like wetland, riparian, and woodland resources are protected from the impacts of development?" only 30% felt current protection was adequate, suggesting that more regulation of greenfield development would be welcome by the majority of residents.



▲ La Crosse's trail system is a major regional draw. Credit: City of La Crosse Mayor FB



▲ Members of the La Crosse Parks, Recreation & Forestry teach students about tree planting. Credit: City

Opportunities & Strategies

1. INCREASE HABITAT PROTECTION.

Because of its location in the Mississippi River alluvial plain, La Crosse has a deep connection to water resources. The City's rivers and wetlands clean the air and water, serve as wildlife habitat, and provide great scenic beauty. Next to La Crosse, the Mississippi River channel is divided by hundreds of small islands which disperse its waters into side channels, backwaters, marshes, and wetlands. These distinctive natural areas include the shifting spaces between wet and dry such as floodplain forests and wetlands, which provide a key benefit to the region: they slow down the water and capture sediment and nutrients, reducing pollution downstream and in the groundwater. Wetland ecosystems, which distinguish the La Crosse environment, often harbor the greatest species diversity and provide important breeding habitat and migration stopover grounds. However, the benefits of the marsh are not always widely understood or recognized, and pressure to develop the marsh continues.

The blufflands and coulees further inland are themselves unique geological features which distinguish La Crosse's identity and harbor ecological communities in an otherwise urban, largely developed, area. The State of Wisconsin limits developments on slopes steeper than 20%, but La Crosse County was granted an exemption up to 30% due to the higher concentration of step land. The current La Crosse Municipal Code prohibits building on land with steep slopes 30% or greater: Sec. 113-140(j) prohibits platting lots that are mostly a steep slope, and Sec. 105-30(10) and (11) restricts development on parcels with steep slopes. It is recommended that the restriction be reverted back to 20%, as La Crosse is just as susceptible to landslides and erosion for land with a slope of 20-30%.

Drinking Water

The natural areas in and around La Crosse play a vital role in the ecology of the larger region and in cleaning polluted water runoff before it enters bodies of water or infiltrates into groundwater. Because La Crosse is dependent on ground water for its drinking supply, the benefits of water filtration from natural areas to the City are significant. As water travels slowly through small surface creeks and over vegetated natural areas, sediment and pollutants are removed. Water that percolates down through the deep root system of natural vegetation is cleaned of organic contamination through plant uptake and biodegradation. As a result, groundwater is cleaner and replenished through infiltration. This process prevents harmful algae outbreaks and other degradation of aquatic environments from excess nutrient loads and other pollution. Protection of natural areas maintains water quality standards for fishing and recreation in the La Crosse region and for downstream communities as well.

Actions:

- Action 1-1: Coordinate long-term conservation and preservation investments with regional and state organizations and agencies.
- Action 1-2: Update development buffer zones around areas of steep slopes and wetlands to state regulations and best practices.

- Action 1-3: Restore natural ecosystem elements of French Island, and Riverside and Houska Parks.
- Action 1-4: Encourage infill development and redevelopment to maximize the use of existing infrastructure and prevent development of marsh and forest areas.
- Action 1-5: Protect natural and man-made drainage ways' capacity to slow down, filter, and absorb stormwater.
- Action 1-6: Replace 5% of turf with native grasses and wildflowers to increase pollinator habitat.
- Action 1-7: Rezone the La Crosse River Marsh to "Conservancy."

2. EXPAND AWARENESS, ACCESS, AND CONNECTIVITY OF NATURAL AREAS.

Continuous, large, natural areas such as Hixon Forest are close to people's hearts and define natural spaces within La Crosse. However, smaller, local spaces within cities are also important, as they provide everyday encounters with nature. These everyday green spaces, near to home, contribute to a sense of wellbeing through frequent moments in nature. They are important for community building, as well as maintaining a robust system of connected green space. Even a small natural area can provide an important link for pollinators, plants, and animals navigating an otherwise inhospitable urban environment. Cumulatively, smaller natural areas are responsible for important ecosystem services such as stormwater management, heat reduction, and clean air throughout all areas of the City.

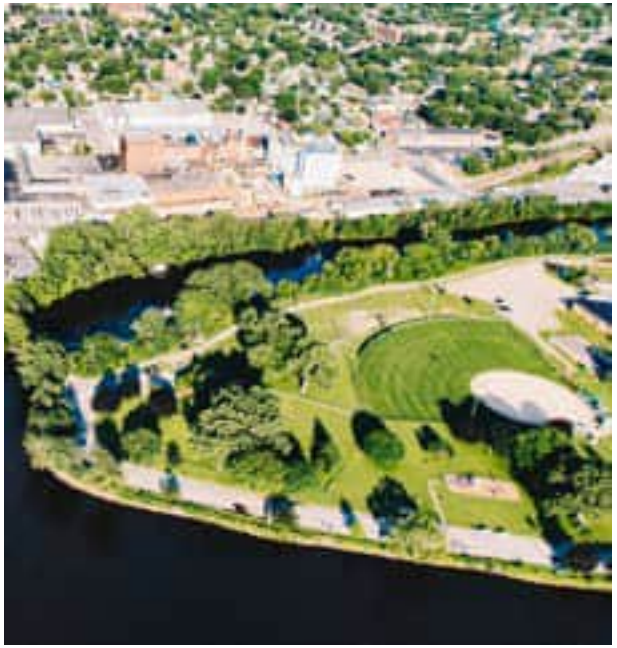
Parks for Recreation and Conservation

Increasing protection in parks and conservation areas involves not just increasing the area of park spaces where possible, but also increasing the ecological quality within existing parks. Parks can expand on their benefit to the public by providing for a diversity of interaction in nature including recreation, environmental education, and relaxation. Increasing the quality of stream buffers and naturalized areas strengthens the ability of such areas to provide environmental services while increasing opportunities for immersion in nature within the City. Naturalizing park space also reduces the City's maintenance burden from mowing, planting and fertilizing, and reduces the negative environmental impact of these activities to air and water quality.

Parks & Recreation in La Crosse

La Crosse boasts over 100 miles of maintained bike paths and trails and 47 parks connected to vibrant neighborhoods and the historic downtown. La Crosse's parks range in size, scale, and amenities, and provide important gathering space for people to recreate and interact with each other and with nature. The robust network of parks and trails, connected to vibrant neighborhoods and the historic downtown, contributes to quality of life and overall City aesthetics.

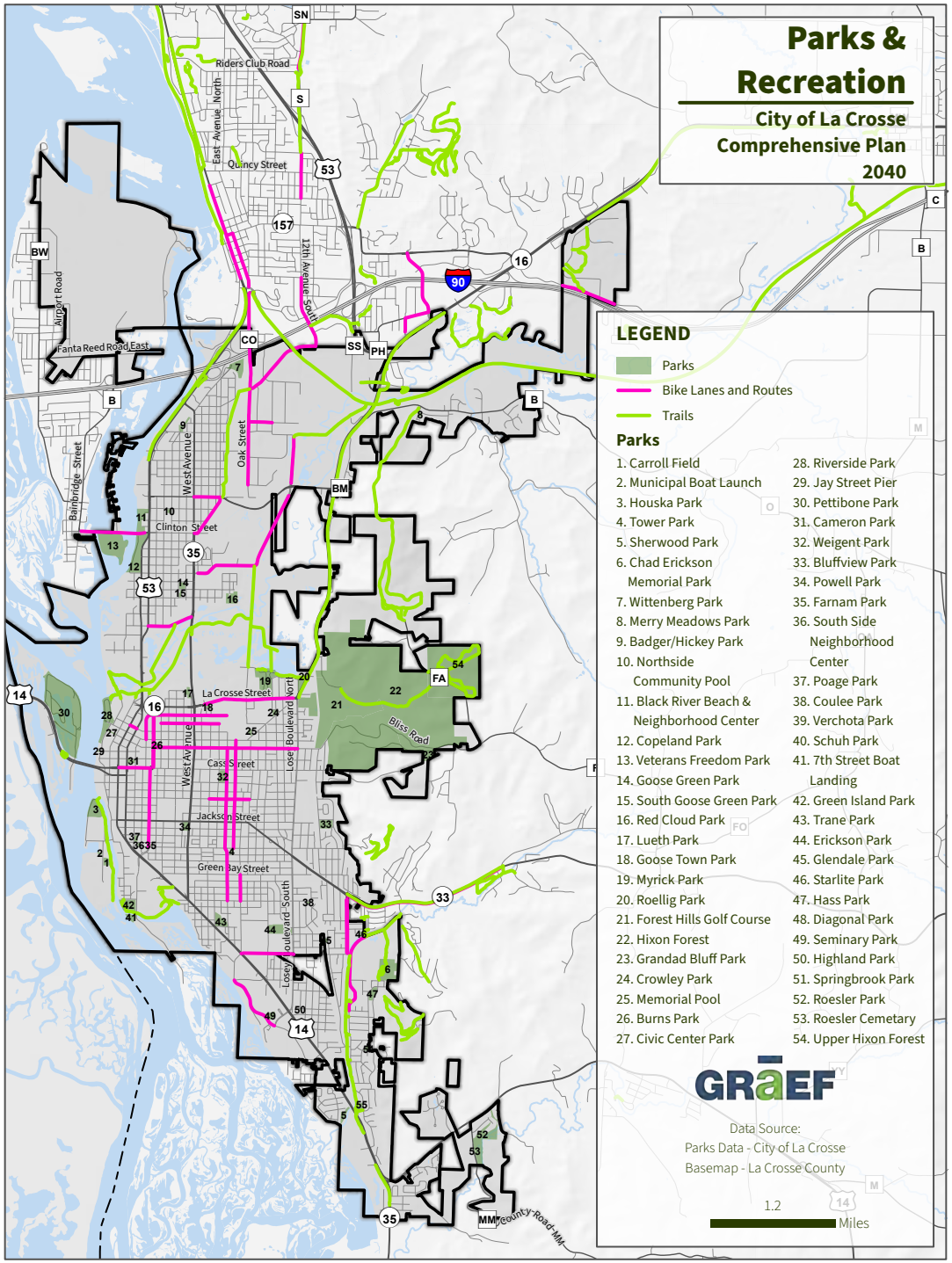
Due to the very limited amount of contiguous open space for new parks, it is unlikely that La Crosse will have significant opportunity to establish large new parks. Therefore, the City should focus on maintaining existing parks and improvements to park facilities over the next ten years. Since the last Comprehensive Plan, the City lost two parks: Farnam Park and Goosetown Park.



▲ Houska Park features over a dozen amenities along the Mississippi River. Credit: Dylan Overhouse



▲ Pettibone Beach is a popular park with water access. Credit: City of La Crosse Mayor FB)



In addition, many of the City's existing parks (see map at left) have been entertaining residents and visitors for many years, and therefore ensuring the equipment and facilities are in good working condition is very important. The City should also prioritize responding to changes in recreational preferences and needs to best serve residents and visitors. For example, the recent rise in popularity of pickleball as a low-impact and fun game for all ages has increased the desire for net sports space. The COVID-19 pandemic also drew more people to take up outdoor hobbies that allow for safe social distancing, such as birdwatching and cycling. Pet ownership also skyrocketed due to the COVID-19 pandemic, and many municipalities are grappling with increased desire for dog-friendly parks and fenced spaces. La Crosse currently hosts the Houska Dog Park, a 5-acre, fenced space for dogs to run and play, as well as a small dog park in Myrick Park near the Marsh.

Over the planning horizon, the City should also focus on connectivity between parks and trails to enable more residents to access green spaces via safe and sustainable means such as walking or cycling (as opposed to driving and parking). Community input throughout the planning process revealed that there are many places where walkers and cyclists feel unsafe at road crossings or on sections of trails that parallel roads with fast traffic. The City should compile a full list of areas where residents have identified challenges and develop a set of actions to address them.

In addition, the City's existing park system can be enhanced by incorporating more natural features, such as native plantings and green infrastructure. Native plantings can provide food and habitat for small mammals, birds, bats, and insects, especially important due to recent global declines in insect populations, especially pollinators such as bees.

Pairing native vegetation with green infrastructure designs such as rain gardens can provide important flood control and pollution mitigation, as well as potentially lower park maintenance expenditures. These park enhancements can also provide more opportunities for residents and visitors to connect intimately with nature, a proven benefit for overall physical and mental wellness.

Gardens & Greenspaces

Private gardens and maintained greenspaces can be an oasis within the City for people and wildlife alike. Encouraging native planting on private property increases the ecological health of the City and strengthens the food system by providing vital pollinator habitat. Well-kept gardens and native landscaping can also enhance the overall appearance of commercial and residential properties.



▲ Native plants help support wildlife. Credit: City

Right-of-way Plantings

Right-of-way plantings are linear by design, which means they can serve as a natural corridor for plants, pollinators and other beneficial wildlife to move through the City. Land area devoted to right-of ways typically makes up 20% of urban areas, which can make a significant impact when converted to beneficial plantings. Because vegetation planted in the right-of-way is next to roads, these planting can be used to naturally clean polluted runoff from traffic before it makes its way into the groundwater or water bodies.

Actions:

- Action 2-1: Encourage public education and recreational use of the La Crosse River Marsh.
- Action 2-2: Maintain and expand long-term public access to rivers and wetlands.
- Action 2-3: Preserve view corridors and sightlines at street intersections, including through required maintenance of private landscaped areas.
- Action 2-4: Incentivize and provide guidance for incorporating green spaces such as green roofs, living walls, and porous pavement in compact development with little impermeable surface.
- Action 2-5: Revise policies protecting mature trees to include the replacement of lost trees, especially due to culling from invasive pests.
- Action 2-6: Develop a nature- and people-friendly framework to guide landscaping, street furnishings, street lighting, trees, heritage streets, environmentally-focused art, and other improvements to the public realm.

3. STRENGTHEN RESILIENCY OF THE NATURAL & BUILT ENVIRONMENT.

La Crosse residents can expect the future to bring more frequent and more intense precipitation events. This will increase the amount of water flowing through river system resulting higher flows and flooding that occur more frequently and last longer. At the same time, temperatures are increasing in La Crosse, with longer and more frequent periods of extreme heat. La Crosse can reduce vulnerability to such extreme events by adapting infrastructure and housing to anticipate such changes and using open space to help protect against flooding and the urban heat island effect. In addition to anticipating extreme weather events, La Crosse can take measures to be self-sufficient in its response systems.

Actions:

- Action 3-1: Promote landscaped areas that include plant and tree types that serve a variety of ecological functions such as interception and filtration of stormwater, reduction of the urban heat island effect, and preservation and restoration of natural systems.
- Action 3-2: Collaborate broadly on preparation for the impacts of climate change, including flood, drought, intense rain, and heatwaves.
- Action 3-3: Incorporate climate forecasts in stormwater management planning and infrastructure investments.
- Action 3-4: Inventory, assess, clean up, and bring new compatible uses to contaminated sites (brownfields).

- Action 3-5: Improve the resilience of the community's water, wastewater, and stormwater infrastructure to flooding, particularly in high-risk areas.
- Action 3-6: Incorporate consideration of climate change impacts into forest management plans and practices.
- Action 3-7: Require low-maintenance landscaping in development plan to minimize irrigation system needs, resist drought and winter salting, handle stormwater and snow storage, allow for solar access, and minimize utility interference.

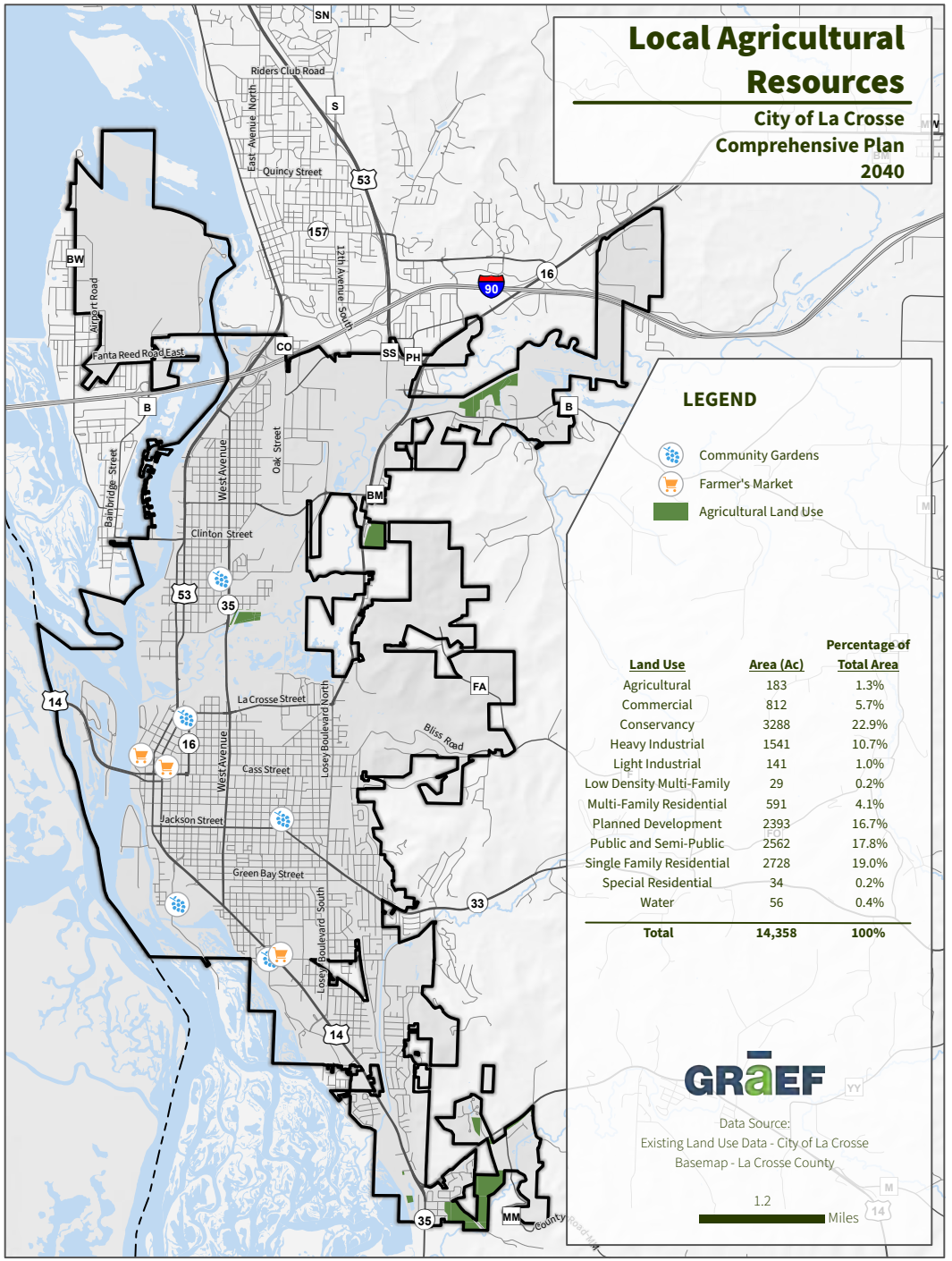
4. SUPPORT LOCAL FOOD GROWING AND DISTRIBUTION.

Local Agriculture in La Crosse

Agriculture is deeply ingrained in the tradition and land use of La Crosse County. Despite an 11% decrease in the total number of farms since 2012, there were still an impressive 667 farms in La Crosse County as of the latest available data (2017). Agricultural land uses are very limited within the City limits, predominantly concentrated in a few parcels in the southernmost portion of the City.

Only 1.3% of the City's land is under "Agricultural" land use (see map at right). This is primarily due to La Crosse's character as the urban hub of the region.

Nearly all of the land suitable for agricultural means within the City has been developed already, and much of the remaining open space is home to wetlands, woodlands, and parks. However, many of the 667 farms across the County supply La Crosse residents with locally-produced products



in one way or another. Furthermore, despite limited soils suitable for agriculture and limited land availability, La Crosse has a thriving network of community gardens and farmers markets that offer residents opportunities to get involved with local agriculture.

Farmers Markets

The largest of La Crosse's two farmer's markets is the Cameron Park Farmer's Market, held weekly from May to October during peak season and November to December during the winter season. Part of the Wisconsin Farmer's Market Association, the Cameron Park Farmer's Market offers a variety of fruits, vegetables, meats, breads, cheeses, and prepared foods, as well as crafts and art by local artisans. The second of La Crosse's Farmer's Market is held weekly at the La Crosse Hmoob Cultural & Community Agency from June to October.



▲ Vendors offer fresh food and goods at the Farmer's Market. Credit: Dylan Overhouse

Community Gardens

La Crosse's oldest community garden was established in 1998. Located on the corner of Kane St. and St. Cloud St., the Kane Street Community Garden produces 30,000 pounds of fresh, organic vegetables annually. The garden serves not only as a source of free, fresh produce for residents, but also a valuable gathering space for staff and volunteers to connect through planting, weeding, and harvesting. The South Side Community Garden, located behind the Gundersen Lutheran Medical Center complex, also provides a source of social connection for volunteers and is a valued asset of the neighborhood. Seeds grown at this site are started by the students at Hamilton Elementary School, providing a unique educational opportunity for students to engage with local agriculture. GROW La Crosse, a local nonprofit dedicated to connecting youth with healthy food and nature, also serves to connect students with local agriculture. In 2022, GROW La Crosse maintained 17,281 square feet of garden space at 10 schools in the City, La Crosse County, and neighboring sites across the Mississippi River in Minnesota.

The most recent community gardens were established in 2020 as a series of Community Victory Gardens. There are currently three Victory Gardens (in addition to the Kane Street site) located throughout the City:

- La Crosse City Hall,
- Aptiv, Inc (3000 South Avenue), and
- The School District of La Crosse Hogan Administrative Center (19th and Mississippi)

While these gardens originated as a way for residents to enjoy the outdoors safely during the early months of the COVID-19 pandemic, they remain as popular, volunteer-led local food sources that supply community members with fresh produce.

▼ Tending to the community garden near City Hall. Credit: City



Combating Food Deserts

Areas of the City still lack easy access to fresh food. The U.S. Department of Agriculture defines a “food desert” as an area that has at least 20 percent poverty and where residents are located more than a mile from a grocery store in an urban area. In La Crosse, residents within the Powell-Poage-Hamilton Neighborhood located near the Gundersen Medical Center campus are experiencing the impacts of a food desert, particularly limited access to fresh, healthy food and higher rates of food insecurity. With a very limited amount of land available for agricultural production on a large-scale, smaller, distributed farmers markets, community gardens, and grocery stores provide an important link for residents to secure fresh, healthy food.

Actions:

- Action 4-1: Advocate for agricultural preservation policies and practices in neighboring municipalities to maintain the family-owned farms that supply La Crosse’s farmers markets.
- Action 4-2: Expand community gardens and farmers markets in areas where people have limited access to healthy and affordable food.
- Action 4-3: Incentivize grocery store development in underserved areas.
- Action 4-4: Implement the recommendations of the Climate Action Plan to combat the effects of climate change on the local food system.
- Action 4-5: Amend the zoning code to allow more small-scale urban agriculture.
- Action 4-6: Establish guidelines and best management practices for urban agriculture.

5. MAINTAIN AND ENHANCE THE ACCESSIBILITY, RESILIENCE, AND DIVERSITY OF THE CITY’S PARK AND TRAIL SYSTEM.

Actions:

- Action 5-1: Implement the recommendations of the City's Parks Strategic Plan to guide future park and recreation priorities and decision-making.
- Action 5-2: Regularly survey parks and recreation participants to understanding changing needs and desires.
- Action 5-3: Engage the community in ways to expand greenways and trails connecting parks.
- Action 5-4: Provide diverse amenities that promote accessibility and inclusivity for a broad range of ages, abilities, and interests.
- Action 5-5: Improve wildlife habitat, flood control, and pollution mitigation through the integration of native plants and green infrastructure at parks.
- Action 5-6: Establish pocket parks where there are gaps in the park system.



▲ **Fishing at the La Crosse River Marsh. Credit: Dylan Overhouse**

A Place for the Long Term

7



▲ Credit: Dylan Overhouse

UTILITIES & COMMUNITY FACILITIES

Introduction

The City's three public utilities—Water, Sanitary Sewer, and Stormwater—are public enterprises funded predominately though user fees, not tax dollars. The utilities report to and are supervised by the City of La Crosse's Board of Public Works and Common Council.

Background

Water Utility

The Water Utility is responsible for providing fresh water to the City of La Crosse. The system is comprised of 13 high-capacity wells, 2 reservoirs, 221 miles of water main, 3,020 valves, and 2,017 hydrants. All water in the City is sourced from a sand and gravel aquifer located about 170 feet beneath the City. In 2021, the City pumped a total of 3.8 billion gallons of water, with an average 10.4 million gallons used per day.

Sanitary Sewer Utility

The Sanitary Sewer Utility is responsible for overseeing the Wastewater Treatment Plant in the City of La Crosse. The system is comprised of 26 pumping stations, roughly 205 miles of sanitary sewer lines, and the Isle la Plume wastewater treatment plant. The Utility serves over 16,000 customers within La Crosse as well as several industrial customers and four wholesale municipal customers, namely the City of Onalaska, Town of Campbell, the City of La Crescent, MN, and Sanitary Districts 1 & 2 in the Town of Shelby.



▲ The Isle La Plume Wastewater Treatment Facility serves the City of La Crosse as well as the City of Onalaska; the City of La Crescent, MN; the Town of Campbell; and Sanitary Districts 1 and 2 in the Town of Shelby Credit: City

Stormwater Utility

The Stormwater Utility was created in 2011 to manage the City's stormwater, meaning the water that runs off the land and into rivers, streams, and lakes following a rainfall event. It is important that stormwater is managed effectively since it accumulates contaminants that can pollute surface water. Residential properties with three or less units on a lot are charged a fixed rate quarterly based on a City-wide average of pervious and impervious surfaces for single-family homes. Multi-family residential properties with 4 or more units per lot are considered "non-residential" by the stormwater utility, and along with all other commercial, industrial, and institutional properties are charged a fee based on the actual amount of impervious area on their lots.

Solid Waste & Recycling

The La Crosse County Solid Waste Department oversees solid waste and recycling services county-wide at the La Crosse County Solid Waste Facility (the landfill), and Household Hazardous Waste Facility located in the far northeast corner of the City off of Berlin Dr. These facilities also serve portions of several surrounding counties in Wisconsin, Iowa, and Minnesota.

According to the La Crosse County Solid Waste Department's 2021 Annual Report, the landfill received 109,405 tons of waste for disposal in 2021, of which 45,014 tons (41%) was municipal waste. The second highest category in terms of tonnage was construction and demolition waste at 25,284 (23%).1 A single-stream recycling system was implemented by the County in 2010 to serve the cities of La Crosse and Onalaska; plastic, glass, paper, and other recyclable materials are processed at privately operated material recovery facilities (MRF) in La Crosse and Onalaska. Residents are also allowed to drop-off a variety of items at the County landfill for disposal including tires, furniture, refrigerators, mattresses, yard waste, and more.

A unique feature of the County's solid waste system is the Excel Energy Waste-To-Energy (WTE) plant located on French Island. This system is

under contract with La Crosse County to accept a minimum of 73,000 tons of municipal solid waste annually and process at least 66% into refuse-derived fuel to generate electricity. As a result, this system diverts a significant portion of the region's municipal waste from entering the County's landfill, which in turn extends the life of the landfill. In 2020 the French Island generating plant produced enough electricity to serve roughly 9,000 homes.

Energy

The major energy provider for the City of La Crosse is Excel Energy. In 2021, Excel provided over 783 million kilowatt hours (kWh) of electricity to 26,346 residential and business customers. La Crosse's electric power is derived from a number of sources, as seen in Table 1, with the largest source being nuclear power (27.2%) and wind power as the second highest source (22.9%). Excel also served over 18,000 residential and commercial natural gas customers.

Police Department



▲ Officers from the La Crosse Police Department with their K-9 partners. Credit: LCPD

The La Crosse Police Department's (LCPD) is comprised of four bureaus: Administrative Services, Professional Standards/Community Services, Field Services, and Investigative Services. The LCPD also oversees the Police Parking Utility. As of 2014, the La Crosse Police Department created a new community policing position—Neighborhood Resource Officer (NRO)—through a combination of private donations and federal grants. These officers focus on community concerns within specific City neighborhoods–Washburn, Lower Northside Depot, Downtown, and Powell-Poage-Hamilton–as well as Parks-Parking-Transit. NROs meet with business leaders and members of local organizations, attend community events, and generally serve as liaisons between the citizens they serve and City leaders. As of 2020, there are 10 NRO positions within the LCPD. The Police Department also manages animal control services within the City.



▲ Officers from the La Crosse Police Department patrol the river. Credit: LCPD

Fire Department

The mission of the La Crosse Fire Department is to promote safety, reduce risks, and respond to calls for fire suppression, emergency medical services, and all-hazards rescue. The department is comprised of numerous response teams, including Fire Suppression, Emergency Medical, and Natural or Manmade Disaster. There are also four technical rescue response teams: Hazardous Materials; Urban Search & Research; Water, Ice & Dive Rescue Team; and the Tactical Response Team, who works in conjunction with the LCPD's Emergency Response Team.



▲ Firefighters with a Kwik Trip employee whose quick action helped save a building from fire. Credit: LCFD

Library

The La Crosse Public Library (LPL) was founded in 1888 to serve the citizens of La Crosse. LPL operates one main and two smaller satellite facilities within the City, providing access to almost 250,000 items, while also offering public computer access and wireless internet at all three locations and via mobile library service. Alone and in partnership with the school district, universities, local businesses and other organizations, the library provides a wide variety of programs and services for all ages. Public meeting rooms, copying and printing services are also well utilized.



▲ Residents enjoy a craft lesson offered by the Library. Credit: La Crosse Public Library



Unique to the La Crosse community, the library supports an Archives department that offers a connection to the region's past, assisting in both personal research and genealogy, as well as an extensive collection that tells the City's story. Annually, the library has hundreds of thousands of visits and provides a public space that welcomes all, embracing the objective that libraries are for everyone. LPL is dedicated to promoting literacy and lifelong learning by fulfilling its mission to connect people with resources that enrich lives in the community. Learn more about LPL's array of offerings here.

Public School District

As of 2023, the School District of La Crosse is comprised of 12 elementary schools, seven middle schools, and four high schools; these facilities include a mix of public, specialized charter schools, and the Coulee Region Virtual Academy.

The District serves a community of roughly 80,000 people in the City of La Crosse and adjacent Towns within La Crosse County, with 6,139 k-12 students enrolled in the 2021-2022 school year.

◄ Donations for the Library pantry. Credit: La Crosse Public Library

Opportunities & Strategies

1: RESERVE ACCESS TO SANITARY SEWER AND WATER SERVICE FOR CITY OF LA CROSSE GROWTH WHEN NEW DEVELOPMENT OCCURS AT THE MUNICIPAL BOUNDARY.

La Crosse's location between the Mississippi River and the bluffs limits future growth to the east and west. These natural boundaries direct growth potential largely to the northeast and southeast fringes of the City, but there areas are where La Crosse is bounded by adjacent municipalities. Any future development in currently unincorporated areas requires collaboration with these communities, and annexation into the City of La Crosse is typically preferred. The City intends to promote land-efficient development patterns that use City sewer and water services.

Actions:

- Action 1-1: Continue to pursue and maintain boundary agreements with each of the neighboring towns and municipalities to ensure the development process is predictable and promotes a mix of development densities in areas already connected to La Crosse's public sewer and water.

- Action 1-2: Do not permit the extension of City water and sewer service into Town lands except with annexation.



▲ Members of the La Crosse water utility attend to an infrastructure project. Credit: City of La Crosse Mayor FB

2. PERFORM REGULAR MAINTENANCE AND UPDATES TO LA CROSSE'S SANITARY SEWER AND WATER SYSTEMS TO ENSURE EXCELLENT SERVICE FOR ALL USERS.

Generally, La Crosse's water and sanitary systems are in good condition, and the City's aquifer has more than enough capacity to provide fresh water for the community well into the future. However, preventative maintenance and upkeep are essential to ensure La Crosse's water and sanitary sewer systems continue to have adequate capacity and integrity. Well-timed and strategic infrastructure investments will ensure the City's high-level of service is maintained in the decades ahead.

Actions:

- Action 2-1: Continue to utilize the 2040 Wastewater Strategic Plan to guide capital planning for the improvement of La Crosse's wastewater treatment system.
- Action 2-2: Plan for known and anticipated water quality regulatory compliance issues, including for per- and polyfluoroalkyl substances (PFAS).
- Action 2-3: Strategically invest in system improvements that are cost-effective and minimize service-related impacts to the extent possible.

3. PROTECT SURFACE WATER QUALITY BY IMPLEMENTING STORMWATER MANAGEMENT BEST PRACTICES.

Any time impervious surfaces like rooftops and pavement are added to urban areas there is increased potential for nutrients and pollutants to run off into local waterways. This degrades the quality of nearby surface water, is harmful to wildlife, and can even increase the temperature of water bodies during certain times of the year. The City's stormwater utility works to lessen the negative impacts of stormwater runoff through facilities such as retention basins, storm sewer mains, and catch basins. This infrastructure helps to slow down the flow of rainfall and snowmelt, lessen soil erosion, encourage runoff infiltration into the ground, and ultimately reduce the amount of stormwater that reaches La Crosse's cherished rivers and streams.

Actions:

- Action 3-1: Continue to meet the requirements of the WDNR's NR216 Wisconsin Pollution Discharge Elimination System (WPDES) Storm Water Permit, which regulates the stormsewer discharges from the City of La Crosse into local watersheds, including the Mississippi River.
- Action 3-2: Limit development types near wellheads to protect the quality of the public water supply.
- Action 3-3: Limit impervious surfaces and utilize best management practices in all new development to promote water infiltration.
- Action 3-4: Encourage opportunities for outdoor recreation, public art, and community involvement in stormwater management, such as the creation of an adopt-a-drain program.

4. STRATEGICALLY LOCATE COMMUNITY FACILITIES TO ENSURE EFFICIENT ACCESS BY THE WIDEST ARRAY OF CITY RESIDENTS POSSIBLE.

Community facilities, including fire and police stations, libraries, and public schools, are key elements of a community's quality of life. Where fire and police stations, libraries and schools are located can impact the degree of service they provide to residents. The buildings that house these community service providers must also be regularly maintained to ensure La Crosse residents receive the highest quality service.

Actions:

- Action 4-1: Create long-range facilities plan to guide the scheduling and siting of new police, fire, or library facilities as well as continued maintenance and improvement of existing facilities.
- Action 4-2: Co-locate community facilities when appropriate to improve service provision and reduce capital and operating costs.
- Action 4-3: Ensure access to convenient community gathering spaces in every City neighborhood. These can be dedicated resident-use facilities such as community centers or spaces within facilities that primarily serve other City functions.

5. FOSTER POSITIVE COLLABORATION BETWEEN THE CITY'S POLICE, FIRE, PUBLIC SCHOOL, AND LIBRARY SYSTEMS AND THE RESIDENTS THEY SERVE.

In order to provide the highest quality service to residents, the City's fire, police, library, and school systems must foster trust between themselves and the public. Transparency and communication are essential to building a strong foundation of mutual respect between all members of the community.

Actions:

- Action 5-1: Encourage police officers to regularly interface with the public at community events to foster goodwill and trust amongst residents. Continue to fund and expand the Neighborhood Resource Officer Program.
- Action 5-2: Create opportunities for outreach and education about the core responsibilities of the police, fire, and library departments, as well as solicit feedback on the success and areas of improvement in the provision of these key City services.
- Action 5-3: Explore opportunities to repurpose closed or no longer used municipal buildings for other uses that serve La Crosse residents.



▲ Erickson Pool is a popular community space during the summer months Credit: City of La Crosse Mayor FB



▲ Students and staff pose with the School Resource Officer, a position of the police dept. Credit: LCPD



▲ A renovation and expansion project at the La Crosse Center wrapped up in 2022. Credit: City of La Crosse Mayor FB

INTERGOVERNMENTAL COOPERATION

Introduction

Wisconsin's Smart Growth legislation requires that comprehensive plans are coordinated with other jurisdictions and agencies such as school districts, adjacent municipal governments, and other regional agencies. The intent is for issues such as transportation, stormwater management, and sanitary sewer growth to be considered at a broader, regional scale, rather than just within municipal borders. This section strives to enable La Crosse to effectively coordinate with other units of government to achieve shared goals.

Despite its well-known location as a water-centric City, La Crosse is not an island – its borders ebb and flow with neighboring communities, each with their own unique assets, challenges, and visions for the future. Oftentimes, the issues that communities face – from protecting sensitive natural systems to enhancing quality transportation – are felt at a regional or even state level. Therefore, the ability for the City to coordinate with its neighbors is of significant value both for the City and the region. Effective coordination can help the City stay up to date with changes occurring along the periphery of its borders, provide a platform for tackling any regional challenges or threats that may arise that do not recognize map boundaries, and give the City a heads-up when potential changes may occur that are outside of the City's direct control.

This section focuses on the relationships between the City and neighboring units of government. It provides context for past and present conversations and agreements, describes key entities at the local and regional level, and identifies the most prevalent opportunities and strategies for the City. Finally, this section provides a framework to strengthen intergovernmental cooperation efforts over the planning horizon of the Comprehensive Plan (see Table 7.1 on page 138).

Background

Local governments play a key role in community land use decision making and governmental service delivery that impact the quality of life for residents and the economic vitality of businesses. There are certainly topics under the umbrella term of intergovernmental cooperation that can be seen as conflict points; competition for tax base and annexation disagreements chief among them. Having established processes for resolving disputes can shorten the severity and duration of these challenges.

All local governments are under stress to maintain a wide range of services on limited budgets due to increasing costs and regulatory pressures, especially in Wisconsin due to statutory limitations on tax levy increases. These services, described in other sections of this plan, include water-related utilities, transportation resources, community facilities, public education, and emergency response. Beginning with the challenge of cost-effective solutions to resident needs is a useful framework for pursuing intergovernmental cooperation.

When all entities involved are committed to mutual benefit, resources can be shared to achieve operational efficiencies and economies of scale.

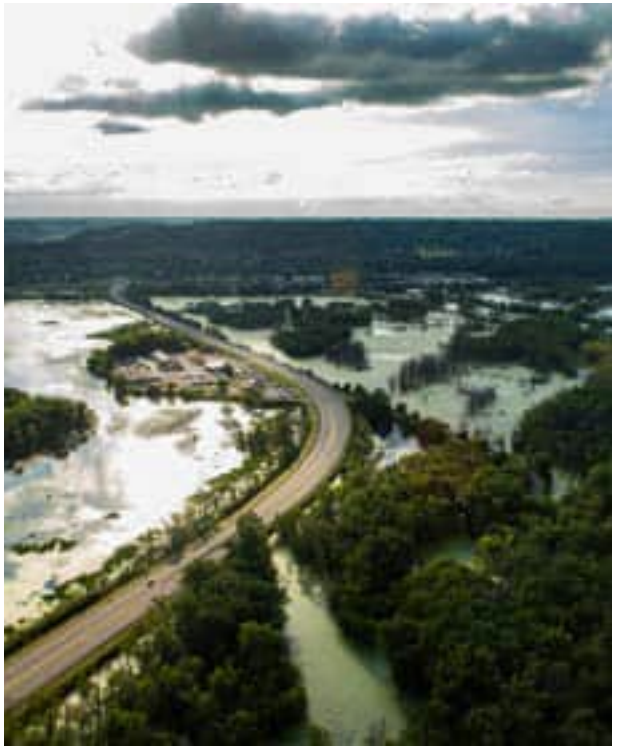


▲ City Hall is located at 400 La Crosse Street. Credit: City of La Crosse Mayor FB



Regional Context

The City of La Crosse hugs the Wisconsin side of the mighty Mississippi River in the southwest portion of La Crosse County. As the largest incorporated municipality in the county, the City serves as the county seat and leading economic engine of the region. La Crosse is bordered to the north by the City of Onalaska, to the east by the Town of Medary, to the south by the Town of Shelby, and to the west by the Town of Campbell. The City of La Crescent and the Village of Holmen are also key members of the wider La Crosse community (see map at left).



▲ View of nearby La Crescent from La Crosse. Credit: Dylan Overhouse

▼ Table 7.1: Comprehensive Plan Topics with Associated Government Entity, Agency, or Department.

Element	Relationship	Government, Agency, or Department
Transportation	Federal & State Highways	Wisconsin Dept. of Transportation
	County Highways	La Crosse County Highway Department
	Airport	City of La Crosse
	Regional Roadway Planning	La Crosse Area Planning Committee
	Railway Facilities	Burlington Northern & Santa Fe (BNSF), Canadian Pacific, Amtrak
	Waterways	Port of La Crosse Harbor Commission
Natural & Cultural Resources	Wetlands, Endangered Species, & Sensitive Environmental Locations	Wisconsin Dept. of Natural Resources (DNR), La Crosse County Land Conservation Dept.
	Floodplains	Federal Emergency Management Agency (FEMA), Wisconsin DNR
	Rivers, Surface Waters, & Groundwater	Wisconsin DNR, Mississippi Valley Division of the U.S. Army Corp. of Engineers
	La Crosse History, Sites, & Documents	Wisconsin State Historical Society, La Crosse County Historic Sites Preservation Commission, National Park Service
Utilities & Community Facilities	Public Safety - State	Wisconsin State Patrol
	Public Safety - County	La Crosse County Sheriff's Office
	Solid Waste	La Crosse County Solid Waste Dept.
Housing	Federal Assistance	U.S. Dept. of Housing & Urban Development
	State Assistance	Wisconsin Housing and Economic Development Authority
	County Assistance	La Crosse County Housing Authority
Economic Development	State Community Development Assistance	Wisconsin Dept. of Commerce, Dept. of Workforce Development
	Regional Assistance	7 Rivers Alliance, Mississippi River Regional Planning Commission
	Training	U.S. Small Business Association

Opportunities & Strategies

1. ESTABLISH LONG-RANGE LAND USE AGREEMENTS WITH NEIGHBORING MUNICIPAL GOVERNMENTS TO REDUCE BOUNDARY DISPUTES AND IMPROVE LAND USE COORDINATION ALONG THE CITY'S BORDERS.

Boundary Agreements

The City of La Crosse has some existing agreements in place with neighboring communities. The oldest existing boundary agreement is between La Crosse and the Town of Campbell, established in 2004 and expiring on January 1, 2025. La Crosse also has ongoing boundary agreement discussions with the Town of Shelby that started in 2016.

Extraterritorial Plat Jurisdiction

WI State Statute 236.02(5) outlines extraterritorial plat approval jurisdiction within 3 miles of the La Crosse City limits. This covers most of the towns of Shelby, Medary and Campbell and jurisdiction requires City approval of subdivision plats in those areas. La Crosse uses Ordinance Number 4830, adopted in 2014, to guide these reviews.

Actions:

- Action 1-1: Encourage joint planning and action in the region by actively convening cooperative conversations and promoting shared commitments to mutual benefit.
- Action 1-2: With the support of La Crosse County, the La Crosse Area Planning Committee, and the Wisconsin Department of Administration Municipal Boundary Review section, pursue boundary agreements (new or updated) with the Towns of Medary, Shelby and Campbell that clarify the timing and extent of annexation and the terms of any extraterritorial service extension.
- Action 1-3: Encourage nearby municipal governments to adopt plans and zoning consistent with the preservation of open space and compact urban growth.
- Action 1-4: Maintain clear and responsive channels of communication in conflict resolution.

2. EXPLORE CONSOLIDATION OF SERVICES TO REDUCE INEFFICIENCIES AND PROVIDE THE MOST COST-EFFECTIVE SERVICES TO RESIDENTS.

Shared Use Facilities

The School District of La Crosse facilities serve residents hailing not only from within the City's borders, but also from neighboring communities. School district facilities often serve a crucial role in providing space for community events such as conferences, sporting events and tournaments, music, art, and theater performances, and more. Shared use facilities can include large gathering spaces such as gymnasiums, cafeterias, athletic fields, auditoriums, and smaller gathering spaces such as conference rooms or classrooms. All of these facilities require ongoing maintenance that should be shared among the users that benefit. For more details about school district facilities, please refer to the Community Facilities and Utilities section of this Plan.

Emergency Services

La Crosse currently participates in several intergovernmental mutual aid agreements for police, fire, Haz Mat, drug interdiction, and beyond. Emergency services are optimal opportunities for cooperative planning and resource sharing to deploy solutions that improve quality of life and neighborhood vitality across the region. Inadequate communication and siloed investments can result in missed opportunities to leverage efficiencies.

Technology that improves response time, safety, and convenience should be an important part of these discussions due to the rapid evolving market offerings. Over the next decade, La Crosse should make it a priority to identify technologies that offer faster and more convenient ways for people to access emergency services and for the City to provide those services. Over the next decade, La Crosse should make it a priority to identify technologies that continue to enhance service quality and efficiency, and seek partnership arrangements with neighbors as appropriate and mutually beneficial, to share the costs and benefits of those technologies.

Natural Resources, Parks, & Recreation

La Crosse's diverse and scenic natural resources are a key attraction for residents and tourists alike. Preserving and promoting access to the surface waters, woodlands, wetlands, and bluffs is an inherently regional effort because they cross boundaries and are used and enjoyed by everyone in the region.

Actions:

- Action 2-1: Continue to seek opportunities for proportional shared investment and shared use of community facilities.
- Action 2-2: Evaluate technology options that can improve emergency response convenience and speed, such as GPS technology that improves traffic flow.
- Action 2-3: Support compact growth patterns throughout the region to preserve natural resources and enhance the viability of transit service in more areas, consistent with Coulee Vision 2050.
- Action 2-4: Emphasize surface water management at a watershed level by establishing collaborative, watershed-based plans for stormwater management and waterway protection.
- Action 2-5: Support joint planning and action for the protection of environmental corridors for recreation and wildlife movement, including continued participation in the Blufflands Coalition.
- Action 2-6: Develop a long-range facilities plan to identify underserved areas (such as locations where residents do not have easy access to services that might benefit them) and determine how to cost-effectively provide services to these areas.
- Action 2-7: Perform a cost-benefit analysis during the consideration process for any future annexation.

3. PURSUE THE IDENTIFICATION AND FORMALIZATION OF SHARED GOALS WITH NEIGHBORING COMMUNITIES TO AID IN JOINT PLANNING AND DECISION-MAKING.

La Crosse uses a variety of agreements, leases, and contracts that formally describe the intergovernmental coordination that takes place across the region. These cooperative arrangements involve public works, water and sanitary sewer, police, fire, park and recreation, transit, information management, recycling, assessing, municipal airport, and personnel. Opportunities to broaden these agreements to address regional issues should be explored.

Actions:

- Action 3-1: Work with La Crosse County and other municipalities to develop regional approaches for shared challenges. When possible, memorialize shared challenges and commitments to collaborative action in some way, such as memoranda of understanding or jointly created and adopted plans.
- Action 3-2: Find opportunities to engage residents, especially underrepresented populations, in aspects of regional collaboration work, to reinforce and clarify the public interest in those efforts.
- Action 3-3: Make consideration of regional cooperation a required step in the annual budgeting process for City departments, utilities, and services.



▲ Credit: Dylan Overhouse

Next Steps

8



▲ Credit: Dylan Overhouse

IMPLEMENTATION

Plan Updates & Amendments

This Plan should be reviewed annually and amended periodically. Suggestions for amendments may be brought forward by City staff, officials, and residents, and should be consistent with the Plan vision.

Proposed amendments may originate in the following ways:

- Amendments proposed as corrections of clerical or administrative errors, mapping errors, and updated data for text, tables, and maps. Such amendments would be drafted by City staff.
- Amendments proposed as a result of discussion with officials and citizens.
- Amendments proposed as a result of recommendations discussed during a City planning process.

When a change is proposed, it should follow this general procedure:

- Recommendation by the Plan Commission to conduct a review process for the proposed amendment.
- Facilitation of public hearings as required by applicable Wisconsin Statute and/or ordinance.
- Recommendation from the Plan Commission to the Common Council.
- Consideration and decision by Common Council.

Plan amendments and updates should coincide with an established annual monitoring schedule. Currently, the La Crosse Code of Ordinances specifies that Comprehensive Plan Updates or amendments may take place up to twice a year. The City should consider creating a standardized amendment application form for Plan updates or amendments to accompany the existing form for staff reports.

Section 66.1001(4)(b) of the Statutes requires that an adopted comprehensive plan, or an amendment to a plan, be sent to all governmental units within and adjacent to the county or local government preparing a plan; the Wisconsin Department of Administration; the regional planning commission; and the public library that serves the area in which the county or local government is located. Plan updates are considered plan amendments.

The Implementation Matrix

The Comprehensive Plan is a community-plan, requiring coordination and cooperation between the City and the La Crosse community, as well as regional partners.

The implementation matrix found on the following pages prioritizes all of the recommendations presented throughout the sections of this Plan so that the City is able to accomplish its vision. The following matrix lists each of the opportunity items identified in the Plan elements, followed by specific action items. Lead actor(s), suggested in the last column, serves as a starting point for conversations and coordination but are not intended to be exhaustive of all entities and community members/groups that may be involved in accomplishing a recommendation. Except where otherwise noted, all departments identified (i.e. “Planning” or “Parks”) are those associated with the City of La Crosse.”

A priority level is also assigned to each recommendation. This is intended to help guide the City by highlighting items that should be considered in the short- (within 5 years), mid- (within 5-10 years), and long-term (within 10 years). Some action items that may already be in progress and should continue to be implemented are identified as "Ongoing."

List of Plans Adopted by Reference

The planning process is a fluid one, and the City recognizes that over the course of the Comprehensive Plan's horizon, sub-area and topic-specific plans may need to be incorporated within the Comprehensive Plan. The following list should be updated on a regular basis to ensure new plans are included and that the entire list remains active and relevant:

- Bicycle & Pedestrian Master Plan
- City of La Crosse Climate Action Plan (2023)
- Safe Routes to School Plan
- Comprehensive Outdoor Recreation Plan
- 2040 Wastewater Strategic Plan

Abbreviation	Action	Description	Priority	Lead Actor(s)
Housing				
H-1	**Opportunity 1: Increase the supply of rental units affordable to households making less than the area median income (AMI).**			
H 1-1	**Action 1**	Complete a comprehensive review and update of the City's zoning code to evaluate barriers to development that include: off-street parking requirements, minimum lot size and setbacks, design standards, and permitting of ADU's.	Short	Planning
H 1-2	**Action 2**	Continue to actively partner with housing developers to pursue funding opportunities for the development and rehabilitation of income-qualified rental units; continue to promote the City's Affordable Housing Loan Fund to incentivize affordable multi-family housing developments.	Ongoing	Community Development
H 1-3	**Action 3**	Investigate and document the condition of dilapidated rental properties; increase building code enforcement for non-compliant properties.	Short	Community Risk Management (CRM)
H 1-4	**Action 4**	Fund opportunities for the development of rehabilitation of income-qualified rental units; continue to promote the City's Affordable Housing Loan Fund to incentivize affordable multi-family housing developments.	Ongoing	Community Development
H 1-5	**Action 5**	Prioritize resident safety by proactively inspecting rental property and enforcing building codes, especially where exterior conditions indicate cause for concern and enable City action.	Mid	CRM
H 1-6	**Action 6**	Evaluate and promote stronger education and awareness of existing laws concerning tenant rights.	Ongoing	Community Development
H-2	**Opportunity 2: Foster healthy and diversified neighborhoods through strategic infill development.**			
H 2-1	**Action 1**	Within existing neighborhoods, develop more townhomes and buildings with 4 to 16 units as transitional infill development adjacent to large apartment complexes, commercial uses, and transit corridors. Continue to evaluate the financing and regulatory impediments to such housing and offer solutions such as tax incremental financing support as feasible.	Ongoing	Developers, Planning
H 2-2	**Action 2**	Prioritize underutilized areas within the City for redevelopment into multi-family residential or mixed-use developments, such as surface parking lots and vacant office space.	Mid	Planning
H 2-3	**Action 3**	Support innovative housing production methods such as pre-fabrication, and partner with local organizations also exploring these new construction methods.	Mid	Planning, Community Development

Abbreviation	Action	Description	Priority	Lead Actor(s)
H 2-4	Action 4	Evaluate instituting a demolition delay ordinance.	Short	Planning, CRM
H-3	Opportunity 3: Create more housing opportunities attractive to La Crosse residents, especially households with children.			
H 3-1	Action 1	Create more accessible housing opportunities with amenities and formats desired by older adults to encourage the turnover of single-family housing units from older adults to first-time homebuyers. These formats can include: assisted living facilities and independent living communities with rental and ownership options.	Long	Community Development, Developers
H 3-2	Action 2	Increase public awareness of the City's housing repair and rehabilitation programs for income-qualifying households. Partner with local organizations like Habitat for Humanity to expand housing rehabilitation assistance for families making 80-120% AMI.	Ongoing	Community Development
H 3-3	Action 3	Encourage and facilitate the construction of new owner-occupied units as infill development projects throughout the City. This could include detached units but should also include various forms of attached unit housing.	Mid	Planning, Community Development

Heritage Preservation & Cultural Stewardship

HC-1	Opportunity 1: Increase public understanding of historic preservation.			
HC 1-1	Action 1	Establish a singular, accessible channel through which to circulate preservation-related news.	Mid	Planning, Library
HC 1-2	Action 2	Develop interpretive signage and app-based walking tours to increase public engagement with La Crosse's history.	Mid	Planning, Library, NGO's
HC 1-3	Action 3	Develop a dedicated page on the City website that provides links to preservation-related resources.	Short	Planning
HC 1-4	Action 4	Foster positive relationships between the HPC and local developers.	Ongoing	Planning
HC 1-5	Action 5	Host public workshops for historic property owners.	Ongoing	Planning, Library, NGO's
HC 1-6	Action 6	Undertake a dedicated study of the economic and climate impacts of heritage preservation in La Crosse.	Mid	Planning

Abbreviation	Action	Description	Priority	Lead Actor(s)
HC-2	**Opportunity 2: Diversify historic preservation efforts.**			
HC 2-1	**Action 1**	Develop meaningful and sustained relationships with community organizations and Tribes to aid in identifying cultural resources.	Ongoing	Planning
HC 2-2	**Action 2**	Develop City-wide thematic contexts related to the history of underrepresented groups.	Short	Planning, City Colleges/ Universities
HC 2-3	**Action 3**	Partner with local artists, historians, and digital designers to develop novel ways of telling the story of resources that have been lost.	Mid	Planning, Library (Archives), Arts Board
HC 2-4	**Action 4**	Conduct dedicated surveys to identify cultural sites important to local tribes, vernacular resources, and cultural landscapes.	Ongoing	Planning
HC 2-5	**Action 5**	Intentionally diversify membership of the HPC as openings become available.	Ongoing	Planning
HC 2-6	**Action 6**	Engage local, county, and regional preservation organizations in preserving the history and culture in La Crosse.	Ongoing	Planning , La Crosse County, La Crosse County Historical Society, NGO's
HC-3	**Opportunity 3: Strengthen City capacity.**			
HC 3-1	**Action 1**	Update existing ordinances to prevent demolition by neglect.	Short	Planning, CRN
HC 3-2	**Action 2**	Develop a sample preservation easement and publicize the program online to encourage use by historic property owners.	Mid	Planning
HC 3-3	**Action 3**	Consider establishing a conservation district program to provide a more flexible means of preserving neighborhood character.	Long	Planning
HC 3-4	**Action 4**	Establish a Historic Asset Inventory Committee to develop and implement proactive preservation strategies.	Mid	Planning, HPC
HC 3-5	**Action 5**	Expand ongoing training for HPC members and preservation staff.	Ongoing	Planning
HC-4	**Opportunity 4: Expand partnerships to promote arts and human connections.**			
HC 4-1	**Action 1**	Continue and expand support of and coordination with community partners to implement arts activities that are consistent with and help promote City character.	Ongoing	Planning, Arts Board

Abbreviation	Action	Description	Priority	Lead Actor(s)
HC 4-2	**Action 2**	Pursue partnerships and activities that offer economic opportunities and tie in with local businesses and artists, such as through establishment with arts-focused sister cities and artist residencies.	Mid	Arts Board
HC 4-3	**Action 3**	Ensure a balance of cultural and entertainment venues between the downtown and other areas of the City.	Long	Explore La Crosse, DMI, NLBA
HC 4-4	**Action 4**	Partner with local higher education arts students to beautify neighborhoods with a high concentration of student residents (e.g. crosswalk art, murals, sculpture).	Mid	Arts Board, Colleges/ Universities
HC 4-5	**Action 5**	Engage community members and neighborhood associations via surveys, events, and meetings to determine the types of public art that are most desired and harmonious with neighborhood character.	Ongoing	Arts Board
HC-5	**Opportunity 5: Protect defining landscapes.**			
HC 5-1	**Action 1**	To the extent reasonable, maintain scenic sightlines and key vantagepoints remain publicly accessible.	Long	Planning, Public Works, Parks
HC 5-2	**Action 2**	Perform a viewshed study to inform regulations such as height restrictions and scenic easements to help protect the integrity of La Crosse's scenic settings.	Mid	Planning, Public Works, Parks
HC 5-3	**Action 3**	Conduct targeted surveys to identify, document, and evaluate the significance of historic and cultural landscapes located within La Crosse.	Short	Planning
HC-6	**Opportunity 6: Create inviting places through design of the public realm.**			
HC 6-1	**Action 1**	Encourage building at the human scale to help create comfortable and engaging public spaces.	Mid	Planning, Public Works
HC 6-2	**Action 2**	Establish design standards to proportionally integrate new construction with existing buildings.	Short	Planning
HC 6-3	**Action 3**	Encourage new developments to provide public spaces and a well-designed public realm through streetscapes, walkability, and access to public parks.	Long	Planning, Public Works, Parks
HC-7	**Opportunity 7: Welcome and incorporate diverse perspectives via public art, landmarks, and spaces.**			
HC 7-1	**Action 1**	Identify underutilized or underinvested spaces (e.g. festival grounds, parking lots, vacant lots, and other public, quasi-public, or private spaces) that can be used as opportunities for expanding public gathering spaces.	Short	Planning, Parks
HC 7-2	**Action 2**	Expand offerings of casual social opportunities that build and connect people to their neighborhoods.	Ongoing	Planning, Parks, Neighborhood Assoc.

Abbreviation	Action	Description	Priority	Lead Actor(s)
HC 7-3	**Action 3**	Explore opportunities to provide space and social outlets for marginalized and underrepresented groups, especially those that provide connections across ages (e.g. between students and older adults).	Mid	City Planning, Parks, Neighborhood Assoc.

Economic Development

ED-1	**Opportunity 1: Attract and retain existing employers in high-impact economic clusters.**			
ED 1-1	**Action 1**	Provide targeted support for existing businesses in high-impact clusters with to promote expansion and retention.	Ongoing	LADCO, Chamber of Commerce
ED 1-2	**Action 2**	Explore business linkages, procurement arrangements, and collaboration between high-impact industries and other local businesses to promote small business growth and relieve pressure on the supply chain.	Mid	7Rivers
ED 1-3	**Action 3**	Increase connectivity between economic development agencies in the region, chambers of commerce, and local businesses by collaborating on a regular basis to evaluate the needs of the business community.	Short	Synergy
ED 1-4	**Action 4**	Encourage existing employers to implement local hiring initiatives that connect the local workforce to higher wage local employment in high-impact clusters.	Long	7Rivers
ED-2	**Opportunity 2: Expand and leverage existing incentives and other programs to advance economic priorities.**			
ED 2-1	**Action 1**	Expand and diversify the City's use of tax increment districts (TID) to include broader applications of public assistance, particularly those that contribute to the implementation of multiple public policies and priorities.	Ongoing	Planning, Community Development
ED 2-2	**Action 2**	Utilize TIF to prepare move-in-ready industrial and commercial space particularly for tenants with potential to offer high-quality and locally relevant employment opportunities in La Crosse.	Mid	Planning, Community Development, LADCO
ED 2-3	**Action 3**	Strategically increase awareness of financial resources, incentives, and programs available through the City, county, and state that support the City's economic development priorities. Assist in ensuring the relevant audience is aware of these opportunities.	Short	Planning, Community Development, La Crosse County, State of WI
ED-3	**Opportunity 3: Improve the opportunities and pathways for a wide variety of employers to operate and grow.**			
ED 3-1	**Action 1**	Maintain an online public database of significant active development sites within the City's commercial zones.	Short	Planning, Community Development

Abbreviation	Action	Description	Priority	Lead Actor(s)
ED 3-2	**Action 2**	Continue to develop and refine subarea plans for targeted economic development zones, such as TIDs, to establish preferred development outcomes based on zones' locational advantages, suitable uses, and potential for employment opportunities.	Mid	Planning, Community Development
ED 3-3	**Action 3**	Increase the efficiency of the permitting process particularly for new developments in targeted high-impact economic clusters.	Short	Planning, CRM
ED 3-4	**Action 4**	Identify, prioritize, and pursue funding opportunities for the redevelopment of brownfield and grayfield sites in the City.	Long	Planning, Community Development
ED 3-5	**Action 5**	Advocate for improved regional and interstate high-speed heavy rail service to enhance La Crosse's position as the economic engine to attract employers.	Mid	7Rivers, LADCO, WEDC, La Crosse County, State of WI
ED-4	**Opportunity 4: Support small businesses and cultivate entrepreneurship, especially businesses owned by underrepresented groups.**			
ED 4-1	**Action 1**	Continue to support increased funding opportunities and programs available to small businesses, particularly those owned by historically disadvantaged populations.	Short	SBA Service Providers, Planning, Chamber of Commerce, La Crosse County, LADCO
ED 4-2	**Action 2**	Form strategic partnerships with local stakeholders and business service agencies to connect local entrepreneurs to resources to grow their businesses.	Mid	SBA Service Providers, Planning, Chamber of Commerce, La Crosse County, LADCO, DMI
ED 4-3	**Action 3**	Facilitate collaboration between local businesses, the University of Wisconsin–La Crosse College of Business Administration, and their Small Business Development Center to support the retention of graduates and promote small businesses in the City.	Short	UW-La Crosse, SBA Service Providers
ED 4-4	**Action 4**	Prioritize local businesses when contracting for City-financed [energy efficiency and renewable energy] projects, with special consideration given to unionized businesses and ones owned by women and minorities.	Short	Finance
ED-5	**Opportunity 5: Prioritize economic and housing security to support the upward mobility of residents.**			
ED 5-1	**Action 1**	Explore opportunities to collaborate with large employers to increase the supply of affordable housing in the City.	Mid	Planning, LADCO, Chamber of Commerce
ED 5-2	**Action 2**	Explore opportunities for adaptive re-use of underutilized properties for the development of additional housing units.	Mid	Planning, Community Development

Abbreviation	Action	Description	Priority	Lead Actor(s)
ED 5-3	**Action 3**	Support the stability and functioning of the existing childcare industry, while also supporting additional and/or expanded affordable childcare facilities in the City.	Short	Planning, La Crosse County
ED 5-4	**Action 4**	Consider requiring livable wages (80% of AMI as defined by HUD) as a condition to receiving applicable economic incentives.	Mid	Planning
ED 5-5	**Action 5**	Encourage workforce development in residential construction industries.	Ongoing	Western Technical College (WTC), La Crosse Area Builders Association
ED-6	**Opportunity 6: Foster a resilient economy in La Crosse that can adapt to shocks and stresses.**			
ED 6-1	**Action 1**	Encourage growth in underrepresented sectors in La Crosse.	Ongoing	Planning (Economic Development Administrator), Small Business Development Center (SBDC)
ED 6-2	**Action 2**	Identify mismatches between educational attainment and job sector growth in La Crosse to promote the availability of educated, job-ready residents.	Mid	Colleges & Universities
ED 6-3	**Action 3**	Support growth in tourism by promoting local cultural and environmental resources.	Ongoing	Arts Board, Parks
ED 6-4	**Action 4**	Promote local research, development, and production of green technology and products.	Short	UWL, Viterbo, Trane, Chart

Transportation

T-1	**Opportunity 1: Improve transit service and expand ridership.**			
T 1-1	**Action 1**	Regularly review and adjust route design to respond to shifts in ridership, especially related to the development of new housing or the expansion/contraction of major employers.	Ongoing	LAPC, MTU, Planning
T 1-2	**Action 2**	Ensure ease of use for MTU riders, including simple fare purchase, clear route maps, accessible bus stops, and technology for riders to view when the next bus will arrive.	Mid	MTU, LAPC
T 1-3	**Action 3**	Promote infill development in key transportation corridors so residents can access and support the viability of high-frequency transit routes.	Mid	Planning

Abbreviation	Action	Description	Priority	Lead Actor(s)
T 1-4	**Action 4**	Facilitate an annual contract between MTU transit and major employers to evaluate employee transit demand and usage.	Ongoing	MTU, Economic Development
T 1-5	**Action 5**	Ensure access and ADA compliance of all sidewalks and curb cuts throughout the year.	Ongoing	Public Works
T-2	**Opportunity 2: Expand the City's pedestrian and bicycle networks to ensure every street and all new development meets the safety and mobility needs of all users. Promote these networks as a driver for economic development, tourism, and recreation.**			
T 2-1	**Action 1**	Grow the City's "All Ages and Abilities" pedestrian and bicycle network through strategic investment in additional routes and infrastructure, especially facilities such as protected bike lanes that provide increased separation between users of non-motorized transportation and cars.	Mid	Planning, Public Works, BPAC, Committee for Citizens with Disabilities
T 2-2	**Action 2**	Conduct education, encouragement, and promotion initiatives that invite residents (including those who don't currently walk or bike as a form of transportation) to explore the City's walking and biking infrastructure.	Short	Planning
T 2-3	**Action 3**	Review development requirements to avoid excess off-street parking and ensure the provision of bike parking and safe pedestrian routes in site designs.	Ongoing	Public Works, Neighborhood Associations
T 2-4	**Action 4**	Continue to support residents and neighborhoods with the formalized traffic-calming program.	Long	LAPC, BPAC, Planning
T 2-5	**Action 5**	Collaborate with surrounding communities and LAPC to coordinate interconnecting pedestrian infrastructure such as Bluffland Traverse, a 50+ mile trail connecting Goose Island on the south side of La Crosse to Camp Decorah in Holmen.	Ongoing	Public Works, La Crosse County Health Dept., BPAC, Planning
T 2-6	**Action 6**	Comply with the City's Safe Routes to School Plan when considering, planning, and updating any infrastructure changes within two miles of a La Crosse School.	Ongoing	Planning, School District of La Crosse
T-3	**Opportunity 3: Embrace new transportation technologies, especially micromobility options and vehicle electrification.**			
T 3-1	**Action 1**	Encourage engineering staff responsible for the City's transportation infrastructure to stay informed on emerging best practices and technologies related to micromobility and electric vehicles through opportunities for continuing education.	Ongoing	Public Works, Planning
T 3-2	**Action 2**	Consider development of a Mobility Hub in downtown and other locations in the City.	Mid	Public Works, Planning
T 3-3	**Action 3**	Support the continuing transition to electric vehicles by developing a regional EV Infrastructure plan and considering zoning amendments to require charging stations in multifamily residential and office development. Specialized charging stations for e-bikes should also included in within this regional plan.	Mid	Planning, Public Works

Abbreviation	Action	Description	Priority	Lead Actor(s)
T-4	**Opportunity 4: Promote the use of the La Crosse Regional Airport in balance with neighborhood livability and environmental protections.**			
T 4-1	**Action 1**	Continue to maintain and enforce height and land use restrictions near the airport.	Ongoing	LSE, CRM
T 4-2	**Action 2**	If airport land becomes available for other uses, the long-term viability of the airport should be considered when determining future uses.	Long	LSE, Planning
T 4-3	**Action 3**	Monitor demand for enhanced transit opportunities to the airport, such as a potential public shuttle service to and from downtown La Crosse.	Mid	LSE, MTU, Private Service Providers
T 4-4	**Action 4**	Consider new/expanded economic development opportunities related to cargo transportation and other activities.	Mid	LSE, Economic Development
T-5	**Opportunity 5: Promote river-based transportation as a driver for economic development, tourism, and recreation.**			
T 5-1	**Action 1**	Continue to support waterfront programming and recreational opportunities.	Ongoing	Parks
T 5-2	**Action 2**	Encourage best practices for environmental protection regarding stormwater runoff and water quality.	Ongoing	Parks, Public Works
T 5-3	**Action 3**	Promote recent federal port designation and explore the additional funding opportunities this designation makes available to the City.	Mid	Parks, Harbor Commission
T-6	**Opportunity 6: Prioritize intergovernmental collaboration in transportation planning and investment.**			
T 6-1	**Action 1**	Utilize LAPC meetings to facilitate regional collaboration on all types of mobility and pursue one-on-one meetings as necessary to supplement interactions at LAPC.	Ongoing	Planning, LAPC
T 6-2	**Action 2**	Promote the Twin Cities-Milwaukee-Chicago Intercity Passenger Rail Project for quality passenger rail service from the La Crosse Depot to key regional destinations, and support efforts to increase the speed, frequency, and reliability of service.	Long	Explore La Crosse, Planning
T 6-3	**Action 3**	Work with WisDOT and local railroad operators to maintain the viability of existing rail corridors while protecting connectivity for existing neighborhoods and to promote future passenger rail operations both within the La Crosse region and to nearby larger cities.	Mid	Public Works, Planning

Abbreviation	Action	Description	Priority	Lead Actor(s)
Natural Resources & Resilience				
NR-1	**Opportunity 1: Increase habitat protection.**			
NR 1-1	**Action 1**	Coordinate long-term conservation and preservation investments with regional and state organizations and agencies.	Long	Parks
NR 1-2	**Action 2**	Update development buffer zones around areas of steep slopes and wetlands to state regulations and best practices.	Short	Planning, CRM
NR 1-3	**Action 3**	Restore natural ecosystem elements of French Island, and Riverside and Houska Parks.	Short	Parks
NR 1-4	**Action 4**	Encourage infill development and redevelopment to maximize the use of existing infrastructure and prevent development of marsh and forest areas.	Mid	Planning
NR 1-5	**Action 5**	Protect natural and man-made drainage ways' capacity to slow down, filter, and absorb stormwater.	Ongoing	Parks
NR 1-6	**Action 6**	Replace 5% of turf with native grasses and wildflowers to increase pollinator habitat.	Mid	Parks, Planning, CRM
NR 1-7	**Action 7**	Rezone the La Crosse River Marsh to "Conservancy."	Short	Planning
NR-2	**Opportunity 2: Expand awareness, access, and connectivity of natural areas.**			
NR 2-1	**Action 1**	Encourage public education and recreational use of the La Crosse River Marsh.	Ongoing	Parks
NR 2-2	**Action 2**	Maintain and expand long-term public access to rivers and wetlands.	Long	Planning, Parks
NR 2-3	**Action 3**	Preserve view corridors and sightlines at street intersections, including through required maintenance of private landscaped areas.	Ongoing	Planning
NR 2-4	**Action 4**	Incentivize and provide guidance for incorporating green spaces such as green roofs, living walls, and porous pavement in compact development with little impermeable surface.	Short	Planning
NR 2-5	**Action 5**	Revise policies protecting mature trees to include the replacement of lost trees, especially due to culling from invasive pests.	Short	Forestry

Abbreviation	Action	Description	Priority	Lead Actor(s)
NR 2-6	**Action 6**	Develop a nature- and people-friendly framework to guide landscaping, street furnishings, street lighting, trees, heritage streets, environmentally-focused art, and other improvements to the public realm.	Mid	Engineering, Parks
NR-3	**Opportunity 3: Strengthen resiliency of the natural & build environment.**			
NR 3-1	**Action 1**	Promote landscaped areas that include plant and tree types that serve a variety of ecological functions such as interception and filtration of stormwater, reduction of the urban heat island effect, and preservation and restoration of natural systems.	Short	Parks
NR 3-2	**Action 2**	Collaborate broadly on preparation for the impacts of climate change, including flood, drought, intense rain, and heatwaves.	Ongoing	Fire
NR 3-3	**Action 3**	Incorporate climate forecasts in stormwater management planning and infrastructure investments.	Ongoing	Utilities
NR 3-4	**Action 4**	Inventory, assess, clean up, and bring new compatible uses to contaminated sites (brownfields).	Ongoing	Planning
NR 3-5	**Action 5**	Improve the resilience of the community's water, wastewater, and stormwater infrastructure to flooding, particularly in high-risk areas.	Long	Utilities, Engineering
NR 3-6	**Action 6**	Incorporate consideration of climate change impacts into forest management plans and practices.	Ongoing	Forestry
NR 3-7	**Action 7**	Require low-maintenance landscaping in development plan to minimize irrigation system needs, resist drought and winter salting, handle stormwater and snow storage, allow for solar access, and minimize utility interference.	Mid	Parks, Planning
NR-4	**Opportunity 4: Support local food growing and distribution.**			
NR 4-1	**Action 1**	Advocate for agricultural preservation policies and practices in neighboring municipalities to maintain the family-owned farms that supply La Crosse's farmers markets.	Ongoing	Planning
NR 4-2	**Action 2**	Expand community gardens and farmers markets in areas where people have limited access to healthy and affordable food.	Mid	Planning
NR 4-3	**Action 3**	Incentivize grocery store development in underserved areas.	Short	Planning
NR 4-4	**Action 4**	Implement the recommendations of the Climate Action Plan to combat the effects of climate change on the local food system.	Short	Planning, Economic Development
NR 4-5	**Action 5**	Amend the zoning code to allow more small-scale urban agriculture.	Mid	Planning

Abbreviation	Action	Description	Priority	Lead Actor(s)
NR 4-6	**Action 6**	Establish guidelines and best management practices for urban agriculture.	Short	Planning
NR-5	**Opportunity 5: Maintain and enhance the accessibility, resilience, and diversity of the City's park and trail system.**			
NR 5-1	**Action 1**	Implement the recommendations of the City's Parks Strategic Plan to guide future park and recreation priorities and decision-making.	Ongoing	Parks
NR 5-2	**Action 2**	Regularly survey parks and recreation participants to understanding changing needs and desires.	Ongoing	Parks
NR 5-3	**Action 3**	Engage the community in ways to expand greenways and trails connecting parks.	Mid	Parks, Planning
NR 5-4	**Action 4**	Provide diverse amenities that promote accessibility and inclusivity for a broad range of ages, abilities, and interests.	Ongoing	Parks
NR 5-5	**Action 5**	Improve wildlife habitat, flood control, and pollution mitigation through the integration of native plants and green infrastructure at parks.	Short	Parks, Engineering
NR 5-6	**Action 6**	Establish pocket parks where there are gaps in the park system.	Mid	Parks, Neighborhood Associations

Utilities & Community Facilities

UC-1	**Opportunity 1: Reserve access to sanitary sewer and water service for City of La Crosse growth when new development occurs at the municipal boundary.**			
UC 1-1	**Action 1**	Continue to pursue and maintain boundary agreements with each of the neighboring towns and municipalities to ensure the development process is predictable and promotes a mix of development densities in areas already connected to La Crosse's public sewer and water.	Ongoing	Boundary Task Force
UC 1-2	**Action 2**	Do not permit the extension of City water and sewer service into Town lands except with annexation.	Ongoing	Boundary Task Force, Utilities
UC-2	**Opportunity 2: Perform regular maintenance and updates to La Crosse's sanitary sewer and water systems to ensure excellent service for all users.**			
UC 2-1	**Action 1**	Continue to utilize the 2040 Wastewater Strategic Plan to guide capital planning for the improvement of La Crosse's wastewater treatment system.	Ongoing	Utilities
UC 2-2	**Action 2**	Plan for known and anticipated water quality regulatory compliance issues, including for per- and polyfluoroalkyl substances (PFAS).	Long	Utilities

Abbreviation	Action	Description	Priority	Lead Actor(s)
UC 2-3	**Action 3**	Strategically invest in system improvements that are cost-effective and minimize service-related impacts to the extent possible.	Long	Utilities
UC-3	**Opportunity 3: Protect surface water quality by implementing stormwater management best practices.**			
UC 3-1	**Action 1**	Continue to meet the requirements of the WDNR's NR216 Wisconsin Pollution Discharge Elimination System (WPDES) Storm Water Permit, which regulates the stormsewer discharges from the City of La Crosse into local watersheds, including the Mississippi River.	Ongoing	Utilities
UC 3-2	**Action 2**	Limit development types near wellheads to protect the quality of the public water supply.	Long	Utilities, Planning
UC 3-3	**Action 3**	Limit impervious surfaces and utilize best management practices in all new development to promote water infiltration.	Long	Planning, Engineering
UC 3-4	**Action 4**	Encourage opportunities for outdoor recreation, public art, and community involvement in stormwater management, such as the creation of an adopt-a-drain program.	Long	Engineering, Arts Board, Parks, Planning, NRC
UC-4	**Opportunity 4: Strategically locate community facilities to ensure efficient access by the widest array of City residents possible.**			
UC 4-1	**Action 1**	Create long-range facilities plan to guide the scheduling and siting of new police, fire, or library facilities as well as continued maintenance and improvement of existing facilities.	Long	Police, Fire, Library
UC 4-2	**Action 2**	Co-locate community facilities when appropriate to improve service provision and reduce capital and operating costs.	Long	Various Departments
UC 4-3	**Action 3**	Ensure access to convenient community gathering spaces in every City neighborhood. These can be dedicated resident-use facilities such as community centers or spaces within facilities that primarily serve other City functions.	Mid	NRC, Parks, Planning
UC-5	**Opportunity 5: Foster positive collaboration between the City's police, fire, public school, and library systems and the residents they serve.**			
UC 5-1	**Action 1**	Encourage police officers to regularly interface with the public at community events to foster goodwill and trust amongst residents. Continue to fund and expand the Neighborhood Resource Officer Program.	Ongoing	Police, NRC, Neighborhood Associations
UC 5-2	**Action 2**	Create opportunities for outreach and education about the core responsibilities of the police, fire, and library departments, as well as solicit feedback on the success and areas of improvement in the provision of these key City services.	Mid	Police, Fire, Library, NRC, Neigh Associations

Abbreviation	Action	Description	Priority	Lead Actor(s)
UC 5-3	**Action 3**	Explore opportunities to repurpose closed or no longer used municipal buildings for other uses that serve La Crosse residents.	Mid	Planning, BPW, Parks

Intergovernmental Cooperation

IC-1	**Opportunity 1: Establish long-range land use agreements with neighboring municipal governments to reduce boundary disputes and improve land use coordination along the City's borders.**			
IC 1-1	**Action 1**	Encourage joint planning and action in the region by actively convening cooperative conversations and promoting shared commitments to mutual benefit.	Ongoing	Planning, La Crosse County, LAPC
IC 1-2	**Action 2**	With the support of La Crosse County, the La Crosse Area Planning Committee, and the Wisconsin Department of Administration Municipal Boundary Review section, pursue boundary agreements (new or updated) with the Towns of Medary, Shelby and Campbell that clarify the timing and extent of annexation and the terms of any extraterritorial service extension.	Long	Boundary Task Force
IC 1-3	**Action 3**	Encourage nearby municipal governments to adopt plans and zoning consistent with the preservation of open space and compact urban growth.	Long	Planning, La Crosse County, LAPC
IC 1-4	**Action 4**	Maintain clear and responsive channels of communication in conflict resolution.	Ongoing	La Crosse County, LAPC, Planning
IC-2	**Opportunity 2: Explore consolidation of services to reduce inefficiencies and provide the most cost-effective services to residents.**			
IC 2-1	**Action 1**	Continue to seek opportunities for proportional shared investment and shared use of community facilities.	Ongoing	Planning, La Crosse County, LAPC
IC 2-2	**Action 2**	Evaluate technology options that can improve emergency response convenience and speed, such as GPS technology that improves traffic flow.	Short	IT Department
IC 2-3	**Action 3**	Support compact growth patterns throughout the region to preserve natural resources and enhance the viability of transit service in more areas, consistent with Coulee Vision 2050.	Long	City, County, LAPC
IC 2-4	**Action 4**	Emphasize surface water management at a watershed level by establishing collaborative, watershed-based plans for stormwater management and waterway protection.	Ongoing	Engineering, Utilities
IC 2-5	**Action 5**	Support joint planning and action for the protection of environmental corridors for recreation and wildlife movement, including continued participation in the Blufflands Coalition.	Short	Parks, Marsh Coalition, Blufflands Group

Abbreviation	Action	Description	Priority	Lead Actor(s)
IC 2-6	**Action 6**	Develop a long-range facilities plan to identify underserved areas (such as locations where residents do not have easy access to services that might benefit them) and determine how to cost-effectively provide services to these areas.	Long	Planning, Various Departments
IC 2-7	**Action 7**	Perform a cost-benefit analysis during the consideration process for any future annexation.	Ongoing	Planning
IC-3	**Opportunity 3: Pursue the identification and formalization of shared goals with neighboring communities to aid in joint planning and decision-making.**			
IC 3-1	**Action 1**	Work with La Crosse County and other municipalities to develop regional approaches for shared challenges. When possible, memorialize shared challenges and commitments to collaborative action in some way, such as memoranda of understanding or jointly created and adopted plans.	Ongoing	Planning, La Crosse County, LAPC
IC 3-2	**Action 2**	Find opportunities to engage residents, especially underrepresented populations, in aspects of regional collaboration work, to reinforce and clarify the public interest in those efforts.	Short	Planning, La Crosse County, LAPC
IC 3-3	**Action 3**	Make consideration of regional cooperation a required step in the annual budgeting process for City departments, utilities, and services.	Short	Planning



▲ **Credit: Dylan Overhouse**

Exhibit 19

Town Sewage and Sewerage Disposal Ordinance

ARTICLE II. SEWERS AND SEWAGE DISPOSAL

DIVISION 1. GENERALLY

Sec. 36-19. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Act means the Clean Water Act.

Ammonia nitrogen (NH3-N) means one of the oxidation states of nitrogen, in which nitrogen is combined with hydrogen in molecular form as NH3 or in ionized form as NH4. Quantitative determination of ammonia nitrogen shall be made in accordance with procedures set forth in the most recent edition of "Standard Methods."

Approving authority means the town utility district board, or its duly authorized committee, agent or representative.

Biochemical oxygen demand (BOD) means the quantity of oxygen utilized in the biochemical oxidation of organic matter in five days at 20 degrees Celsius, expressed in milligrams per liter. Quantitative determination of BOD shall be made in accordance with procedures set forth in the most recent edition of "Standard Methods."

Biological sludge means a liquid or semi-liquid microbial mass produced by the reproduction of individual microorganisms under favorable homeostatic conditions.

Building drain means that part of the lowest horizontal piping of a drainage system that receives the discharge from waste and other drainage pipes inside the wall of the building and conveys it to the building sewer, beginning approximately five feet outside the inner face of the building wall.

Building sewer means the extension from the building drain to the public area, also referred to as the lateral. The town utility district shall not be responsible for the construction and maintenance of building sewers or laterals except as specifically provided in this article.

Bypass means the intentional diversion of waste streams from any portion of an industrial user's treatment facility.

CFR means the Code of Federal Regulations of the United States.

Chemical oxygen demand (COD) means an analytic measurement performed in a controlled environment by which the organic matter content of a sample is determined through the use of a strong chemical oxidant. Quantitative measurements of COD are performed in accordance with 40 CFR 136.

City means the City of La Crosse, Wisconsin.

City board of public works means a board of the City of La Crosse.

Clean Water Act or *Act* means the Federal Water Pollution Control Act as amended by the Clean Water Act and the Water Quality Act of 1987, 33 USC 1251 et seq., pursuant to which the U.S. EPA establishes guidelines, limitations and standards.

Commercial user means any user whose premises are used primarily for the conduct of a profit-oriented enterprise in the fields of construction, wholesale or retail trade, finance, insurance, real estate or services and

who discharges primarily normal domestic sewage. Religious institutions and non-profit agencies may be classified as commercial users.

Compatible pollutants means biochemical oxygen demand, suspended solids, phosphorus, nitrogen, or pH, plus additional pollutants identified in the WPDES permit for the wastewater treatment works receiving the pollutant, if such works were designed to treat such additional pollutants to a substantial degree.

Direct contact cooling means any process used for the purpose of heat dissipation whereby water is brought into direct or intimate contact with any industrial, manufacturing, trade, or business product.

Discharge rate, average daily, means the total volumetric discharge, in gallons, occurring within a 24-hour period which is representative of the majority of operational days in which a wastewater discharge occurs.

Discharge rate, maximum daily, means the total volumetric discharge, in gallons, occurring within a 24-hour period which is representative of the maximum volume of wastewater discharged under other than average circumstances.

Easement means an acquired legal right for the specific use of land owned by others.

Effluent means any liquid waste, semi-liquid waste, or solid waste suspended in water, and discharged by a user.

Emergency situation means any situation that presents an immediate hazard or threat to human life or health, the environment, or the integrity of the wastewater treatment system, including biological treatment processes.

EPA means the United States Environmental Protection Agency.

Explosive discharges means pollutants which create a fire or explosion hazard in the POTW, including, but not limited to, waste streams with a closed cup flashpoint of less than 140 degrees Fahrenheit or 60 degrees Celsius using the test methods specified in 40 CFR 261.21.

Fat, oils, and grease (FOG) means substances with similar physical characteristics which are determined quantitatively on the basis of the hexane extractable materials (HEM) method as approved by the state department of natural resources or environmental protection agency.

Flow proportional composite sample means a composite sample consisting of a series of discrete sample aliquots of a waste stream, taken at the same sampling point at intervals in time over the course of a 24-hour period, with the volume of each discrete aliquot proportional to the volume of the waste stream passing the sampling point at each sampling interval.

Garbage means the residue from the preparation, cooking and dispensing of food, and from the handling, storage and sale of food products and produce.

Grab sample means a single sample collected at a particular place and time and representative of the waste stream at that time and place only.

Grease, oil, or sand interceptor or trap means a basin, pit, sump, or other device designed to intercept and collect grease, sand, or oil, and prevent their entry into the wastewater collection system.

Ground garbage means the residue from the preparation, cooking and dispensing of food that has been shredded to such degree that all particulates will be no greater than one-half inch in any dimension and will be carried freely in suspension under normal flow conditions in sewers.

Hydraulic load means a measurement of the volume of water-related loading imposed on the physical structures of the wastewater collection or treatment system.

Incompatible pollutants of wastewater means wastewater or septage with pollutants that will adversely affect or disrupt the wastewater treatment processes, effluent quality or sludge quality if discharged to the wastewater facilities.

Indirect discharge or*discharge* means the introduction of pollutants into a POTW from any non-domestic source regulated under section 307(b), (c), or (d) of the Act.

Industrial user means any user whose premises are used primarily for the conduct of a profit-oriented enterprise in the fields of manufacturing, dairy products processing, meat processing, other food and drink products, painting or finishing operations, transportation, communications or utilities, mining, agriculture, forestry, or fishing. Users operating under any of the conditional uses identified in the industrial or manufacturing zoning districts are also industrial users.

Industrial waste means the wastewater from an industrial process, trade, or business, as distinct from domestic sewage, including cooling water and the discharge from pretreatment facilities.

Inert sludge means a sludge or material consisting primarily of detritus such as sand, gravel, grit, spent grains, garbage and similar materials.

Interference means a discharge which alone or in conjunction with a discharge or discharges from other sources, both:

(1) Inhibits or disrupts the POTW, its treatment processes or operations, or its sludge processes, use or disposal; and

(2) Therefore is a cause of a violation of any requirement of the POTW's NPDES permit as further defined in 40 CFR 403.3(i). A discharger or user significantly contributes to such a city permit violation if such discharger:

   a. Discharges a daily pollutant loading in excess of that allowed by the discharger's city issued permit, this article, or state or federal law.

   b. Discharges wastewater which substantially differs in nature or constituents from the discharger's average discharge.

   c. Knows or has reason to know that its discharge, alone or in conjunction with discharges from other sources, would result in the city violating its WPDES permit or prevent sewage sludge use or disposal in accordance with normal practice, including normal application rates on agricultural land.

Licensed disposer means a person or business holding a valid license to do septage servicing under Wis. Admin. Code ch. NR 113.

Mass discharge quantity means the mass of material discharged, on a dry weight basis, into the wastewater system during a given time period. Unless otherwise specified, the mass discharge quantity shall be expressed as pounds per day of a particular constituent or combination of constituents.

Milligrams per liter (mg/l) means a weight-to-weight ratio; the milligrams per liter value (mg/l) multiplied by the factor 8.34 shall be equivalent to pounds per million gallons of water. Milligrams per liter is equivalent to parts per million.

Municipal wastewater means the wastewater of a community. From the standpoint of source, it may be a combination of the liquid and water-carried wastes from residences, commercial buildings, industrial plants and institutions, together with any groundwater, surface water and stormwater that may have inadvertently entered the sewer system.

National pretreatment standard, pretreatment standard, or *standard* means any regulation containing pollutant discharge limits promulgated by the United States Environmental Protection Agency in accordance with

section 307(b) and (c) of the Act (33 USC 1317), which applies to industrial users. This term includes prohibitive discharge limits established pursuant to 40 CFR part 403.5 or any revision thereto.

Natural outlet means any outlet, including storm sewers, into a watercourse, pond, ditch, lake or other body of surface water or groundwater.

New user means any person not currently inventoried as a source of discharge into the wastewater treatment system, or any person proposing to discharge a non-domestic waste which had not been previously inventoried as a source of discharge.

Nondomestic wastewater means any wastewater containing a greater concentration of, or a greater number of pollutants, than would be found in wastewater discharged from a typical domestic residence.

Normal domestic sewage means sanitary sewage resulting from the range of normal domestic activities, in which BOD, SS, total Kjeldahl nitrogen, and phosphorus concentrations meet the following:

(1) A five-day, 20-degree C BOD of not more than 250 mg/l.

(2) A suspended solids content of not more than 250 mg/l.

(3) A total Kjeldahl nitrogen content of not more than 35 mg/l.

(4) A total phosphorus content of not more than ten mg/l.

NPDES permit or *National Pollutant Discharge Elimination System Permit* means a permit setting forth conditions for the discharge of any pollutant or combination of pollutants into the navigable waters of the United States pursuant to section 307(b) and (c) of the Act or pursuant to section 402 of the Federal Water Pollution Control Act (33 USC 1342).

Parts per million (ppm) means a weight-to-weight ratio; the parts per million value multiplied by the factor 8.34 shall be equivalent to pounds per million gallons of water. Parts per million is equivalent to milligrams per liter (mg/l).

Pass-through means a discharge which exits the POTW into waters of the state in quantities or concentrations which, alone or in conjunction with a discharge or discharges from other sources, causes a violation of any requirement of the POTW, NPDES or WPDES permit (including an increase in the magnitude or duration of a violation). A discharger significantly contributes to such permit violation when it:

(1) Discharges a daily pollutant loading in excess of that allowed by a city issued discharge permit, this article, or any state or federal regulation.

(2) Discharges wastewater which substantially differs in nature and constituents from the discharger's average discharge.

(3) Knows or has reason to know that its discharge, alone or in conjunction with the discharges from other dischargers, would result in a permit violation.

(4) Knows or has reason to know that the city is, for any reason, violating the final effluent limitations of the city's permit, and that the discharger's discharge, either alone or in conjunction with other discharges, increases the magnitude or duration of the city's violation.

Person means any and all persons, including any individual, firm, company, municipal or private corporations, association, society, institution, enterprise, government agency or other entity.

pH means the logarithm of the reciprocal of the hydrogen ion concentration. The concentration is the weight of hydrogen ions, in grams per liter of solution. Neutral water, for example, has a pH value of 7 and a hydrogen ion concentration of 10^{7}.

Pollutant means any dredged soil, solid waste, incinerator residue, sewage, garbage, sewage sludge, munitions, chemical wastes, biological materials, radioactive materials, heat, wrecked or discharged equipment, rock, sand, cellar dirt and industrial, municipal, commercial and agricultural waste or any other contaminant.

POTW pretreatment program means a program administered by a POTW that meets the criteria established in 40 CFR 403.3 and 40 CFR 403.9 and which has been approved by a regional administrator or state director in accordance with 40 CFR 403.11.

Premises means a parcel of real estate including any improvements thereon which is a user of the wastewater treatment system.

Pretreatment means the process of equalizing or reducing the amount of pollutants, eliminating pollutants, or altering the nature of pollutants in effluent to a less harmful state by physical, chemical or biological processes prior to, or in lieu of, discharging the effluent into the wastewater treatment system.

Private sewer means any sewer outside of a public right-of-way or public easement. Except as provided in this article, a private sewer shall not be subject to the jurisdiction of the town utility district and the town utility district shall not be responsible for the construction and/or maintenance of such sewer.

Process wastewater means any effluent resulting from any industrial, trade, manufacturing, business, or direct contact cooling process or from any development, recovery or processing of natural resources.

Public sewer means any sewer provided by or subject to the jurisdiction of the town utility district. it shall also include sewers within or outside the corporate boundaries that serve more than one person and ultimately discharge into the town utility district sanitary sewer system, even though those sewers may not have been constructed with town utility district funds. Public sewers shall not include private sewers or building sewers.

Public user means any user discharging normal domestic sewage whose premises are used primarily by a governmental entity, private school or public school.

Publicly owned treatment works (POTW) means a treatment works as defined by section 212 of the Act, which is owned by a state or municipality (as defined by section 502(4) of the Act). The term "publicly owned treatment works" includes any devices and systems used in the storage, treatment, recycling, and reclamation of municipal sewage or industrial wastes of liquid nature. It also includes sewers, pipes, and other conveyances only if they convey wastewater to a POTW treatment plant. The term "publicly owned treatment works" also means the municipality as defined in section 502(4) of the Act, which has jurisdiction over the indirect discharges to and the discharges from such a treatment works.

Qualified professional means a person with sufficient technical knowledge of the user's permit requirements, facilities, and discharge characteristics to determine and confirm whether or not the user's discharge is consistently compliant, and if not, what additional measures must be taken to achieve compliance.

Radioactive waste means elements or isotopes, whether free or combined, which are a source of particles and/or rays resulting from the disintegration of atomic nuclei caused by fission, fusion, particle acceleration, or related artificial sources or processes.

Residential user means any dwelling discharging normal domestic sewage. This includes single-family homes, mobile homes, duplex units and apartment units. Each single-family residential unit shall be invoiced as a separate user.

Sanitary sewage means a combination of water-carried wastes from residences, business buildings, institutions and industrial plants (other than industrial wastes from such plants), together with such ground, surface and stormwaters as may be present.

Sanitary sewer means a combination of liquid and water-carried wastes from residences, commercial buildings, industrial plants, and institutions, together with small quantities of ground waters, stormwaters, and surface waters that are not admitted intentionally.

Septage means the wastewater or contents of septic or holding tanks, dosing chambers, seepage beds, seepage pits, seepage trenches, privies or portable restrooms.

Sewage means the spent water of a community. The preferred term is "municipal wastewater."

Sewer service areas means the areas presently served and anticipated to be served by a municipal wastewater collection system. The sewer service area is the town.

Sewer service charge means a service charge levied on users of the wastewater collection facilities for payment of capital expenses as well as the treatment charges, operation and maintenance costs, and replacement of said facilities.

Sewer system means the common sanitary sewers within a sewerage system that are primarily installed to receive wastewaters directly from facilities which convey wastewater from individual structures or from private property, and which include service connection "Y" fittings designed for connection with those facilities. The facilities which convey wastewater from individual structures, from private property to the public sanitary sewer, or its equivalent, are specifically excluded from the definition of sewerage collection system; except that pumping units and pressurized lines for individual structures or groups of structures may be included as part of a sewer system when such units are cost-effective and are owned and maintained by the town utility district.

Sewerage system means all structures, conduits and pipes, by which sewage is collected, treated, and disposed of, except plumbing inside and in connection with buildings served, and service pipes, from building to street main.

Signatory requirements means requirements that all reports be signed by the following:

(1) By a responsible corporate officer if the user is a corporation. A responsible corporate officer means:

a. A president, secretary, treasurer, or vice-president of the corporation; or

b. A manager of one or more manufacturing, production, or operation facilities employing more than 250 persons, if authority to sign documents has been assigned or delegated to the manager in accordance with corporate procedures.

(2) By a general partner or proprietor if the user is a partnership or sole proprietorship, respectively.

(3) By a duly authorized representative of the individual designated in subsection (1) or (2) of this definition if:

a. The authorization is made in writing by the individual described in subsection (1) or (2) of this definition;

b. The authorization specifies either an individual or a position having responsibility for the overall operation of the facility from which the discharge originates, or having overall responsibility for environmental matters for the user; and

c. The authorization is submitted to the POTW prior to or concurrent with required reports.

Significant industrial user (SIU) means all industrial users subject to categorical pretreatment standards under 40 CFR 403.6 and 40 CFR chapter I, subchapter N (40 CFR 401—471); and any other industrial user that:

(1) Discharges an average of 25,000 gallons per day or more of process wastewater to the POTW (excluding sanitary, noncontact cooling and boiler blowdown wastewater);

(2) Contributes a process waste stream which makes up five percent or more of the average dry weather hydraulic or organic capacity of the POTW treatment plant; or

(3) Is designated as such by the control authority as defined in 40 CFR 403.12(a) on the basis that the industrial user has a reasonable potential for adversely affecting the POTW's operation or for violating any pretreatment standard or requirement in accordance with 40 CFR 403.8(f)(6).

Significant noncompliance (SNC) means significant noncompliance is a violation that meets any of the following criteria:

(1) Violations of wastewater discharge limits.

a. *Chronic violations.* 66 percent or more of the measurements exceed the same daily maximum limit or the same average limit in a six-month period (any magnitude of exceedance).

b. *Technical review criteria (TRC) violations.* 33 percent or more of the measurements exceed the same daily maximum limit by more than the TRC, or 33 percent of the monthly (or weekly, etc.) average measurements exceed the monthly (weekly, etc.) average limit by more than the TRC in a six-month period. There are three levels of TRC:

1. Group I for conventional pollutants (BOD, TOSS, fats, oil, and grease). TRC =1.4.

2. Group II for all other pollutants. TRC = 1.2.

3. pH. Any exceedance of upper or lower limits by 0.4 standard units or more.

(2) Any other violation of effluent limit (average or daily maximum) that the city's director of public works believes has caused, alone or in combination with other discharges, interference or pass-through or endangered the health of the sewage treatment personnel or the public.

(3) Any discharge of a pollutant that has caused imminent endangerment to human health/welfare or to the environment and has resulted in the POTW's exercise of its emergency authority to halt or prevent such a discharge.

(4) Violations of compliance schedule milestones contained in a city industrial user discharge permit or enforcement order for starting construction, completing construction, or attaining final compliance by 90 days or more after the schedule date.

(5) Failure to provide reports for compliance schedules, self-monitoring data, or categorical standards (baseline monitoring reports, 90-day compliance reports, and periodic reports) within 30 days from the due date.

(6) Failure to accurately report noncompliance.

(7) Any other violation or group of violations that the board considers to be significant.

Slug load means any substance released at a discharge rate and/or concentration that causes interference to wastewater treatment processes or plugging or surcharging of the sewer system.

Slug loadordischarge means any discharge of a non-routine, episodic nature, including, but not limited to, an accidental spill or a non-customary batch discharge.

Standard industrial classification (SIC) means a classification code issued by the Executive Office of the President, Office of Management and Budget, for use in the classification of establishments by types of business and the primary and economic activities engaged in.

Standard Methods means the examination and analytical procedures set forth in the most recent edition of "Standard Methods for the Examination of Water, Sewage, and Industrial Wastes," published jointly by the American Public Health Association, the American Water Works Association and the Water Environment Federation.

Storm drain (sometimes termed "storm sewer") means a drain or sewer for conveying surface water, groundwater, subsurface water, or unpolluted water from any source.

Stormwater runoff means that portion of the rainfall that is collected and drained into the storm sewers.

Superintendent or *wastewater utility superintendent* means an appointee of the city's director of public works or board whose responsibility shall be the operation and maintenance of the wastewater and stormwater collection systems, and the wastewater treatment system.

Suspended solids or*total suspended solids* means solids that either float on the surface of, or are in suspension in, water, wastewater, septage, or other liquids, and that is removable by laboratory filtering as prescribed in "Standard Methods" and is referred to as nonfilterable residue.

Time proportional composite sample means a composite sample consisting of a series of discrete sample aliquots of a waste stream, taken at the same sampling point at intervals in time over the course of a 24-hour period, with the volume of each discrete aliquot being equal in volume and collected equidistant in time.

Toxic, toxics or *toxic pollutants* means a substance or combination of substances defined as toxic in regulations promulgated by the administrator of the United States Environmental Protection Agency under the provisions of section 307(a) of the Federal Water Pollution Control Act, or other federal statutes and Wis. Stats. § 283.21.

Upset means an exceptional discharge incident in which a user unintentionally and temporarily is in a state of noncompliance, and the noncompliance is not caused by inadequate treatment facilities, lack of proper preventative maintenance, or careless or improper operation.

User classes means categories of users having similar flows and water characteristics; that is, levels of biochemical oxygen demand, suspended solids, nitrogen, etc. For the purposes of this article, there shall be four user classes: residential, commercial, industrial and public authority.

Waste means any and all liquid, solid, gaseous, or radioactive, substances resulting from human habitation, or from any production, manufacturing, or processing operation.

Wastewater means the liquid and water-carried industrial or domestic wastes from dwellings, commercial buildings, industrial facilities, and institutions, whether treated or untreated. Chemical elements and compounds that are typically found in wastewater and may be regulated by this chapter are:

Ammonia Nitrogen	NH3
Arsenic	As
Cadmium	Cd
Copper	Cu
Chromium	Cr
Cyanide	CN
Lead	Pb
Mercury	Hg
Nickel	Ni
Nitrogen	N
Phosphorus	P
Radium	Ra
Zinc	Zn

Wastewater constituents or*wastewater characteristics* means qualities of wastewater that may include, but are not limited to, chemical, physical, bacteriological, and radiological parameters, including volume and flow rate, and other applicable characteristics that serve to define, classify, or measure the contents, quality, quantity, and strength of wastewater.

Wastewater facilities means the structures, equipment and processes required to collect, carry away, store, and treat domestic and industrial waste and dispose of the effluent and sludge.

Wastewater treatment works means an arrangement of devices and structures for treating wastewater, septage, industrial waste and sludge. The term "wastewater treatment works" is sometimes used as synonymous with sewage treatment facility. The wastewater treatment works serving the town utility district is owned and operated by the city.

Watercourse means a natural or artificial channel for the passage of water, either continuously or intermittently.

WPDES means the Wisconsin Pollutant Discharge Elimination System permit issued to the city per Wis. Admin. Code ch. NR 210.

(Code 1988, § 7.10(art. II); Ord. of 12-12-2006)

Sec. 36-20. Intent and object.

(a) This article regulates the use of public and private sewers and drains, discharge of septage and the discharge of waters and wastes into the public sewerage systems within the town. It provides for and explains the method used for levying and collecting wastewater service charges, sets uniform requirements for discharges into the wastewater collection system and enables the town utility district to comply with administrative provisions and other discharge criteria that are required or authorized by the state, federal law or the city. Its intent is to derive the maximum public benefit by regulating the characteristics of wastewater discharged into the town utility district sewerage system.

(b) This article sets forth uniform requirements for direct and indirect contributors of wastewater discharged into the town utility district wastewater collection system and the city wastewater collection and treatment system and enables the town utility district and city to comply with applicable local, state, federal laws and general pretreatment regulations (40 CFR, part 403). The objectives of this article are:

(1) To prevent the introduction of deleterious materials into the wastewater collection system that will interfere with the operation of the sewage collection and treatment system.

(2) To prevent the introduction of excessive quantities of pollutants into the wastewater treatment system which do not receive adequate treatment through treatment processes and which will pass partially treated or untreated into the Mississippi River or diffuse into the atmosphere.

(3) To prevent the contamination of municipal wastewater sludge and to improve the opportunity to beneficially recycle the sludge in conformity with applicable agricultural land spreading regulations.

(4) To prevent the introduction of pollutants or materials into the sewer system that are damaging or potentially damaging to the wastewater collection or treatment system or threaten the health or safety of wastewater workers.

(5) To prevent the introduction of pollutants or materials into the wastewater system which will cause the city's treatment plant to violate its WPDES discharge permit or be otherwise incompatible with the system.

(c) This article provides for the regulation of wastewater discharged into the sewer system through the issuance of permits to certain users of the system and through enforcement activities consistent with the provisions of this article and applicable state and federal law. In addition, this article provides for the establishment of fees for the equitable distribution of expenses resulting from the regulatory program established herein.

(d) This article provides a means for determining wastewater volumes, constituents and characteristics, the setting of charges and fees and the issuing of permits to certain users. Revenues derived from the application of this article shall be used to defray the costs of operating and maintaining adequate wastewater collection and treatment systems and to provide sufficient funds for capital outlay, debt service costs and capital

improvements. The charges and fees herein have been established pursuant to requirements of the state statutes. This article shall supersede any previous ordinance, rules or regulations; and shall repeal all parts thereof that may be inconsistent with this article. If there is any conflict between this article and any applicable city ordinance or state statute, the ordinance or statute shall be controlling.

(Code 1988, § 7.10(art. I); Ord. of 12-12-2006)

Sec. 36-21. Violations and penalties.

(a) *Damages.* No unauthorized person shall maliciously, willfully, or negligently break, damage, destroy, uncover, deface, or tamper with any structure or equipment that is a part of the wastewater facilities.

(b) *Written notice of violation.* Any person connected to the wastewater facilities found to be violating a provision of this article shall be served by the town utility district board with a written notice stating the nature of the violation and providing a reasonable time for the satisfactory correction thereof. The offender shall, within the period of time stated in such notice, permanently cease all violations. The enforcement responses incorporated into such enforcement guidelines document are listed in order of severity as follows:

(1) *Informal notice (IN).* Informal notice shall be achieved through a telephone call, inspection visit, informal meeting, or letter. Using any of these methods, an authorized agent of the board may discuss with the user the noncompliance and its timely correction.

(2) *Notice of violation (NOV).* A notice of violation will be issued by the town utility district board or its authorized agent for noncompliance based on the criteria contained in this article, the user's discharge permit, and the enforcement guidelines. The NOV will state the specific nature of the violation and the applicable permit or ordinance section(s) violated. The NOV will require a response from the user within 15 days to establish the reasons for the noncompliance and to provide a written plan for the satisfactory and expeditious correction of the noncompliance.

(3) *Compliance order (CO).* The wastewater utility superintendent and the town utility district board will issue an administrative order based on the criteria contained in this article or the user's discharge permit. Such CO may contain requirements and deadlines for specific action by the user, compliance schedules, or prohibit certain actions or discharges by the user. A CO may not require termination of sewer or water service, but may require elimination of a specific noncomplying discharge.

(c) *Deleterious discharge.* Any person found to be responsible for accidentally allowing a deleterious discharge into the wastewater facilities which causes damage to the facilities and/or receiving water body shall, in addition to a forfeiture, pay the amount to cover all damages, both of which will be established by the town utility district board and the city board of public works.

(d) *Discharge reporting.* Any person responsible for a discharge that may have a detrimental impact on the sewerage system shall immediately report the nature and amount of the discharge to the town utility district clerk and wastewater utility superintendent.

(e) *Continued violations.* Any person, partnership, or corporation, or any officer, agent, or employee thereof, who shall continue any violation beyond the aforesaid notice time limit provided, shall, upon conviction thereof, forfeit not less than $500.00, together with the costs of prosecution. Each day in which any violation is continued beyond the aforesaid notice time limit shall be deemed a separate offense.

(f) *Liability to town for losses.* Any person violating any provision of this article shall become liable to the town utility district for any expense, loss, or damage occasioned by reason of such violation that the town utility district might suffer as a result thereof.

(g) *Damage recovery.* The town utility district shall have the right of recovery from all persons, any expense incurred by said system for the repair or replacement of any part of the wastewater facilities damaged in any manner by any person by the performance of any work under their control, or by any negligent acts.

(h) *Penalties.* Any person who shall violate any of the provisions of this article or rules or regulations of the town utility district or who shall connect a service pipe or discharge without first having obtained a permit therefor; or who shall violate any provisions of the state statutes, Wisconsin Administrative Code, or any other materials which are incorporated by reference, shall be punished as provided in section 1-7. This, however, shall not bar the town from enforcing the connection duties set out in section 36-26(b) for mandatory hookup.

(i) *Appeal procedures.* Any user, affected by any decision, action or determination, including cease and desist orders, made by the interpreting or implementing provisions of this article may file with the town utility district a written request for reconsideration within ten days of the date of such decision, action, or determination, setting forth in detail the facts supporting the user's request for reconsideration. The town utility district shall render a decision on the request for reconsideration to the user in writing within 15 days of receipt of request. If the ruling on the request for reconsideration made by the town utility district is unsatisfactory, the person requesting reconsideration may, within ten days after notification of the action, file a written appeal with the town utility district. A fee in the amount established by the fee schedule shall accompany any appeal. This fee shall be refunded if the appeal is sustained in favor of the appellant.

(Code 1988, § 7.10(art. X, §§ 1—9); Ord. of 12-12-2006)

Sec. 36-22. Amendments.

The town utility district, through its duly qualified governing body, may amend this article in part or in whole whenever it may deem necessary, but such right will be exercised only upon notice and proper hearing on the proposed amendment.

(Code 1988, § 7.10(art. XI, § 3); Ord. of 12-12-2006)

Sec. 36-23. Management, operation, and control.

(a) *Authority.* The management, operation and control of the wastewater facilities of the town utility district is vested in the town utility district board; all records, minutes and all written proceedings thereof shall be kept by the town utility district clerk; the town utility district clerk shall keep all the financial records.

(b) *Construction.* The town utility district board shall have the power to construct pumping stations and sewer lines for public use and shall have the power to lay sewer pipes in and through the alleys, streets and public grounds of the town; and generally, to do all such work as may be found necessary or convenient in the management of the wastewater facilities. The town utility district board shall have power by themselves, their officers, agents and representatives to enter upon any land for the purpose of making examination in the performance of their duties under this article, without liability therefor; and the town utility district board shall have power to purchase and acquire for the town utility district any real and personal property which may be necessary for construction of the wastewater facilities, or for any repair, remodeling, or additions thereto.

(c) *Maintenance of services.* The property owner shall maintain the building sewer from the street main to the house and including all controls between the same, without expense to the town utility district, except when they are damaged as a result of negligence or carelessness on the part of the town utility district. All building sewers must be maintained free of defective conditions, by and at the expense of the owner or occupant of the property. When any building sewer is to be re-laid and there are two or more buildings on such service,

each building shall be disconnected from such sewer and a new building sewer will be installed for each building.

(d) *Condemnation of real estate.* Whenever any real estate or any easement therein, or use thereof, shall in the judgment of the town utility district board be necessary to the wastewater facilities, and whenever, for any cause, an agreement for the purchase thereof, cannot be made with the owner thereof, the town utility district board shall proceed with all necessary steps to take such real estate, easement, or use by condemnation in accordance with the state statutes and the Uniform Relocation and Real Property Acquisition Policy Act of 1970, if federal funds are used for the project associated with the real estate or easement.

(e) *Title to real estate and personalty.* All property, real, personal and mixed, acquired for the construction of the wastewater facilities, and all diagrams, papers, books and records connected therewith said wastewater facilities, and all buildings, machinery and fixtures pertaining thereto, shall be the property of the town utility district.

(Code 1988, § 7.10(art. III); Ord. of 12-12-2006)

Sec. 36-24. User rules and regulations.

(a) The rules, regulations, and sewer rates of the town utility district, hereinafter set forth, shall be considered a part of the contract with every person, company or corporation who is connected to or uses the sewer system and every such person, company or corporation by connecting with the sewer system shall be considered as expressing their assent to be bound thereby. Whenever any of said rules and regulations, or such others as the utility district may hereinafter adopt, are violated, the use or service shall be shut off from the building or place of such violation (even though two or more parties are receiving service through the same connection) and shall not be re-established except by order of the town utility district board and on payment of all arrears, the expenses and charges of shutting off and putting on, and such other terms as the town utility district board may determine, and a satisfactory understanding with the party that no further cause for complaint shall arise. In case of such violation, the town utility district board, furthermore, may declare any payment made for the service by the party or parties committing such violation, to be forfeited, and the same shall thereupon be forfeited. The right is reserved to the town utility district board to change these said rules, regulations, and sewer rates from time to time as they may deem advisable; and make special rates and contracts in all proper cases.

(b) The rules and regulations for the government of licensed plumbers, sewer users and others, are hereby adopted and established.

(Code 1988, § 7.10(art. IV, § 1); Ord. of 12-12-2006)

Sec. 36-25. Plumbers.

No plumber, pipe fitter, or other person will be permitted to do any plumbing or pipe fitting work in connection with the sewer system without first receiving a license from the state and obtaining permission from the town utility district board. All service connections to the sewer main shall comply with state plumbing code.

(Code 1988, § 7.10(art. IV, § 2); Ord. of 12-12-2006)

Sec. 36-26. Private systems.

(a) *Septic tanks prohibited.* From June 30, 2005, the use of septic tanks, holding tanks or any other private sewage disposal system within the area of the town shall not be permitted unless specifically approved by the town utility district board.

(b) *Mandatory hook-up.* The owner of each parcel of land within the town adjacent to a sewer main on which there exists a building usable for human habitation or in a block through which such system is extended, shall connect to such system within 90 days of notice in writing from the town utility district board. Upon failure to do so, the town utility district board may cause such connection to be made and bill the property owner for such costs. If such costs are not paid within 30 days, such costs shall be assessed as a special tax lien against the property; however, that the owner may within 30 days after the completion of the work file a written option with the town utility district board stating that he or she cannot pay such amount in one sum and ask that there be levied in not to exceed five equal, annual installments and that the amount shall be so collected with interest at the rate of eight percent per annum from the completion of the work, the unpaid balance being a special tax lien, all pursuant to Wis. Stats. § 281.45.

(c) *Penalty.* In lieu of the above, the town utility district at its option may impose a penalty for the period that the violation continues, after ten days' written notice to any owner failing to make a connection to the sewer system, of a fine in the amount of $5.00 per day. Upon failure to make such payment, said charge shall be assessed as a special tax lien against the property, all pursuant to Wis. Stats. § 281.45.

(d) *Failure to connect; public health.* This article ordains that the failure to connect to the sewer system is contrary to the minimum health standards of the town and fails to ensure preservation of public health, comfort, and safety of the town.

(Code 1988, § 7.10(art. IV, § 3); Ord. of 12-12-2006)

Sec. 36-27. Application for sewer service.

(a) Every person desiring to connect to the sewer system shall file an application in writing to the town utility district clerk on such form as is prescribed for that purpose. Such application forms will be furnished at the office of the town utility district clerk. The application must state fully and truthfully all the wastes which will be discharged. If the applicant is not the owner of the premises, the written consent of the owner must accompany the application. Persons connected to the sewer system of the town utility district are referred to herein as "users".

(b) Sewer service is limited to parcels within the town limits unless a special contract for service is approved by the town utility district board.

(c) The city shall be permitted connections to the utility district sewer system either to itself or to persons or entities whose land is at the time of connection within the city limits. Connection to the utility district sewer shall be at the expense of the city or the property owner receiving service.

(d) If it appears that the service applied for will not provide adequate service for the contemplated use, the town utility district board may reject the application. If the town utility district clerk approves the application, it shall issue a permit for services as shown on the application upon payment of the connection charge.

(Code 1988, § 7.10(art. IV, § 4(A)); Ord. of 12-12-2006)

Sec. 36-28. Septage disposal.

No septic tank waste, seepage pit wastes, grease-trap wastes, or any trucked liquid wastes shall be deposited into the utility district sewerage system by persons engaged in the business of cleaning, pumping or hauling of the same. All such waste shall be hauled to the City of La Crosse or other approved disposal site.

(Code 1988, § 7.10(art. IV, § 4(B)); Ord. of 12-12-2006)

Sec. 36-29. Connection charge.

Persons attaching to a public sewer main shall have the building sewer from the sewer main installed at their own expense and shall pay a connection charge in the amount established by the fee schedule. In addition, each user shall pay the connection charge and the full cost of the building sewer from the main to their building.

(Code 1988, § 7.10(art. IV, § 5); Ord. of 12-12-2006)

Sec. 36-30. Use of sewers.

(a) *User to keep in repair.* All users shall keep their own building sewers in good repair and protected from frost, at their own risk and expense, and shall prevent any unnecessary overburdening of the sewer system.

(b) *Backflow preventer.* In areas where sewer main surcharging is known to occur, all floor drains shall have a backflow prevention valve installed at the owner's expense.

(c) *User use only.* No user shall allow other persons or other services to connect to the sewer system through their building sewer.

(d) *Vacating sewer of premises and discontinuance.* Whenever premises served by the system are to be vacated, or whenever any person desires to discontinue service from the system; the town utility district clerk must be notified in writing. Discontinued services shall be permanently plugged. The discontinued service shall be inspected by the utility district and the location of the plug recorded. Full sewer use charges shall continue if the discontinued service is not inspected by the utility district.

(e) *User to permit inspection.* Every user shall permit the town utility district or its duly authorized agent, at all reasonable hours of the day, to enter their premises or building to examine the pipes and fixtures, and the manner in which the drains and sewer connections operate; and they must at all times, frankly and without concealment, answer all questions put to them relative to its use, all in accordance with this article and Wis. Stats. § 196.171.

(Code 1988, § 7.10(art. IV, § 6); Ord. of 12-12-2006)

Sec. 36-31. Utility responsibility.

It is expressly stipulated that no claim shall be made against the town utility district, town or acting representative by reason of the breaking, clogging, stoppage, or freezing of any service pipes; nor from any damage arising from repairing mains, making connections or extensions or any other work that may be deemed necessary. The right is hereby reserved to cut off the service at any time for the purpose of repairs of any other necessary purpose, any permit granted or regulations to the contrary notwithstanding. Whenever it shall become necessary to shut off the sewer within any district of the town utility district, the town utility district clerk shall, if practicable, give notice to each and every user within the affected area of the time when such service will be shut off.

(Code 1988, § 7.10(art. IV, § 7); Ord. of 12-12-2006)

Sec. 36-32. Building sewer construction.

(a) *Excavations.* An excavation permit shall be obtained before beginning work. In making excavations in streets or highways for laying building sewers or making repairs, the paving and the earth removed shall be deposited in a manner that will result in the least inconvenience to the public.

(1) No person shall leave any such excavation made in any street or highway open at any time without barricades; and, during the night, warning lights must be maintained at such excavations.

(2) In refilling the opening, after the pipes are laid, the earth must be laid in layers of not more than nine inches in depth, and each layer thoroughly compacted to prevent settling. This work, together with the replacing of sidewalks, base course and paving, must be done so as to make the street as good, at least, as before it was disturbed, and satisfactory to the town. No opening of the streets for tapping the pipes will be permitted when the ground is frozen.

(b) *Tapping the mains.* No persons, except those having special permission from the town utility district or persons in their service and approved by them, will be permitted, under any circumstances, to tap the public sewer or collection pipes.

(1) The kind and size of the connection with the pipe shall be that specified in the permits from the town utility district, to ensure that new sewers and connections to the sewer system are properly designed and constructed.

(2) Pipes should always be tapped on top and not within six inches of the joint, or within 24 inches of another lateral connection. All service connections to mains must comply with state plumbing code. Lateral connections to existing sewers shall be made into saddles and by coring the existing sewer or by inserting (cutting-in) a wye or tee into the existing sewer. The wye or tee shall be of the same pipe material as the existing sewer. The lateral/tee connection shall be made with approved adaptors or couplings.

(c) *Installation of building sewers (house laterals).* All building sewers pipes (laterals) on private property will be installed in accordance with Wis. Admin. Code ch. SPS 382.

(1) As required by Wis. Admin. Code § SPS 382.21, all laterals shall be inspected by the town utility district.

(2) The utility district shall designate a plumbing inspector who shall inspect all connections to the mains, keep records of all connections by measurements from manholes and inspect all inside plumbing. The city reserves the right to inspect all mains, connections, premises and records at the time of connection in order to ascertain compliance with all contracts, agreements, rules, regulations and accuracy of such records.

(d) *Clearwater connection prohibited.* No person shall make connections of roof downspouts, foundation drains, sump pumps, yard drains, or other sources of surface runoff or groundwater to a building sewer or building drain that is connected directly or indirectly to the public sewer. Any existing connections of surface runoff or groundwater shall be disconnected within 60 days of written notice from the town.

(e) *Inspection of connection.* The applicant for connection shall notify the town utility district clerk when the building sewer is ready for inspection and connection to the public sewer. The actual connection shall be made under the supervision of the town utility district.

(Code 1988, § 7.10(art. IV, § 8); Ord. of 12-12-2006)

Sec. 36-33. Extensions of sewer mains.

The town utility district shall extend sewer mains to a new person in accordance with the following charges and the following conditions:

(1) *Application.* When an extension of a sewer main is requested by the prospective user, said person should make an application for such an extension in writing to the town utility district board by filing of a written application. After the filing of such an application, the town utility district board shall first determine the logical location of the next manhole or manholes. Next, the board shall determine the length and location of the extension, taking into consideration the prospective demands for service, the capacity of downstream facilities, and the orderly development of the particular area. No extension shall be made for a distance less than to the next manhole. All sewer extensions shall be constructed in compliance with local and state laws, ordinances and regulations.

(2) *Payment by users.* The person who requests the extension shall pay the entire cost of said extension including the manhole or manholes that are part of the extension. If more than one user is involved, the entire cost shall be divided among these users in the proportion determined by the town utility district board as described in subsection (3) of this section.

(3) *Method of dividing cost.* After making the decision as to the length and location of the extension and prior to the time of making the charge to the person, the town utility district board shall determine the benefits to be received by any parcel that will be served by said extension. Before making a determination as to benefits received, the town utility district board shall first divide the area to be served into logical building lots. The town utility district board may consider the recommendations of the landowner in determining said building lots if the landowner as part of his or her application accompanies said application with a proposed division of said land into lots for sale or use. In determining the amount to be paid by the original users, if more than one user is involved, the division of the charge shall be made by considering each building lot as a separate user. Payments are to be considered contributions to construction.

(4) *Future users.* After the original contribution, any future connection by reason other than to a lot owned by a party making a previous contribution, such user may be required to pay to the original contributor their pro-rata share of the lot or lots owned by the new attaching user in the entire extension cost as if said user had been one of the original contributors. No refund shall be made to the original contributors after the extension has been in service for five years.

(5) *Construction.* If the town utility district board constructs the extension, full payment shall be made before construction begins. If the developer constructs the extension, no construction shall begin until plans are approved by the town utility district board, the city and the department of natural resources. The town utility district shall assume responsibility for the extension when construction is completed, all tests have been satisfactorily completed and the necessary right-of-way or easement has been recorded.

(6) *Plan approval.* all construction for sewer main extensions, new lift stations or force mains, and any major sewer, force main, or lift station replacement or renovation shall not be made without plan approval by the utility district, the city engineer, city sanitary sewer utility and the department of natural resources.

(Code 1988, § 7.10(art. IV, § 9); Ord. of 12-12-2006)

Sec. 36-34. Septage acceptance location.

Septage shall not be discharged to the town's sewerage system. Treatable trucked wastewater, as approved by the city superintendent of wastewater, may be hauled and disposed of at the city Isle La Plume Wastewater Treatment Facility. All wastes of this nature shall be subject to the applicable provisions of section 8.04 of the Code of Ordinances of La Crosse, and any subsequent amendments thereto. In reference to section 8.04 (D)(1) of the Code of Ordinances of La Crosse concerning the discharge of septic tanks wastes, the city shall waive the $200.00 per year permit charge to the utility district but in all other respects section 8.04 of the Code of Ordinances of La Crosse shall apply.

(Code 1988, § 7.10(art. IV, § 10); Ord. of 12-12-2006)

Sec. 36-35. RV and marine dumping stations.

Sewage dumping stations serving domestic waste holding tanks on boats and recreational vehicles and trailers shall be permitted only by written approval of the town utility district board. The owner of the dumping station shall be solely responsible for maintaining compliance with all rules and regulations and for controlling the type and quantity of wastewater discharged.

(Code 1988, § 7.10(art. IV, § 11); Ord. of 12-12-2006)

Sec. 36-36. Additional authority.

The town utility district board may at any time establish specific connection and lateral charges for any main not covered by other provisions in this article or when the town utility district board has made an extension and the town utility district board has failed to provide lateral or connection charges. It is further provided that the town utility district board may amend or alter any connection or lateral charge after its establishment under the terms of this article or previous ordinance or resolutions.

(Code 1988, § 7.10(art. IV, § 12); Ord. of 12-12-2006)

Secs. 36-37—36-60. Reserved.

DIVISION 2. DISCHARGE RESTRICTIONS

Sec. 36-61. General discharge prohibitions.

Discharge, directly or indirectly, of any of the following described substances into the wastewater facilities of the town utility district is prohibited:

(1) Any wastewater or waste deemed by the town utility district board or the city's public works board to be unduly harmful to the wastewater treatment system, environment, or public health and welfare shall be deemed a prohibited discharge. The following standards shall regulate prohibited discharges. No person shall discharge or deposit or allow to be discharged or deposited into the wastewater treatment system any wastewater which contains any of the following:

   a. Liquids, solids, or gases which by reason of their nature or quantity may be sufficient, either alone or by interaction with other substances, to cause fire or explosion or be injurious to the wastewater treatment system or personnel engaged in the operation, monitoring, maintenance,

or repair of the same. At no time shall wastewater be introduced which has a closed cup flashpoint of less than 140 degrees Fahrenheit or 60 degrees Celsius using test methods specified in 40 CFR 261.21.

b. Solid or viscous wastes, or wastes that may become solid or viscous in the sewer, and may interfere with the natural flow in a sewer or make excessive sewer cleaning necessary, or may otherwise interfere with the proper operation of the wastewater treatment system.

c. Garbage that has not been ground or reduced in size to such a degree that all particles are less than one-half inch in any dimension, and will be carried freely in suspension under flow conditions normally prevailing in a public sewer.

(2) Any wastewater having a pH less than 6.0 or higher than 9.0 or having any other corrosive property capable of causing damage or hazard to structures, equipment, or personnel of the system unless the system is specifically designed to accommodate such wastewater. Prohibited materials include, but are not limited to, liquids, solids, and gases which will react with wastewater to form acidic or alkaline products outside the allowable pH range.

(3) Any noxious or malodorous liquids, gases or solids which either singly or by interaction are capable of creating a public nuisance or hazard to life or are sufficient to prevent entry into the sewers for their maintenance and repair.

(4) Any substance that may cause the wastewater treatment works effluent, treatment residues, sludges, or scums to be unsuitable for reclamation and reuse or to interfere with the reclamation process.

(5) Any substance that will cause violations of the WPDES and/or other disposal system permits.

(6) Any substance with objectionable color not removed in the treatment process, such as, but not limited to, dye wastes and vegetable tanning solutions.

(7) Any wastewater having a temperature that will inhibit biological activity in the wastewater treatment works resulting in interference; but in no case, wastewater with a temperature at the introduction into the public sewer that exceeds 104 degrees Fahrenheit.

(8) Any slug load, which shall mean any pollutant, including oxygen-demanding pollutants (BOD), released in a single extraordinary discharge episode of such volume or strength as to cause interference to the wastewater treatment works.

(9) Any unpolluted water including, but not limited to, non-contact cooling water.

(10) Any wastewaters that may be acutely or chronically toxic to aquatic life or wild and domestic animals.

(11) Any wastewater containing any radioactive wastes or isotopes of such half-life or concentration as exceed limits established by the town utility district board in compliance with applicable state or federal regulations.

(12) Any wastewater that causes a hazard to human life or creates a public nuisance.

(13) Any stormwater, surface water, groundwater, roof run-off or surface drainage or any other connections from inflow sources to the public sewer. Such waters may be discharged to a storm sewer or other waterway with permission of the town utility district board.

(14) Wastewater or materials containing fat, wax, oil, or grease in a combined concentration exceeding 100 mg/l, whether emulsified or not, or containing substances which may solidify or become viscous at temperatures between zero and 65 degrees Celsius (32 and 150 degrees Fahrenheit) at the point of introduction into the wastewater treatment system.

(15) Radioactive wastes or isotopes of such half-life or concentration that they do not comply with regulations or orders issued by the appropriate regulatory authority and which may cause damage or

hazard to the wastewater treatment system or personnel engaged in the operation, maintenance, or monitoring of the same.

(16) Substances not removable by the wastewater treatment process which will cause discoloration, opacity, or foaming of the wastewater treatment plant effluent or residues.

(17) Wastewater containing toxic pollutants in sufficient quantity, either singly or by interaction with other substances, to cause interference with or harm to any wastewater treatment process, or to constitute a hazard to humans or animals, or to exceed the limitations set forth in this division.

(18) Liquids, solids, or gases which may cause the wastewater treatment plant effluent or treatment residues, sludge or scum to be unsuitable for reclamation or disposal or may interfere with the reclamation or disposal process or processes ordinarily employed, including causing a reduction in the allowable land application rate or allowable land application site life by more than ten percent.

(19) Liquids, solids, or gases which are likely to cause the wastewater treatment plant to violate WPDES Standards and/or other applicable permits or regulations.

(20) Any trucked or hauled pollutants.

(21) Process wastewater containing pollutants exceeding the following concentrations as established on a continuous 24-hour flow proportional basis or lesser period if process wastewater is discharged for less than 24 hours in an average day of operation:

Pollutant	Concentration Limit (mg/l)
Arsenic	0.45
Cadmium	0.69
Chromium	2.77
Copper	2.07
Cyanide	0.66
Lead	0.60
Mercury	0.0002
Nickel	1.91
Zinc	2.61

(22) Wastewater containing mass discharge quantities of a contaminant in excess of a permit limit. Such limit shall apply to normal production days and may be a daily maximum limit, an average limit (weekly, monthly, etc.) or both. Such mass based permit limits will be used only for a user discharging more than five percent of the total quantity of that contaminant entering the city's wastewater treatment system, based on data for the most recent 12 months. Such a mass based limit may be a more restrictive limit than the concentration based limits or provided by federal categorical limits.

(Code 1988, § 7.10(art. V, § 1); Ord. of 12-12-2006)

Sec. 36-62. Variance.

Upon request of a user, the town utility district board may approve a variance of the limits set forth herein, if the user demonstrates that a thorough examination of available waste treatment technologies has been undertaken and that the cost of achieving compliance with a standard or standards is prohibitive within the context of the mass amount of pollutants to be removed. In addition, a variance shall only be allowed after the city's public works board has established that such variance will not adversely impact wastewater treatment

operations, sludge disposal, or result in a discharge in excess of the limits established for the city in its WPDES permit. Furthermore, if the user is subject to federal categorical limits, the variance granted shall be no less stringent than the limit or limits established by the Environmental Protection Agency for said categorical user.

(Code 1988, § 7.10(art. V, § 2); Ord. of 12-12-2006)

Sec. 36-63. Other federal, state, or local limits.

In addition to the general prohibited discharge standards established in this division, no person shall discharge or cause to be discharged or deposited any wastewaters or effluent which do not conform to the pretreatment standards established by the United States Environmental Protection Agency or the state department of natural resources. Pretreatment limits shall minimally include applicable national categorical pretreatment standards for new and existing sources set out in 40 CFR, subchapter N, parts 401 through 471 inclusive. No wastewater, or effluent including domestic, commercial and industrial waste, shall contain any substance which is in violation of any state, federal, or local pretreatment or other discharge standards.

(1) *Compliance with categorical pretreatment standards.* All users (existing sources or new sources) who are subject to categorical standards shall meet the compliance deadlines as outlined in federal or state regulations.

(2) *Concentration and mass limits for categorical users.* The control authority may, for ease of operation, convert mass limits to concentration limits. The applicable federal or state regulations will apply.

(Code 1988, § 7.10(art. V, § 3); Ord. of 12-12-2006)

Sec. 36-64. Pretreatment removal credits.

The city's public works board may adjust pretreatment requirements for sources discharging toxic pollutants into the treatment system in order to reflect the removal of such toxic pollutants through the wastewater treatment works processes, as authorized by section 307(b)(1) of the Act. The regulatory approval required to issue removal credits is subject to a number of conditions as follows:

(1) There must be demonstrated and documented consistent removal of a toxic pollutant or pollutants through a treatment process or processes.

(2) The effluent discharged from the publicly owned treatment works must not be in excess of the limitations or standards which would be applicable to the toxic pollutant or pollutants if said pollutants were directly discharged to a waterway without receiving treatment by a publicly owned treatment works.

(3) The removal of a toxic pollutant or pollutants by the publicly owned treatment works must not cause the treatment works to violate sludge use or disposal requirements established under section 405 of the Clean Water Act.

(4) The publicly owned treatment works must have an approved pretreatment program.

(Code 1988, § 7.10(art. V, § 4); Ord. of 12-12-2006)

Sec. 36-65. Limitations on wastewater strength.

(a) National categorical pretreatment standards shall, as promulgated by the U.S. Environmental Protection Agency, be met by all dischargers of the regulated industrial categories.

(b) State and city requirements and limitations on all facilities shall be met by all dischargers who are subject to such standards in any instance in which they are more stringent than other applicable requirements.

(c) The town utility district board reserves the right to amend this division to provide for more stringent limitations or requirements on discharges to the wastewater facilities where deemed necessary to comply with the objectives set forth in this division.

(d) Dilution. No user shall increase the use of potable or process water, nor mix separate waste streams for the purpose of diluting a discharge as a partial or complete substitute for adequate treatment to achieve compliance with the standards set forth in this division unless approved in writing by the town utility district board and the city.

(e) Supplementary limitations. No user shall discharge wastewater containing concentrations of the following enumerated materials exceeding the following values unless prior approval is granted by the town utility district board and the city public works board:

Material	Limitation
Biochemical oxygen demand	300 mg/l or 300 lbs/day
Chemical oxygen demand	500 mg/l or 500 lbs/day
Suspended solids	300 mg/l or 300 lbs/day
Fats, oil and grease (FOG)	100 mg/l
Phosphorus	10 mg/l

The town utility district board may also impose mass limitations on users that are using dilution to meet the pretreatment standards or requirements of this division or in other cases where the imposition of mass limitations is deemed appropriate by the town board.

(Code 1988, § 7.10(art. V, § 5); Ord. of 12-12-2006)

Sec. 36-66. Accidental discharges.

(a) Each user shall provide protection from accidental discharge of prohibited or regulated materials or substances established by this division. Where necessary, facilities to prevent additional discharge of prohibited materials shall be provided and maintained at the user's cost and expense. Detailed plans showing facilities and operating procedures shall be submitted to the town utility district for review, and shall be improved by the town utility district before construction of the facility. Review and approval of such plans and operating procedures by the town utility district shall not relieve the user from the responsibility to modify its facility as necessary to meet the requirements of this division.

(b) Dischargers shall notify the town utility district and the city wastewater superintendent immediately upon the occurrence of a slug load or accidental discharge of substances prohibited by this division. The notification shall include location of discharge, date and time thereof, type of waste, concentration and volume, and corrective actions. Any user who discharges a slug load or prohibited materials shall be liable for any expense, loss or damage to the town's wastewater facilities or the city's wastewater treatment works, in addition to the amount of any forfeitures imposed on the town on account thereof under state or federal law.

(c) Signs shall be permanently posted in conspicuous places on industrial user's premises, advising employees whom to call in the event of a slug or accidental discharge. Employers shall instruct all employees who may cause or discover such a discharge with respect to emergency notification procedures.

(Code 1988, § 7.10(art. V, § 6); Ord. of 12-12-2006)

Sec. 36-67. Special agreements.

No statement contained in this division shall be construed as prohibiting any special agreement between the town utility district and any person whereby an industrial waste of unusual strength or character may be admitted to the wastewater treatment works, either before or after pretreatment, provided that there is no impairment of the functioning of the wastewater treatment works by reason of the admission of such wastes, and no extra costs are incurred by the town utility district without recompense by the person, provided that all rates and provisions set forth are complied with.

(Code 1988, § 7.10(art. V, § 7); Ord. of 12-12-2006)

Secs. 36-68—36-92. Reserved.

DIVISION 3. USER CHARGE SYSTEM

Sec. 36-93. Additional definitions.

(a) *Definitions.* The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Capital costs (C) includes all costs associated with repayment of debts or costs incurred during the budget period for the construction and/or rehabilitation of wastewater collection system facilities including the lift stations.

Normal domestic strength wastewater means wastewater with concentrations of BOD5 no greater than 250 milligrams per liter (mg/l) and suspended solid no greater than 250 milligrams per liter (mg/l) respectively.

Normal user means a user whose contributions to the sewerage system consist only of normal domestic strength wastewater originating from a house, apartment, or other living quarters occupied by a person or persons constituting a distinct household, business or commercial enterprise.

Operation and maintenance (O&M) costs includes all costs associated with the administration, operation and maintenance of the wastewater collection facilities. These costs, including costs associated with clear water flows (I/I), shall be divided proportionately among the various sewer users. The city charges for wastewater treatment shall be included as treatment charges.

Replacement costs (R) includes all costs necessary to accumulate the resources to replace equipment as required to maintain capacity and performance during the design life of the facility. A separate, segregated, distinct replacement fund shall be established and used only for repair or replacement of sanitary sewers and lift stations. The revenue for the budget line item depreciation shall be placed in the replacement fund.

Residential equivalency units (REU) are assigned to each sewer user based on the relationship to a single-family dwelling. A single-family dwelling is defined as a mobile home, a seasonal dwelling, a duplex unit, an apartment unit, a single-family detached dwelling or a multifamily unit. Residential users are assigned one REU per unit. Commercial, industrial, and public users are assigned REUs based on water usage or, where water usage records are not available, based on subsection (b) of this section. Water usage shall be compared to the average water usage of single-family dwellings as measured by the city water utility. In no event shall any residential user be assigned a residential equivalent unit less than one. In no event shall any nonresidential user be assigned a residential equivalent unit less than two. A list of assigned REUs is provided below. Such list shall be reviewed every two years by the town utility district board and modified to reflect any change in water usage, number of units or classification.

Sewer service charge means the total sewer service charge levied on users of the sewer system for payment of capital costs, including debt service charges, operation and maintenance costs and replacement costs.

(b) *Residential equivalency units chart.* The following list of residential equivalent (REU) units shall be assigned for new connections where water usage records are not available:

Type of User	REU
Single-family	One REU
Multiple family	One REU/unit
Mobile home	One REU/unit
Seasonal dwellings	One REU/unit
Vacant lot	0 REU
Hotel/motel	0.25 REU/rentable unit
Taverns - for each 50 capacity	Two REU
Bowling alleys	0.50 REU/alley
Vehicle service garage, ten employees or less	Two REU
Each ten employees over	One REU
Churches	Two REU
Restaurants	Two REU/20 person capacity
Office buildings; ten employees or less	Two REU
Each ten employees over	One REU
Barbershops and beauty parlors	Two REU
Nursing homes	Two REU
Refreshment stand (carryout)	Two REU
Funeral homes	Two REU
Dentists	Two REU per care station
Medical clinics	Two REU
Marinas with pump out	One REU/10 slips
Private marinas with pump out and no transients	One REU/20 slips
Retail stores, warehouses, shops, banks, ten employees or less	Two REU
Each ten employees over	One REU
Car wash	1.5 REU/stall
Laundromats	0.20 REU/12 lbs. machine
Schools	One REU/ten students/staff
Commercial with garbage grinder	Additional two REU

Any category of users not listed shall be assigned residential equivalent units by the town board after a recommendation by the town engineer.

(Code 1988, § 7.10(art. VI, § 1); Ord. of 12-12-2006)

Sec. 36-94. Policy.

It shall be the policy of the town utility district to obtain sufficient revenues to pay the costs for capital expenditures, debt service and the proper operation and maintenance of the wastewater facilities, including a replacement fund, through a system of sewer service charges as defined in this section. The system shall ensure that each user of the wastewater facilities pays their proportionate share of the cost of such facilities.

(Code 1988, § 7.10(art. VI, § 2); Ord. of 12-12-2006)

Sec. 36-95. Basis for sewer service charge.

The sewer use charge shall be sufficient to pay the capital costs, replacement costs and operation and maintenance costs, including treatment charges. The rates in this division shall be reviewed not less than biennially by the town utility district board. Rates shall be adjusted, as required, to reflect the actual number and size of users and actual costs. Users shall be notified annually of the portion of service charges attributable capital costs, replacement costs and operation and maintenance costs.

(Code 1988, § 7.10(art. VI, § 3); Ord. of 12-12-2006)

Sec. 36-96. Sewer use charge.

A sewer use charge is hereby imposed on all users of the sewerage system. Such sewer use charge shall be payable as hereinafter provided and in an amount determinable as follows:

(1) Category A is defined as normal or domestic strength wastewater having organic concentrations of biochemical oxygen demand (BOD_5) no greater than 250 milligrams per liter (mg/l) and suspended solids no greater than 250 milligrams per liter (mg/l). The sewer service charge for category A wastewater shall be established by resolution of the town utility district board from time to time and notice of any rate established shall be sent to each user at least one month before the change is effective. The sewer service charge for category A shall be calculated by dividing the total annual budget for capital costs, replacement costs and operation and maintenance costs by the number of residential equivalent units.

(2) Category B is defined as wastewater having organic concentrations of biochemical oxygen demand (BOD_5) greater than 250 milligrams per liter (mg/l) and/or suspended solids (SS) greater than 250 milligrams per liter (mg/l). The minimum category B charge will be based on a concentration of 250 mg/l BOD5 and 250 mg/l SS. The sewer service charge for category B shall be established by the town engineer and shall include the applicable surcharges and fees imposed by the city.

(Code 1988, § 7.10(art. VI, § 4); Ord. of 12-12-2006)

Sec. 36-97. Annual audit.

The town utility district shall have conducted an independent annual audit, the purpose of which shall be to maintain the proportionality between users and user classes of the sewer user charge system and to ensure that adequate revenues are available relative to increasing operation, maintenance and replacement costs and debt service charges. The findings and recommendations of this audit shall be available for public inspection.

(Code 1988, § 7.10(art. IX, § 1); Ord. of 12-12-2006)

Secs. 36-98—36-122. Reserved.

DIVISION 4. INDUSTRIAL AND SEPTAGE WASTEWATER

Sec. 36-123. Discharge conditions.

If any wastewaters or septage are discharged, or proposed to be discharged, to the wastewater facilities that contain substances or possess the characteristics enumerated in division 2 of this article and which, in the judgment of the town utility district board may be detrimental to the wastewater facilities, the town utility district board may:

(1) Reject the wastes.

(2) Require pretreatment to an acceptable condition for discharge to the sewer system.

(3) Require control over the quantities and rates of discharge.

(4) Require payment to cover the added cost of handling and treating the wastewater not covered by existing sewer charges.

(Code 1988, § 7.10(art. VII, § 1); Ord. of 12-12-2006)

Sec. 36-124. Septage discharges.

No septic tank waste, seepage pit wastes, grease-trap wastes, or any trucked liquid wastes shall be deposited into the utility district sewerage system by persons engaged in the business of cleaning, pumping or hauling of the same. All such waste shall be hauled to the city or other approved disposal site.

(Code 1988, § 7.10(art. VII, § 2); Ord. of 12-12-2006)

Sec. 36-125. Control manholes.

(a) Each person discharging industrial wastes into a public sewer shall construct and maintain one or more control manholes or access points to facilitate observation, measurement, and sampling their waste, excluding domestic sewage when feasible.

(b) Control manholes or access facilities shall be located and built in a manner acceptable to the town utility district board. If measuring devices are to be permanently installed, they shall be of a type acceptable to the town utility district board.

(c) Control manholes, access facilities, and related equipment shall be installed by the person discharging the industrial waste, at their expense, and shall be maintained by the person discharging the waste so as to be in safe condition, accessible, and in proper operating condition at all times. Plans for installation of the control manholes or access facilities and related equipment shall be approved by the town utility district board prior to the beginning of construction.

(Code 1988, § 7.10(art. VII, § 3); Ord. of 12-12-2006)

Sec. 36-126. Provision for deductions.

In the event that a person discharging industrial waste into the public sewers produces evidence satisfactory to the town utility district board that more than ten percent of the total annual volume of water used for all purposes does not reach the public sewer, then the determination of the water consumption to be used in computing the wastewater volume discharged into the public sewer may be made a matter of agreement between the town utility district board and the industrial wastewater discharger.

(Code 1988, § 7.10(art. VII, § 4); Ord. of 12-12-2006)

Sec. 36-127. Metering of wastewater.

Devices for measuring the volume of wastewater discharged may be required by the town utility district board if this volume cannot otherwise be determined from the metered water consumption records. Metering devices for determining the volume of wastewater shall be installed, owned, and maintained by the person discharging the wastewater. Following approval and installation, such meters may not be removed without the consent of the town utility district board.

(Code 1988, § 7.10(art. VII, § 5); Ord. of 12-12-2006)

Sec. 36-128. Wastewater sampling.

(a) Industrial wastes discharged into the public sewers shall be subject to periodic inspection and a determination of character and concentration of said waste as specified by the town utility district board.

(b) Samples shall be collected in such a manner as to be representative of the composition of the wastes. The sampling may be accomplished either manually or by the use of mechanical equipment acceptable to the town utility district board.

(c) Laboratory analysis shall be the responsibility of the person discharging the wastewater or septage and shall be subject to the approval of the town utility district board or its duly authorized representatives. Every care shall be exercised in the collection of samples to ensure their preservation in a state comparable to that at the time the sample was taken. All analysis shall be performed by a state certified laboratory.

(Code 1988, § 7.10(art. VII, § 6); Ord. of 12-12-2006)

Sec. 36-129. Pretreatment.

When required, in the opinion of the town utility district board or the city, to modify or eliminate wastes that are harmful to the structures, processes, or operation of the wastewater facilities, the discharger shall provide at their expense such preliminary treatment or processing facilities as may be required to render this waste acceptable for admission to the public sewers.

(Code 1988, § 7.10(art. VII, § 7); Ord. of 12-12-2006)

Sec. 36-130. Grease and/or sand interceptors.

When required, in the opinion of the town utility district board, grease, oil, and sand interceptors shall be provided by the discharger and shall be located as to be readily and easily accessible for cleaning and inspection. In the maintaining of these interceptors, the discharger shall be responsible for the proper removal and disposal by appropriate means of the captured material and shall maintain records of the dates and means of disposal that are subject to review by the town utility district. Any removal and hauling of the collected materials not performed by the discharger's personnel must be performed by currently licensed disposal firms.

(Code 1988, § 7.10(art. VII, § 8); Ord. of 12-12-2006)

Sec. 36-131. Analyses.

(a) All measurements, tests, and analyses of the characteristics of water, waste, and septage to which reference is made in the ordinances shall be determined in accordance with the latest edition of "Standard Methods,"

Sampling methods, locations, times, durations, and frequencies are to be determined on an individual basis subject to approval by the town engineer.

(b) Determination of the character and concentration of the industrial wastewater shall be made by the person discharging them or their agent, as designated and required by the town utility district board. The town utility district board may also make its own analyses of the wastes and these determinations shall be used as a basis for charges. If the person discharging the waste contests the determination, the town utility district board may elect to have an independent laboratory determine the character and concentration of the waste. Said independent laboratory shall be certified under Wis. Admin. Code ch. NR 149 and be acceptable to both the town and the person discharging the waste. All costs incurred by the independent laboratory in making the determination shall be assumed by the discharger.

(Code 1988, § 7.10(art. VII, § 9); Ord. of 12-12-2006)

Sec. 36-132. Submission of information.

Plans, specifications, and any other pertinent information relating to proposed flow equalization, pretreatment, of wastewater processing facilities shall be submitted for review by the town engineer and the city prior to the start of their construction if the effluent from such facilities is to be discharged into the public sewers.

(Code 1988, § 7.10(art. VII, § 10); Ord. of 12-12-2006)

Sec. 36-133. City discharge permit system.

(a) *Generally.* All significant industrial users shall complete a city discharge permit application if requested to do so by the town utility district board.

(1) The superintendent or his authorized agent may send a permit application and/or survey form to each significant industrial user. Existing significant industrial users not currently issued a permit may be periodically required to fill out a new permit application or survey form to allow the city to evaluate whether a permit should be required.

(2) The user shall complete and return the discharge permit application or survey form within 45 days from receipt of same. A user may be required to complete a permit application after completing a survey form. The purpose of the survey form is to gather basic information so the town utility district board and city public works board can determine if more information or a permit is required. The user shall submit any of the following information, or other applicable information as requested:

a. Name, address, location, and SIC number of the user.

b. User's average and peak wastewater flow rates including daily, monthly, and seasonal variations, if any.

c. Time(s) of day at which user's discharge occurs and duration of discharge.

d. A description of the user's wastewater characteristics and concentration of regulated pollutants discharged from each process. In addition, the pretreatment standards which may be applicable to any and all regulated processes shall be identified. Analytic procedures shall be in conformity with EPA endorsed procedures contained in 40 CFR 136 or equivalent methods approved by the EPA.

e. Site plans, floor plans, mechanical and plumbing plans and details shall be provided in a schematic diagram to show all sewers and appurtenances by size, location, and elevation.

f. Description of activities, facilities, and plant processes on the premises including all materials used and those materials which are, or could be, discharged to the sewer system. The description shall include, but not be limited to, raw materials, intermediate materials, catalysts, products and byproducts of the plant processes. In addition, solvents, chemical cleaners, and other cleaning agents that may be introduced into the treatment system through use, spill, or mishap shall also be included.

g. Each product produced or manufactured by type, amount and rate of production.

h. Number of employees, number of shifts worked, beginning and ending time of each shift, and number of employees per shift.

i. Other information as may be necessary to evaluate the permit application.

j. All permit applications shall be signed by a person who meets the applicable signatory requirements defined in this division.

(3) The town utility district board, city board of public works or their authorized representative shall review the completed survey form or permit application and shall require the user to obtain a city discharge permit if any one of the following conditions prevails:

a. The user is, or will be, subject to federal categorical discharge standards.

b. The user has caused, or has the potential to cause, upsets to the wastewater treatment system by discharging one or more pollutants near or in excess of the limitations established in this division.

c. The user has caused, or has the potential to cause, wastewater discharges which may interfere with or pass through the wastewater treatment plant by discharging one or more pollutants near or in excess of the limitations established in this division.

d. The user has caused, or has the potential to cause, wastewater discharges which have or may adversely affect sewage sludge quality or wastewater treatment plant effluent quality.

e. The user has discharged, or has the potential to discharge, wastewater containing sand, grease, or other contaminants that may adversely affect the wastewater treatment system.

(4) The city's public works board or its authorized agent, shall, within 90 days after receipt of all necessary permit application information, notify the town utility district board and the user of one of the following:

a. A city discharge permit shall be issued to the user and become effective with five days of the date of issuance.

b. A city discharge permit shall be denied to the user for the reason(s) specified.

c. A city discharge permit shall not be required of the user unless a change in wastewater quantity or quality occurs, or a change in the city's criteria for requiring permits occurs.

(b) *City discharge permit conditions.* City discharge permits shall be expressly subject to all provisions of this division, city ordinances, enforcement response guidelines, and all other regulations and fees established by the town utility district board. The conditions of the city discharge permits shall be uniformly enforced in accordance with this division, city ordinances, enforcement response guidelines, and applicable state and federal regulations. City discharge permits may include all or some of the following:

(1) The average and maximum wastewater pollutant mass and/or concentration and waste stream flow rate.

(2) Limits on rate and time of discharge or requirements for flow regulation and equalization.

(3) Requirements for providing sampling facilities suitable for inspection, flow measurement, and sampling of the process wastewater discharge.

(4) Specifications for monitoring programs.

(5) Requirements for maintaining and submitting technical reports and plant records relating to wastewater discharge.

(6) Daily average and daily maximum discharge rates, or other appropriate conditions when pollutants subject to limitations and prohibitions are proposed or present in the user's wastewater discharge.

(7) Compliance schedules.

(8) Requirements for the prompt reporting of changed or new discharges.

(9) Other conditions to ensure compliance with this division.

(10) Where pretreatment and/or implementation of additional operation and maintenance activities will be required to comply with the permit conditions, the user shall provide a declaration of the shortest schedule by which the user will provide such pretreatment and/or implementation of additional operation and maintenance activities. Such schedule shall be subject to approval by the city board of public works and town utility district board.

a. The schedule shall contain the milestone dates for the commencement and completion of major events leading to the construction and operation of pretreatment facilities required for the user to comply with its permit.

b. Under no circumstances shall the town utility district board permit a time increment between major steps greater than nine months.

c. Not later than 14 days following each milestone date in the schedule and the final date for compliance, the user shall submit a progress report to the city board of public works and town utility district board, including a statement as to whether or not it completed the increment of progress represented by that milestone date, and if not, the date on which it expects to complete this increment of progress, the reason for the delay and the steps being taken by the user to return the construction to the approved schedule. In no case shall more than nine months elapse between such progress reports to the board.

d. All schedules and progress reports submitted to the town utility district board shall be signed by a person who meets the applicable signatory requirements.

(c) *City discharge permit duration.* Permits shall be issued for a specified period of time not to exceed five years. A permit may be issued for a period of less than five years, or stated to expire on any specified date. The terms and conditions of the permit shall be subject to change during the term of the permit, at the sole discretion of the city.

(1) The user shall be informed of any proposed changes in its permit at least 30 days prior to the effective date of the change. Any changes or new conditions shall include a time schedule for compliance.

(2) The user shall not discharge after the date of permit expiration. The permit may be re-issued by the city prior to the expiration date whenever feasible. The re-issued permit may contain new or modified conditions, and will be subject to a new permit fee upon each renewal.

(d) *City discharge permit modification.* An industrial user issued a city discharge permit shall apply for permit modifications if any of the following conditions prevails:

(1) Enactment of additional standards applicable to said user.

(2) An increase in wastewater discharge volume of (plus or minus) 20 percent or more or a change in wastewater character. The user shall, within 45 days after notification by the board, provide information and data in a form as prescribed by the board, and within 45 days of billing pay any additional fees, if applicable.

(e) *City discharge permit transfer.* City discharge permits are issued to a specific user for specific processes or operation. A city discharge permit shall not be reassigned, transferred or sold to a new owner, new user, different premises, or a new or changed operation or process without the approval of the town utility district board and the city's public works board.

(f) *City discharge permit revocation.* Any user, who violates the conditions of its permit or of this division, or of applicable state and federal regulations, is subject to permit revocation. The town utility district board may also seek to revoke the permit of any user which fails to factually report the constituents or characteristics of its discharge; report significant changes in constituents, characteristics, or volume; refuses reasonable access to premises or property; or misrepresents its wastewater samples as representative of daily discharge.

(g) *City discharge permit fees.* Annual permit fees shall be established by the city's public works board to provide revenues for the cost of operating and administering the POTW pretreatment program, including the cost of equipment, supplies, labor, supervision, and other incidental expenses. The permit fees do not provide for the recovery of operation, maintenance, repair, or replacement costs of the wastewater collection and treatment system. Permit fees shall periodically be evaluated and amended as necessary to reflect current costs of program operation. Fee adjustments will be made not more than once a year, except for a user whose discharge rate or characteristics change significantly. In addition to permit fees, each user holding a permit will be required to pay for the analysis of samples collected by the city for compliance monitoring. Permittees are also responsible for any costs incurred to comply with provisions of their permit, including self-monitoring expenses.

(1) The base permit fee shall be determined by a schedule established by the city's public works board.

(2) Permit fees will be subject to a 50 percent surcharge for users located outside the city corporate boundaries.

(3) Permits may include provisions for additional charges for discharge of treatable contaminants or flow above a specified level. Such surcharges shall reflect the city's estimated costs of handling and treating such wastes.

(4) Trucked wastewater from a permitted user located outside the city corporate limits shall be subject to a 25 percent surcharge on the normal fees for disposing of trucked wastewater.

(h) *City discharge reports.*

(1) Wastewater self-monitoring and reporting. Every user issued a city discharge permit shall submit periodic self-monitoring reports at least once every six months, as designated in their permit. The town utility district board may require any other users discharging into the wastewater treatment system to file such periodic self-monitoring reports depending upon the volume and character of discharge. The self-monitoring report contents shall be specified by the board and may include the following items:

a. Nature of the user's industrial process.

b. Volume and rates of total wastewater flow and process wastewater flow.

c. Production level.

d. Hours of operation.

e. Concentration and daily quantity of controlled pollutants or other information which relates to the generation of wastewater. Such reports may also include the chemical constituents and quantity of liquid materials stored on site even though they are not normally discharged.

(2) All reported concentrations shall be determined by analysis by a laboratory certified by the state using procedures in accordance with 40 CFR 136, except where such methods are not applicable and an alternate analytical method is approved in writing by the city.

(3) All self-monitoring reports shall be based upon data obtained through appropriate sampling and analysis performed during the period covered by the report, and data which is representative of conditions occurring during the reporting period. If the user monitors any pollutants more frequently than required by the user's discharge permit, using procedures prescribed in 40 CFR 136, the results of this monitoring shall be included in the report.

(4) All reports shall be signed by a person who meets the applicable signatory requirements.

(i) *City discharge permit records and monitoring.*

(1) All users issued a city discharge permit shall maintain such records of production and related factors, effluent flows and pollutant amounts or concentrations as are necessary to demonstrate compliance with the requirements of this division, their permit, and any applicable state or federal pretreatment standards or requirements for at least seven years.

(2) The owner or operator of any premises or facility discharging wastewater subject to the provisions of a city discharge permit shall provide at his own expense suitable monitoring equipment to facilitate the accurate observation, sampling and measurement of wastewater. Such equipment shall be maintained in proper working order and kept safe and accessible at all times.

(3) All records relating to wastewater discharges shall be available upon request by the city's public works board, the town utility district board, the U.S. Environmental Protection Agency (EPA), or state department of natural resources (WDNR) upon request.

(4) Monitoring equipment shall be located and maintained on the user's premises outside of the building. When such location would be impractical or cause undue hardship on the user, the town utility district board may allow modifications as necessary.

(5) Where more than one user can discharge into a common sewer, separate access points and monitoring equipment for each user shall be provided by the user as required by the town utility district board. Where there is a significant difference in wastewater constituents or characteristics produced by different operations of a single user, the town utility district board may require that separate monitoring facilities be provided for each separate discharge.

(6) Whether located on public or private property, the monitoring facilities shall be constructed in accordance with the board's requirements, construction standards, and specifications.

(7) All users issued a city discharge permit shall retain and preserve for no less than seven years any records, books, documents, memoranda, reports, correspondence and any and all summaries thereof, relating to monitoring, sampling, and chemical analyses made by or in behalf of a user in connection with its discharge. All records which pertain to matters which are the subject of administrative adjustment or any other enforcement or litigation activities shall be retained and preserved by the user until all enforcement activities have concluded and all periods of limitation with respect to any and all appeals have expired.

(Code 1988, § 7.10(art. VII, § 11); Ord. of 12-12-2006)

Sec. 36-134. Sampling and analysis for compliance.

(a) Compliance determinations with respect to federal, state, and local prohibitions and limitations, shall be made on the basis of flow proportional composite samples of wastewater. Composite samples shall be taken

over a 24-hour or other period as determined to be appropriate and necessary by the board to meet the needs of specific circumstances. Grab samples shall be allowed only in specific circumstances when sampling or analysis protocol requires rapid analysis or short duration sample holding time.

(b) Laboratory analysis of wastewater samples shall be performed by a certified laboratory in accordance with 40 CFR 136 or equivalent methods approved by EPA.

(c) Sampling of non-domestic wastewater for the purpose of compliance determinations with respect to subsection (a) of this section, prohibitions and limitations will be done at such intervals as the board may designate. It is the intention of the board to conduct compliance sampling, or to cause such sampling to be conducted, at least once a year for all users issued a city discharge permit.

(Code 1988, § 7.10(art. VII, § 13); Ord. of 12-12-2006)

Sec. 36-135. Special reports.

(a) The town utility district board or the city board of public works may require any discharger to the wastewater treatment system to submit special reports detailing current discharges, processes contributing to discharges, compliance with applicable standards, planned discharge changes, or other information related to past, current, or future wastewater discharges. Such reports may include baseline monitoring reports (BMR), 90-day compliance reports (FCR), and other reports requested by the board. Failure of the discharger to comply with such requests for special reports shall result in enforcement action as contained herein.

(b) If sampling performed by the user indicates a violation, the user shall notify the POTW within 24 hours of becoming aware of the violation. The user shall repeat the sampling and analysis and submit the results to the POTW within 30 days after becoming aware of the violation. Resampling is not required if:

(1) The POTW performs sampling at the user's premises at least once per month; or

(2) The POTW performs sampling at the user's premises between the time when the user performs its initial sampling and the time when the user receives the results of this sampling.

(c) Users shall notify the POTW, the EPA regional waste management division director, and state hazardous waste authorities in writing of any discharge into the POTW of a substance which, if otherwise disposed of, would be a hazardous waste under 40 CFR 261.

(Code 1988, § 7.10(art. VII, § 14); Ord. of 12-12-2006)

Sec. 36-136. Pretreatment facilities.

(a) *Submission of pretreatment plans.* Where pretreatment or equalization of wastewater flows prior to discharge into any part of the wastewater treatment system is required, complete plans, specifications, and other pertinent data or information relating to such pretreatment or flow-control facilities shall be submitted to the town utility district board or the city board of public works and the state department of natural resources (WDNR) for review and approval at least 60 days prior to initiation of construction. Such approval shall not exempt the applicant from compliance with any applicable code, ordinance, rule, regulation, or order from any governmental authority. Any subsequent alterations or additions to such pretreatment or flow control facilities shall not be made without due notice to and prior approval of the board.

(b) *Bypass.* An industrial user may allow any bypass to occur which does not cause pretreatment standards or requirements to be violated, but only if it is also for essential maintenance to ensure efficient operation. If an industrial user knows in advance of the need for a bypass, it shall submit prior notice to the town utility

district and city, if possible, at least ten days before the date of the bypass. Bypass is prohibited, and the control authority may take enforcement action against an industrial user for a bypass unless:

(1) The bypass was unavoidable to prevent loss of life, personal injury, or severe property damage; or

(2) There were no feasible alternatives to the bypass.

(c) *Admission to property.* Whenever it shall be necessary for the purpose of these rules and regulations, the town utility district board or the city board of public works or its duly appointed representatives, upon presentation of credentials, may enter upon any user's property or premises at any time, either scheduled or unscheduled, for the purpose of:

(1) Inspection of premises.

(2) Copying any records required to be kept under the provisions of this division.

(3) Inspecting any monitoring equipment or method, any pretreatment facilities, or facilities creating process discharges.

(4) Sampling any discharge of wastewater to the wastewater treatment system.

(Code 1988, § 7.10(art. VII, § 15); Ord. of 12-12-2006)

Sec. 36-137. Notification.

(a) In the case of any discharge in violation of this division or permit conditions, the industrial user shall immediately notify the POTW of the discharge by telephone. The notification shall include:

(1) The date, time, location and duration of the discharge;

(2) The type of waste including concentration and volume; and

(3) Any corrective actions taken by the user.

(b) Within five days following such a discharge, the user shall submit a written report describing the cause of the discharge and the measures that will be taken by the user to prevent similar future discharges.

(c) Such notification shall not relieve the user of any expense, loss, damage, or other liability resulting from the discharge, nor shall such notification relieve the user of any fines, civil penalties, or other liability which may be imposed under this division or other applicable state or federal law.

(Code 1988, § 7.10(art. VII, § 16); Ord. of 12-12-2006)

Sec. 36-138. Employee training.

Significant industrial users shall permanently post a notice in a prominent place advising all employees to call the city's treatment plant in the event of a dangerous discharge for which notification is required. Employers shall advise all employees who may cause or be injured by such a discharge of the emergency notification procedure.

(Code 1988, § 7.10(art. VII, § 17); Ord. of 12-12-2006)

Sec. 36-139. Confidentiality.

(a) Information and data furnished to the town utility district board with respect to the nature and frequency of discharge shall be available to the public or other governmental agency without restriction unless the user specifically requests and is able to demonstrate to the satisfaction of the town utility district board that the

release of such information would divulge information, processes, or methods of production entitled to protection as trade secrets or proprietary information of the discharger.

(b) When requested by a user furnishing a report, the portions of a report which may disclose trade secrets or secret processes shall not be made available for inspection by the public, but shall be made available, upon written request to governmental agencies for use related to this division, the National Pollutant Discharge Elimination System (NPDES) permit, WPDES permit, and/or the pretreatment programs; provided, however, that such stated portions of a report shall be available for use by the state or any state agency in judicial review or enforcement proceedings involving the user furnishing the report. Wastewater constituents and characteristics will not be recognized as confidential information.

(c) Information accepted by the town utility district board as confidential shall not be transmitted to any government agency, except the city, or the general public until and unless notification is sent to the user ten days before the information is transmitted.

(Code 1988, § 7.10(art. VII, § 18); Ord. of 12-12-2006)

Sec. 36-140. Right of entry.

(a) Representatives of the town utility district, city, the state and EPA, upon showing proper identification shall have the right to enter and inspect the premises of any user who may be subject to the requirements of this division.

(b) Industrial users required to obtain wastewater contribution permits shall allow authorized representatives of the POTW, state and EPA access to all premises for the purpose of inspecting, sampling, examining records or copying records in the performance of their duties. Authorized representative of the POTW, state and EPA shall have the right to place on the user's property such devises as are necessary to conduct sampling and monitoring. Where a user has security or safety measures in force which would require clearance, training, or wearing of special protective gear, the user shall make necessary arrangements at its own expense, to enable authorized representatives of the town utility district, city, state and EPA to enter and inspect the premises as guaranteed by this section.

(Code 1988, § 7.10(art. VII, § 19); Ord. of 12-12-2006)

Secs. 36-141—36-163. Reserved.

DIVISION 5. PAYMENT AND COLLECTION OF CHARGES

Sec. 36-164. Payment.

The sewer service charge shall be invoiced annually.

(Code 1988, § 7.10(art. VIII, § 1); Ord. of 12-12-2006)

Sec. 36-165. Charges a lien.

All sewage charges shall be a lien upon the property serviced pursuant to Wis. Stats. § 66.0821(6) and shall be collected in the manner therein provided.

(Code 1988, § 7.10(art. VIII, § 2); Ord. of 12-12-2006)

Sec. 36-166. Disposition of revenue.

The amounts received from the collection of charges authorized by this division shall be credited to a wastewater facilities account that shall show all receipts and expenditures of the wastewater facilities. Charges collected for replacement expenses shall be credited to a segregated, nonlapsing replacement account. These funds are to be used exclusively for replacement. When appropriated by the town utility district board, the credits to the account shall be available for the payment of costs of wastewater facilities consistent with Wis. Admin. Code ch. NR 162.

(Code 1988, § 7.10(art. VIII, § 3); Ord. of 12-12-2006)

Sec. 36-167. Excess revenues.

Any surplus remaining after payment of debt service charges, operation and maintenance and replacement costs shall be credited to the replacement fund.

(Code 1988, § 7.10(art. VIII, § 4); Ord. of 12-12-2006)

Secs. 36-168—36-180. Reserved.

Exhibit 20

Agreement for Requesting Temporary Emergency Water

Agreement for Requesting Temporary Emergency Water

The signed agreement may be returned the following ways:

Mailed to:	***Scanned or photographed and emailed to:***
Wisconsin Department of Natural Resources c/o Gwen Saliares 625 East County Road Y, STE. 700 Oshkosh, WI 54901	DNRCampbellPFAS@wisconsin.gov Please send both pages and use your address as the email subject line.

The Wisconsin Department of Natural Resources (DNR) determined that your well may be, or is, adversely affected by contamination from environmental pollution or a hazardous substance discharge based on sample results received by the DNR or an advisory issued for your well by the Wisconsin Department of Health Services (DHS). Therefore, the DNR is advising you that your water is **not fit for human *consumption* at this time due to potential human health risks.**

The DNR determined you to be eligible to receive a temporary supply of *drinking* water from the DNR under Wisconsin Administrative Code (Wis. Admin. Code) ch. NR 738 and/or Wisconsin Statutes (Wis. Stat.) § 292.31, based on the information available at this time. To receive a temporary supply of drinking water, the DNR requires that you enter into an agreement with the DNR and that you be responsible for the proper maintenance of any physical equipment provided as part of the temporary emergency water supply. A third-party contractor, not the DNR, will provide the temporary supply of emergency water for consumption. The DNR will arrange for the contractor and will pay for this service. The contractor will contact you to arrange a delivery time, and for the return of equipment when specified. Please note that because the advisory is for human consumption, DNR is only authorized to provide a temporary supply of emergency water for consumption (i.e., drinking, cooking, etc.). If you desire to obtain additional water for other non-consumptive uses, such as bathing, you must make arrangements directly with the third-party contractor.

A temporary emergency water supply is available for a maximum of six months from the date of this agreement, or until such time as the DHS amends the interim area-wide drinking water advisory for French Island, whichever is earlier. If DHS amends the interim area-wide drinking water advisory before the six-month period ends, DNR will contact you to discuss available options and next steps based on conditions at your well.

By signing below, you acknowledge entering into an agreement with the DNR, and you agree to:

1) take responsibility for the proper maintenance of any physical equipment constructed or provided to you by the third-party contractor for your use as part of the temporary water supply;
2) allow the DNR reasonable access to take private water samples during the period of time that the DNR is providing temporary water;
3) agree to indemnify and hold harmless the DNR for any damage or loss that may occur to the physical equipment provided to you for your use as part of the temporary water supply while the equipment is in your possession;
4) understand that this is a "request" for temporary water, but such water may be supplied by the responsible party, and
5) understand that the advisory issued for your water is limited to a consumption advisory, and that therefore temporary water will only be supplied for consumption purposes. If you wish to obtain additional water for other household uses, you must make arrangements directly with the third-party contractor.

The above terms regarding equipment may also be outlined in any agreement between you and the third-party vendor. If you have questions about this agreement, you may send them to DNRCampbellPFAS@wisconsin.gov or call 1-866-220-4841.

(continue to page 2)

☐ Please check the box if you need a **bottom-loading water dispenser**. Bottom-loading dispenser are generally provided to those who are unable to lift 5-gallon jugs.

☐ Please check the box if you are currently paying for your own bottled-water delivery service and indicate with which company you have existing service: _____

HOUSEHOLD INFORMATION:

Household Contact Name (Print)	Number of Household Members
Signature of Occupant Authorized to Enter into Agreement	Date
Address (for water service)	
Email Address	Phone Number where you can be reached during the day

PROPERTY OWNER INFORMATION (if different than the occupant):

Name of Property Owner	
Email Address	Phone Number

Exhibit 21

Literature Review for Proposed Town Water System

September 3, 2024 MVAC SR 2024-119

Alex Jaromin, P.E.
Davy Engineering Co.
115 6th Street South
La Crosse, WI 54601

RE: Literature Review for a proposed new Water System in the Town of Campbell in La Crosse County, Wisconsin

The Town of Campbell is located on French Island in La Crosse County, Wisconsin (Figure 1). The island is bounded by Lake Onalaska and the Mississippi River to the west, and the Black River to the east. The island is connected to the City of La Crosse by the Clinton Street Bridge. The Town of Campbell (French Island) is working with Davy Engineering to develop a preliminary design for a new Water System. Preliminary designs for this project started over 20 years ago but were put on hold. The recent PFAS contamination on French Island has presented a major need to move forward with the project.

The proposed project would involve the Town of Campbell constructing their own independent water system that would consist of Supply Wells, a Pumphouse/Treatment Plant, a 700,000-gallon Elevated Storage Tank, and an entirely new water distribution system with watermain pipe ranging from 6 to 16-inches. Most of the water main will be located in previously disturbed street right-of-way adjacent to existing sanitary sewer utilities located in the street ROW. However, there are several locations to note where the project will take place outside of the ROW in Town owned parcels or easements (Figure 2).

1- Elevated tank site located on the west side of La Crescent Street between Walnut and Usher Street.
2- A 1.35-acre Wardwell Park parcel (owned by the Town of Campbell) where Well #1 (and potentially Well #2) will be located as well as the Pumphouse/Treatment Plant.
3- A possible easement across two residential lots for the loop on Bayshore Drive.
4- The relocated Marina Drive.
5- The riverbank at Hinkley Road extended for the alternate river crossing.

In 2000, the Mississippi Valley Archaeology Center (MVAC) conducted a Land Use History for the Town of Campbell (Dowiasch 2000) for a proposed new water system. The majority of the System was planned to be constructed beneath the existing streets. The streets were disturbed in the late 1970s when sewer lines were placed in the township. The Land Use History was completed to determine the potential for prehistoric and historic subsurface deposits along the project routes. Various sources were used to assess the township for cultural deposits, including the Wisconsin Archaeological Site Inventory (ASI), county histories, and historic investigations of the area. Given the township's location on the Mississippi River, and previously recorded archaeological sites in similar settings, any areas with undisturbed soils were considered as high potential for archaeological deposits. Several areas in the Town of Campbell were determined to have high potential for archaeological deposits and monitoring those areas during installation was recommended. This current literature review updates the archaeological sites and surveys conducted in the Town of Campbell since 2000.

Environmental Setting

La Crosse County, situated in western Wisconsin, lies within the "Driftless Area," which encompasses southwest Wisconsin, as well as southeast Minnesota, northeast Iowa and northwest Illinois. The Driftless Area is characterized by deeply dissected uplands with numerous river valleys. Most of the 15,000 square mile region remained uncovered by Pleistocene glaciers during the most recent glaciation of the

Wisconsinan (75,000 - 12,500 years before present [B.P.]), (Paull & Paull 1977). The project area is contained within Wisconsin's Western Upland geographic province, characterized by thoroughly dissected, moderately broad uplands with well-developed rivers (Martin 1965). It is an area of wide topographic contrast, with sandstone and limestone outcrops, cliffs, steep-sided valleys and caves.

The project area is located on French Island, in the floodplain of the upper Mississippi River. French Island is a Pleistocene terrace outlier in Pools 7 and 8 of the Mississippi River. The island's northwestern shore is bounded by Lake Onalaska, and the Black River runs along its eastern side. The adjacent floodplain environment to the north has been extensively altered due to the construction of Lock and Dam No 7. The soils in the project area include the sandy soils of the Mississippi River Valley, mostly Chelsea fine sand and Plainfield loamy sand; along with wet bottom lands, alluvial land, poorly drained, and marsh (USDA 2024). Early vegetation in the project area was prairie consisting of bluestem and composites (Cottom and Loucks 1965).

Cultural Context

An extensive cultural context in the 2000 Land Use History summarized the prehistoric archaeological sites in the Town of Campbell and the history of French Island (Dowiasch 2000). A comprehensive site search was conducted using the Wisconsin Historic Preservation Database (WHPD) to update the recorded archaeological sites and previous archaeological surveys on French Island. It is possible that additional cultural materials which have not yet been recovered or reported may exist within the property.

Native American occupation of the upper Mississippi River Valley, including what is now Wisconsin, began around the end of the Pleistocene epoch, when groups of hunter-gatherers moved into the region after the retreat of the last glaciers. Archaeologists have established a basic chronology of Native American traditions in the region (Theler and Boszhardt 2003):

Paleoindian	12,000 - 10,000 B.P. (Before Present)
Archaic	10,000 - 2,500 B.P.
Woodland	2,500 - 1,000 B.P.
Oneota	1,000 - 350 B.P.
Early Historic	350 - 150 B.P.
Late Historic	150 - modern era

These traditions are defined by patterns of material culture and by relative and chronometric dating. They are distinguished by differences in settlement and subsistence patterns; changes in styles and functions of stone tools; the appearance of pottery and subsequent changes in types and design motifs; and the construction and changing forms and functions of earthen mounds.

Previous Archaeological Surveys in the Town of Campbell

A total of 17 archaeological surveys have been recorded in the Town of Campbell (Table 1, Figures 3-5). The surveys were conducted for a variety of project types: 5 for WisDOT projects, 4 airport projects, and 2 in Pool 8. Additional surveys were conducted for a Community Development Block Grant, a county park, at Summit School, a cell tower, American Marina, and in the Wittenberg Bottoms area.

Table 1. Previous archaeological investigations conducted in the Town of Campbell.

WHS #	Year	Title/Investigation Type	Results
83-0375	1983	Archaeological Survey of a Proposed Community Development Block Grant Project, La Crosse, Wisconsin	None provided in ARI, but no sites are listed as investigated.
83-0664	1983	Cultural Resources Survey of La Crosse, Wisconsin Airport, La Crosse County, Wisconsin	None provided in ARI, but no sites are listed as investigated.
83-0941	1983	Cultural Resources Survey of Louis Nelson County Park, La Crosse County, Wisconsin (Phase I)	Questionable chert but no definite artifacts were found.
95-1432	1996	WDOT Archaeological Survey Field Report: La Crosse Municipal Airport Extension, La Crosse County, Wisconsin	No sites were identified; recommendation to proceed with project.
97-1289	1997	A Phase I Archaeological Survey of the Floodplain of Pool No.8 of the Upper Mississippi River Valley	No sites within the Town of Campbell were identified, but sites were identified in other areas.
99-0402	2000–2002	Baseline Study for Cultural Resources Monitoring of Pool 8 Shoreline Sites, Houston County, Minnesota and La Crosse and Vernon Counties, Wisconsin	47LC417, 671, and 672 were revisited/relocated.
02-0618	2002	WDOT Archaeological Survey Field Report: Stabilization of French Island at Runway 18/36, La Crosse County, Wisconsin	This investigation was within 47LC297. No cultural materials or features were identified. No further investigations were recommended.
03-7715	2003	Phase I Archaeological Survey of 13.9 Acres for the Proposed American Marine Site on French Island, La Crosse County, Wisconsin	No cultural materials or features were identified; no further investigations were recommended.
06-0336	2005	Phase I and II Archaeological Investigations for Four Existing Roadside Facilities Along I-90 in La Crosse and Monroe Counties, Wisconsin	The new site 47LC779 (may be part of LC17) was found during Phase I survey. Nine units excavated for a Phase II evaluation revealed stone tools and Woodland pottery in a former plow zone. No further investigations were recommended.
07-0410	2006	A Phase I Archaeological Investigation of a Proposed Cell Tower Location in La Crosse, La Crosse County, Wisconsin: Cell Tower Project Number WI5711	No cultural materials were identified; no further investigations were recommended.
07-7721	2007	A Phase I Archaeological Survey of the Northern Portion of the Wittenberg Bottoms Area and Two Adjacent Islands in the City of Onalaska in La Crosse County, Wisconsin	A sawmill, possible log boom structure, two late 19th-century surface middens were identified. The sawmill was reported as 47LC791. Phase II investigations were recommended for the sawmill and middens, and monitoring was recommended for the possible log boom area.
11-0099	2010	Phase I Archaeological Survey for Reconstruction at La Crosse Municipal Airport and Airport Road (SAP 0732-44-69)	Late 19th- to early 20th-century artifacts were recovered and site 47LC807 was reported. Stratigraphic layers suggesting a subsurface feature were observed. Avoidance or Phase II evaluation were recommended.
12-1168	2007–2011	ASFR report for I-90 West (Round Lake to Black River Structures), La Crosse County, WisDOT ID No. 1071-06-07; WDOT Archaeological Survey Field Report: I-90 and USH 53/STH 35 Interchanges, La Crosse County, Wisconsin (Phase I survey)	Elevated roadways in the project area were on fill. A portion of the ROW on French Island was found to be extensively disturbed. No cultural materials or features were identified. No further investigations were recommended.
16-0043	2005	Letter Report: A Phase I Archaeological Survey of Proposed Land Acquisition for Runway 13 Approach Protection at the La Crosse Municipal Airport, La Crosse County	Intact soils were observed in the east half of the APE. No cultural materials or features were identified. No further investigations were recommended.
18-0584	2018	WDOT Archaeological Survey Field Report: La Crosse Airport, Expand and Rehabilitate Terminal Apron, La Crosse County, Wisconsin	No cultural materials were identified; no further investigations were recommended.

19-7705	2018	Archaeological Investigations at Summit Environmental School and the Summit School Site (47LC201), in the Town of Campbell, La Crosse County, Wisconsin (Phase I and II)	Site 47LC201 was determined to have lost integrity. No further investigations were recommended.
21-0194	2020	WDOT Archaeological Survey Field Report: CTH 'B' French Island, Clinton Street to Lakeshore Drive, La Crosse County, Wisconsin	No cultural materials were identified; no further investigations were recommended.

Archaeological Sites Recorded in the Town of Campbell

There are 16 archaeological sites recorded in the Town of Campbell (Table 2, Figure 6), including 8 precontact sites and 8 historic sites. Precontact sites with known cultural affiliation include 4 Woodland campsite/villages, 1 Late Woodland mound site, and 1 Oneota isolated find site. Sites with unknown cultural affiliation include 1 campsite/village and a lithic scatter. There is 1 Historic Indian isolated find site recorded. Historic Euro-American sites include 2 HCM concentration sites and 1 site each of a logging camp, cabin/homestead, mill/sawmill, dam/historic earthwork and foundation/depression, and a cemetery/burial site. Detailed information for each site below was obtained from the WHPD database, 2024.

Table 2. Archaeological Sites Recorded in the Town of Campbell.

Site Number	Site Name	Cultural Affiliation	Site Type	TRS
47LC14	unnamed	unknown prehistoric	campsite/village	1607W-6
47LC17	Baumgartner	Late Woodland	campsite/village	1608W-13
47LC138	Runway Blues	Oneota	isolated finds	1607W-18
47LC201	Summit School	Woodland	campsite/village	1607W-19
47LC251	Hood Site	Historic Indian	isolated finds	1608W-12
47LC297	Bell Island	Woodland	campsite/village	1607W-5, 6
47LC406	Idle Hour	Historic Euro-American	cabin/homestead	1607W-6
47LC417	Polley Lumber Mill	Historic Euro-American	logging camp	1607W-30
47LC439	Patco (BWF-25)	Historic Euro-American	HCM concentration	1607W-6
47LC671	H. Goddard Mill	Historic Euro-American	mill/sawmill	1607W-18
47LC672	RM-703.4-WI	Historic Euro-American	dam/historic earthwork, foundation/depression	1607W-8
47LC729	Nelson Park Site	unknown prehistoric	lithic scatter	1607W-6
47LC476/ BLC-00	Low Ground	Late Woodland	mounds- conical, effigy, linear	1607W-19
47LC779	Wisconsin Welcome Site	Woodland	campsite/village	1608W-13
47LC807	Airport Knoll	Historic Euro-American	HCM concentration	1607W-7
BLC-0012	French Island Cemetery	Historic Euro-American	cemetery/burial	1608W-13

Precontact Sites According to the WHPD (2024), diagnostic artifacts were recovered from 5 of the precontact sites: 47LC17, 47LC138, 47LC201, 47LC297, and 47LC779. The Baumgartner site (47LC17) was tested in 1963, prior to the I-90 construction. The Baumgartner site is associated with the Late Woodland Tradition, and a portion of the campsite was noted to remain intact after 1963 (WHPD 2000). Much of the remaining site has since been developed, although it is possible some intact archaeological deposits remain. The Runway Blues site (47LC138) consisted of a surface scatter from which one quartzite flake and one shell-tempered potsherd (affiliated with the Oneota culture) was found. The Summit School site (47LC201) was first recorded in 1985 as an isolated find of 1 flake recovered from the top of a quarried sand terrace edge south of Summit School. The site was severely disturbed by quarrying and school construction. In 2018, MVAC conducted investigations in three areas of the Summit Environmental School grounds as part of an education grant for grade schoolers to participate in the process of archaeology. Shovel tests and six 2 x 2-meter test units were excavated. The site was determined to be a disturbed habitation area with Woodland components that lacks integrity. (WHS Project #19-7705). SHPO recommendations may differ, and site status should be confirmed with WHS Staff.

The Bell Island site (47LC297) is located on the northern shores of Bell Island, which is located north of French Island. Area collectors recovered artifacts from the shoreline, several of which were affiliated with the Woodland culture. A 2002 survey found no evidence of the site on an eroding back with 100% visibility and shovel tests at 7.5 meter intervals along the bank top.

The Wisconsin Welcome Site (47LC779) is a Woodland campsite/village located in a flat, open area used for picnicking just south of the exit to the rest stop off I-90 west of Lake Shore Drive and north of the Wisconsin Welcome Center building. Shovel testing and test unit excavations revealed cultural deposits, including grit-tempered pottery, limited to an old plow zone. The current status of the site is unknown and additional investigations may need to be completed.

The Low Ground site (47LC476/BLC-0126) is a Late Woodland mound site described by T. H. Lewis as "several round mounds and embankments and five animals partially destroyed," on low ground between Catfish Slough and the Black River on French Island (Lewis, T. H., 1889, Supplemental Notebook 4: 13, on file Burial Sites Preservation Office, WHS). The western boundary of the site was shifted to the east to better reflect that the site is in low ground in April 2020 at MVAC's request. This human burial site is protected under Wis. Stats 157.70.

Precontact sites with unknown cultural affiliation include 47LC14 (unnamed), which was reported in 1928 by the Milwaukee Public Museum. Potsherds were recovered on the west side of French Island, in section 6, T16N, R07W. No specific location was given, and no cultural affiliation was designated. The Nelson Park Site (47LC729) was recorded as a lithic scatter recovered in Nelson County Park, on the north side of CTH BW in 2001 (WHPD 2024).

Historic Sites The Hood Site (47LC251) was discovered in 1982 just above the lock at Dam #7, at 2905 Bayshore Drive. The site is categorized as an isolated find consisting of a pipestone tomahawk pipe, dating to the early historic-British regime. The French Island Cemetery (BLC-0012) is recorded as a historic Euro-American cemetery. The Idle Hour site (47LC406) is located on Bell Island, north of French Island. This historic cabin/homestead site consisted of several foundations for cabins, farm buildings, and the "Idle Hour" tavern and dance hall. The Polley Lumber Mill (47LC417) is a Historic Euro-American logging camp on Copeland Park Island that straddles CTH B. The 1894 Mississippi River Commission charts show lumber stacks and evidence of booms. The site was relocated as part of survey work on Pool 8 in 2000-2002. Historic debris was noted and a partial foundation along the cutbank, which had been affected by erosion, was identified. The Patco (BWF-25) site (47LC439) was reported as a scatter of historic Euro-American artifacts. Ceramics, glass, bottles and toys were recovered, although no foundations were relocated.

The H. Goddard Mill (47LC671) was re-located in 1997 during an archaeological survey of Pool 8. The site consists of a stone block foundation that is eroding out into the river. The foundation is approximately one meter in height, with historic debris intermixed with the rubble. According to Western Historical Company (1881:610), Hiram Goddard's Mill dates from 1875, and continued to be used as a sawmill at the writing of the history of La Crosse in 1881. The mill was built under the direction of Mr. Goddard and comprised 15 acres. The site is shown on the 1894 Mississippi River Commission Chart No. 173 as the H. Goddard Mill. The mill site was relocated during 2000–2002 investigations of Pool 8. A large portion of the mill's stone engine room was present, several wall foundations were intact, and wood, metal, and pilings were observed above the water line. Resurvey during a drawdown revealed machinery along the beach and in the water and numerous wooden piers. The mill was found to be eroding, and an ATV trail runs immediately near the foundation.

Site RM-703.4-WI (47LC672) is a Historic Euro-American dam/historic earthwork, foundation depression site on a small artificial island at the north end of French Island in the Black River. It comprises a cut stone foundation, 5 x 3 x 3 meters, which appears to be a bridge or dam support structure. The 1894 Mississippi River Commission Chart No. 173 shows a bridge at the location. The site was relocated and found to be largely intact as part of investigations during a drawdown of Pool 8 in 2000–2002 (WHS Project #99-0402). These investigations also revealed artifacts in drawdown beach sand. The Airport Knoll site (47LC807) is a Historic Euro-American historical artifact concentration site measuring 25 x 15 meters on a grass knoll overlooking the La Crosse Airport's south long-term parking lot to the northeast and Airport Road to the south.

In addition to the site locations noted above, issues of the La Crosse Tribune (1933, 1952) indicate several humans skulls and other bones believed to be Native American were recovered on French Island. The remains found in 1952 were reportedly from north of Upper French Island Cemetery, in soils which was used as fill for the Clinton Street bridge. In addition, private individuals reported human burials having been exposed during sand quarrying in conjunction with the 1965 flood. An early historic Jesuit ring was reported recovered from one burial. The location of this cemetery is unknown.

Summary and Recommendations

The proposed project scope includes the Town of Campbell constructing their own independent water system that would consist of Supply Wells, a Pumphouse/Treatment Plant, a 700,000-gallon Elevated Storage Tank, and an entirely new water distribution system with watermain pipe ranging from 6 to 16-inches. The majority of the water main will be in previously disturbed street right-of-way adjacent to existing sanitary sewer utilities located in the street ROW, except for 5 locations shown in Figure 2.

The streets to be impacted by the proposed water system were disturbed during the installation of sewer lines in the late 1970s (Davy Engineering 2000). However, urban projects such as Beaumont Road in Prairie du Chien, STH 35 in Onalaska, and South Avenue in La Crosse have demonstrated that archaeological deposits may remain relatively intact beneath roadways. Therefore, monitoring is suggested in those areas within known archaeological sites in the township that have not been previously surveyed (see Figures 3-5).

Phase I archaeological survey could be conducted prior to construction in those areas where the project will take place outside of the ROW in Town owned parcels with high archaeological potential:

1) Elevated tank site located on the west side of La Crescent Street between Walnut and Usher Street: this part of the township was developed in the late 1800s. It is unlikely that deep ground disturbance has occurred in this area; therefore, the possibility of intact archaeological

deposits exists at this location.

2) A 1.35-acre Wardwell Park parcel (owned by the Town of Campbell) where Well #1 (and potentially Well #2) will be located as well as the Pumphouse/Treatment Plant: again, this part of the township was developed in the late 1800s. It is unlikely that deep ground disturbance has occurred in this area; therefore, the possibility of intact archaeological deposits exists at this location.
3) A possible easement across two residential lots for the loop on Bayshore Drive: this area is on the edge of the island terrace, an ideal location for prehistoric campsites and/or historic cabins.
4) The relocated Marina Drive: see below
5) The riverbank at Hinkley Road extended for the alternate river crossing: the Low Ground site (47LC476/BLC-0126) is bounded by Hinkley Road East to the north, Bainbridge Street to the west, just south of LaFond Avenue and the Black River to the east. To conduct a Phase I survey along the riverbank at Hinkley Road, a Request to Disturb a Human Burial site would need to be submitted to the Wisconsin Historical Society to determine if evidence of the site remains within the project area. Monitoring during construction would be recommended, as the human burial site is protected under Wis. Stats 157.70.

The relocated Marina Drive has been extensively developed and it is unlikely that intact archaeological deposits remain at this location. Therefore, no additional archaeological investigations are recommended for this location.

If prehistoric artifacts are recovered during construction of the Water System project, MVAC or another archaeological firm should be contacted to recover the artifacts and monitor the ongoing construction in adjacent areas. With the Town of Campbell's long history of settlement, it is possible that human remains could be encountered during construction. In the event that human remains are discovered, all work in that area will cease and the Wisconsin Historical Society will be contacted at 1-800-342-7834 or 1-608-264-6507 to ensure compliance with Wis. Stats. 157.70, which provides for the protection of human burial sites.

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USDA-NRCS Soil Survey Division (USDA-NRCS)
2024 *La Crosse County, Wisconsin.* Web Soil Survey. Accessed online August 2024: https://websoilsurvey.nrcs.usda.gov/app/WebSoilSurvey.aspx

Wisconsin Historic Preservation Database
2024 *Archaeological Reports Inventory* and *Archaeological Site Inventory.* Wisconsin Historical Society, Madison.



Figure 1. The Town of Campbell (French Island) lies in western La Crosse County, Wisconsin. Google Maps 2024.

1. Elevated tanks site located on the west side of La Crescent St between Walnut & Usher Sts.
2. Wardwell Park, where Well #1 (and potentially Well #2), and the Pumphouse/Treatment Plant will be located
3. Possible easement across 2 residential lots for the loop on Bayshore Drive
4. The relocated Marina Drive
5. The riverbank at Hinkley Road for the alternative river crossing

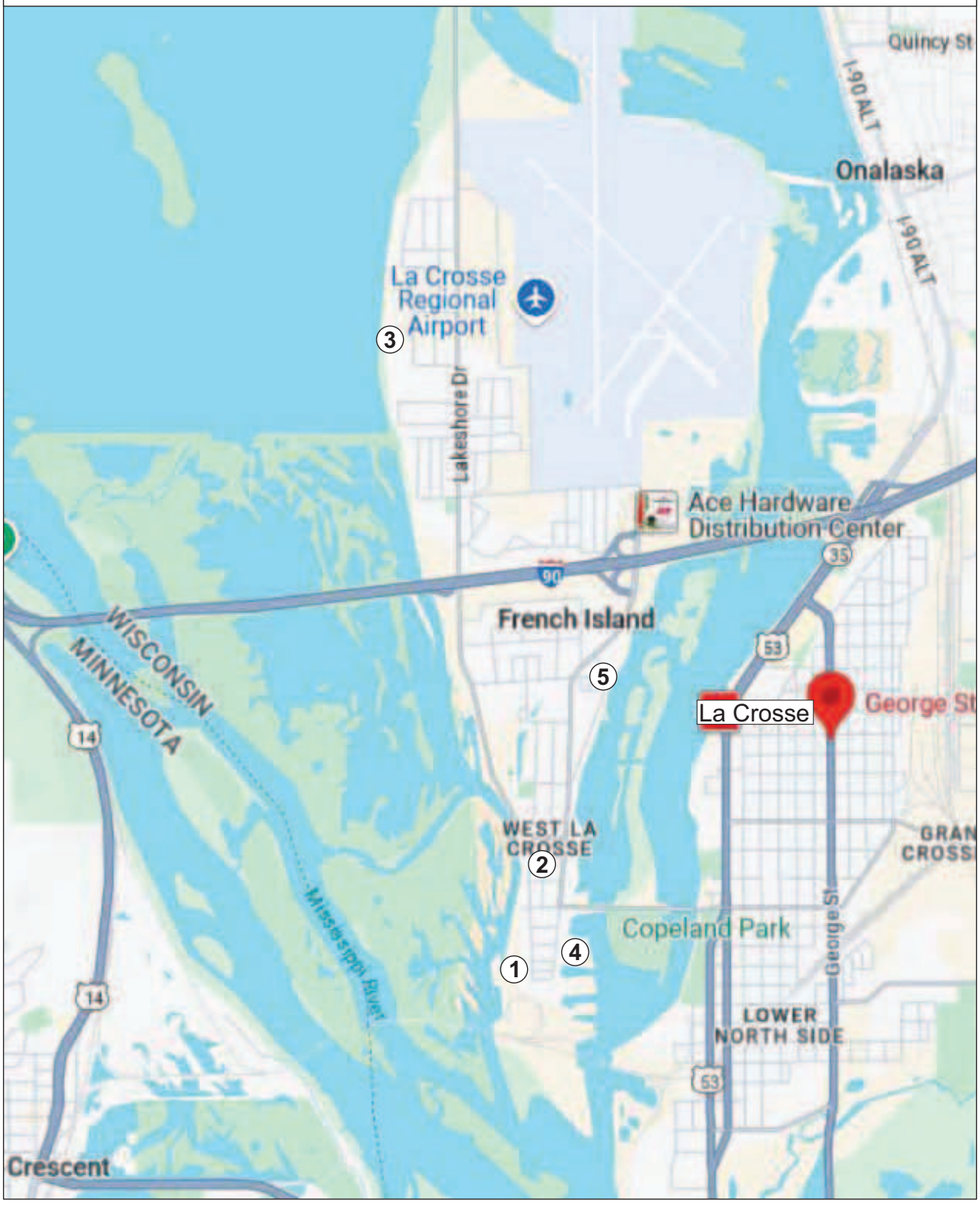


Figure 2. Approximate locations in the Town of Campbell where construction for the Water System will take place out of the ROW in Town-owned parcels or easements. Google Maps 2024.



Figure 3. Previous archaeological surveys conducted in the northern portion of the Town of Campbell, along with recorded archaeological sites.

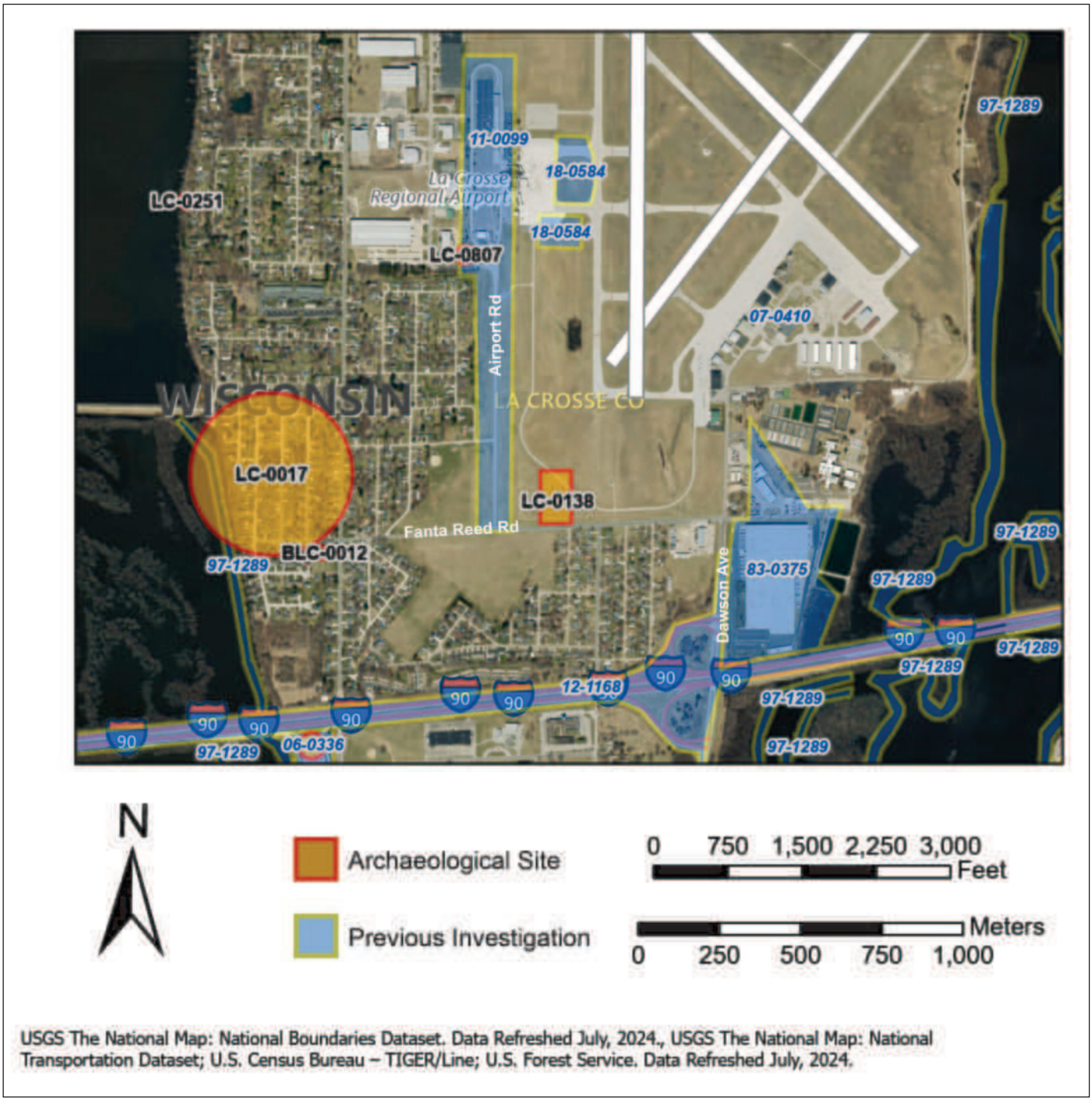


Figure 4. Previous archaeological surveys conducted in the central portion of the Town of Campbell, along with recorded archaeological sites.

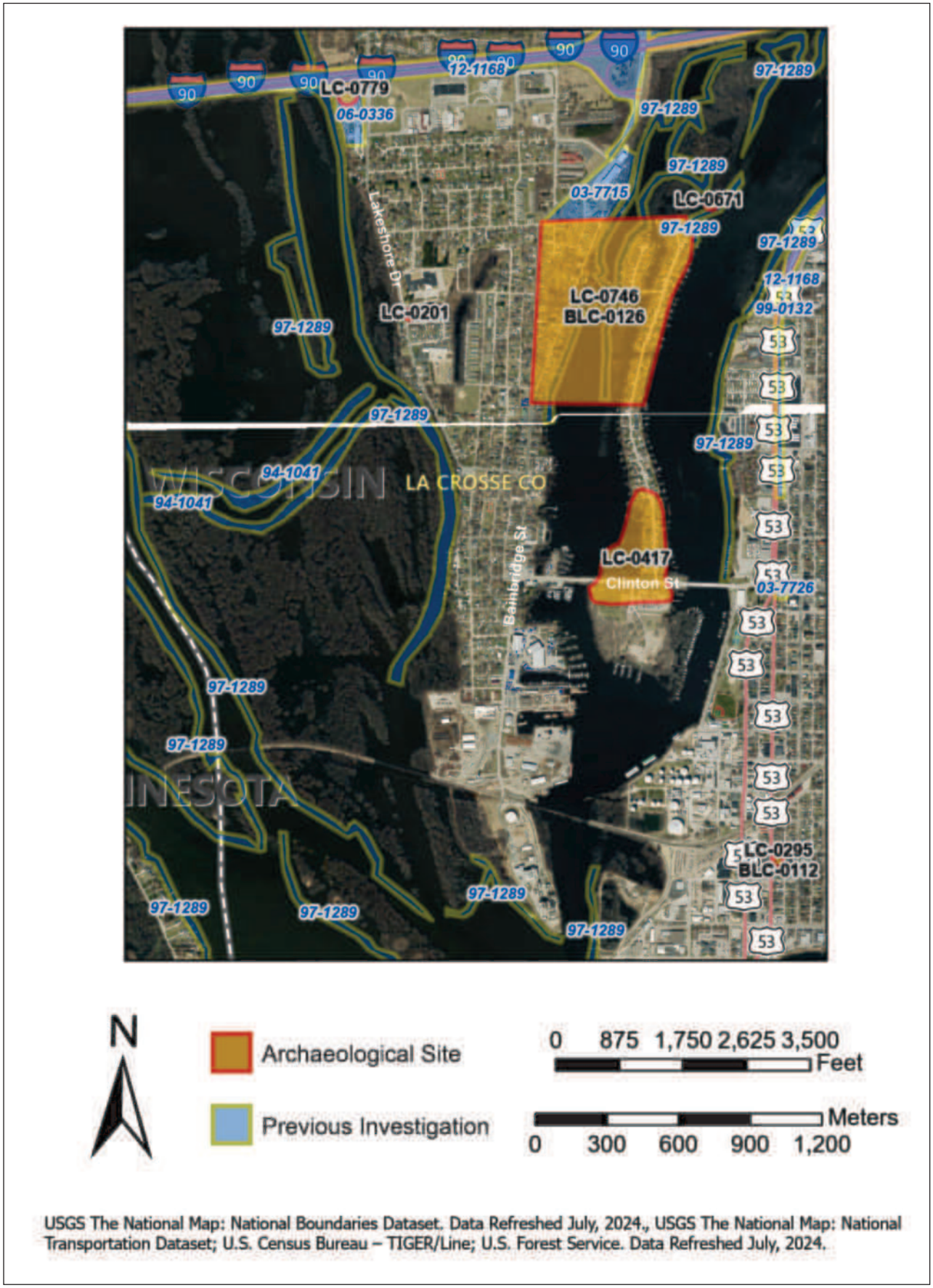


Figure 5. Previous archaeological surveys conducted in the southern portion of the Town of Campbell, along with recorded archaeological sites.

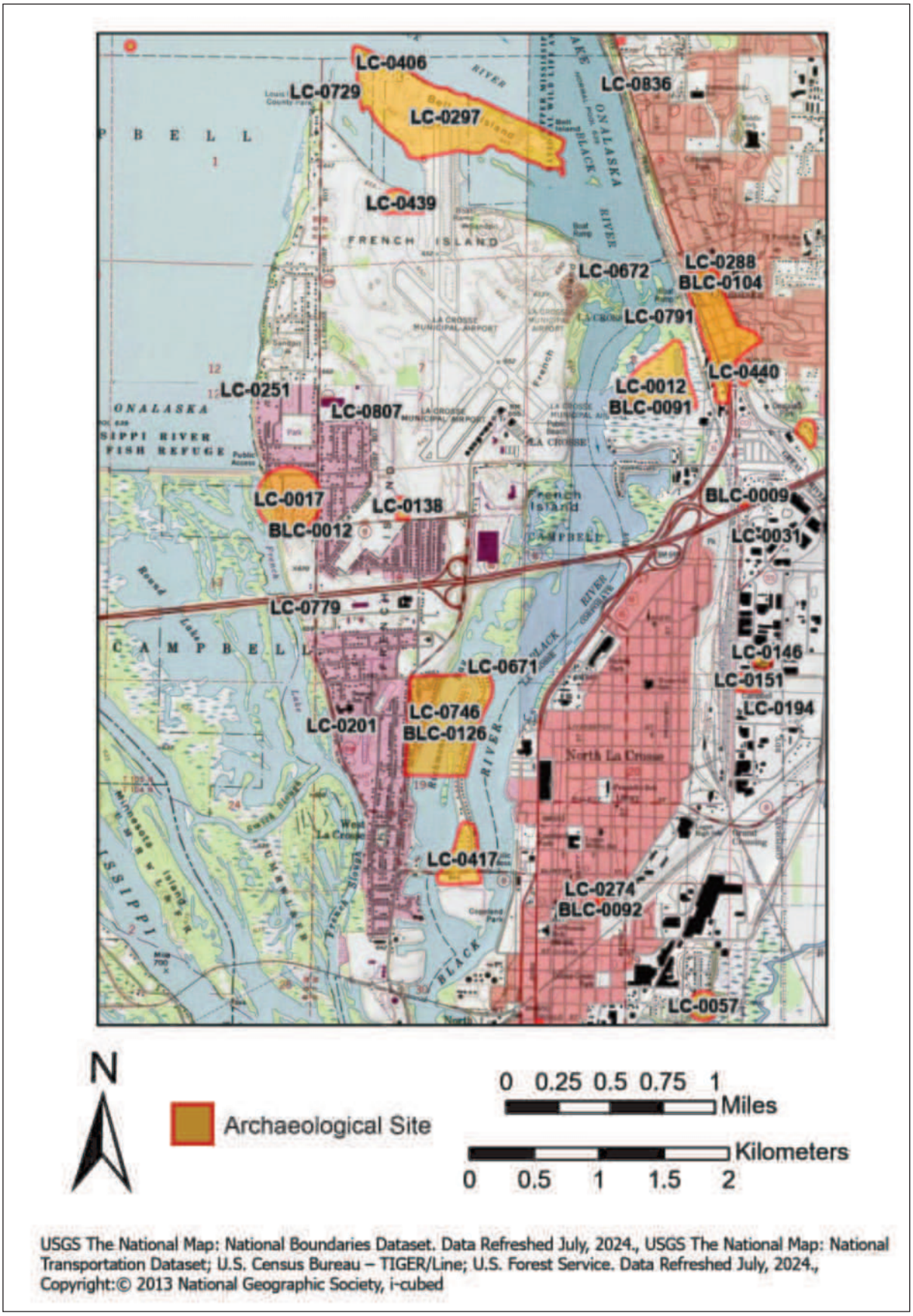


Figure 6. Overview of previously recorded archaeological sites in the Town of Campbell, see Figures 3-5 for close-up views.

Exhibit 22

2025 Approved Operating Budget

Fund: 100 - GENERAL FUND

Account Number		2023 Actual Year-End	2024 Projected Year-End	2024 Budget	2025 Proposed Budget	% Change In Budget
100-00-41110-000-000	General Property Taxes	885,428.00	886,822.00	886,822.00	884,178.00	-0.30
100-00-41111-000-000	Debt Service Taxes	543,411.79	362,205.06	362,205.06	561,366.23	54.99
100-00-41140-000-000	Mobile Home Fees	8,454.33	13,620.40	13,000.00	13,000.00	0.00
100-00-41210-000-000	Public Accomodation Taxes	18,941.95	22,000.00	20,000.00	20,000.00	0.00
100-00-41320-000-000	Taxes From Tax Exempt Entities	5,804.15	7,000.00	7,000.00	7,000.00	0.00
100-00-41410-000-000	Tax Chargeback	0.00	0.00	0.00	0.00	0.00
100-00-41810-000-000	Interest & Penalties on Taxes	60.26	13.53	250.00	250.00	0.00
100-00-41900-000-000	Omitted Taxes	2,290.35	0.00	0.00	0.00	0.00
TAXES		1,464,390.83	1,291,660.99	1,289,277.06	1,485,794.23	15.24
100-00-42000-000-000	Special Assessments	144.00	191.76	200.00	250.00	25.00
100-00-42001-000-000	Special Assessments	14,969.58	0.00	0.00	0.00	0.00
100-00-42002-000-000	Interest on Special Assessment	0.00	0.00	0.00	0.00	0.00
SPECIAL ASSESSMENTS		15,113.58	191.76	200.00	250.00	25.00
100-00-43300-000-000	Federal Grant Payments	0.00	0.00	0.00	0.00	0.00
100-00-43400-000-000	American Rescue Plan Act	9,666.00	0.00	0.00	0.00	0.00
100-00-43410-000-000	State Shared Revenues	309,312.52	410,996.59	410,996.59	420,426.08	2.29
100-00-43420-000-000	Fire Insurance Taxes	17,743.32	18,436.63	15,000.00	18,000.00	20.00
100-00-43430-000-000	Other State Shared Taxes	1,438.73	0.00	0.00	0.00	0.00
100-00-43440-000-000	Recycling Grant	10,639.08	10,649.87	10,800.00	10,800.00	0.00
100-00-43521-000-000	State Police Training	800.00	0.00	800.00	1,920.00	140.00
100-00-43530-000-000	Transportation Aids	155,729.60	153,297.56	153,297.56	158,624.92	3.48
100-00-43600-000-000	Other State Payments	170,936.11	129,732.92	97,763.55	102,114.08	4.45
100-00-43610-000-000	State Payment for Munic. Svcs	2,166.08	2,637.31	2,224.11	2,224.11	0.00
100-00-43690-000-000	State Grant Pmt- Plan Comm	9,151.60	0.00	0.00	0.00	0.00
100-00-43692-000-000	State Grant-Docks	0.00	0.00	0.00	0.00	0.00
100-00-43790-000-000	Other Gov't-Law Enforcement	308.16	0.00	2,500.00	2,500.00	0.00
INTERGOVERNMENTAL REVENUES		687,891.20	725,750.88	693,381.81	716,609.19	3.35
100-00-44110-000-000	Liquor & Malt Licenses	5,350.00	5,320.00	5,300.00	5,300.00	0.00
100-00-44121-000-000	Operator/Bartender License	3,318.00	3,018.00	2,800.00	3,000.00	7.14
100-00-44122-000-000	Cigarette License	200.00	150.00	200.00	200.00	0.00
100-00-44123-000-000	TV Franchise License	6,227.14	7,000.00	7,000.00	7,000.00	0.00
100-00-44124-000-000	Mobile Home Park License	114.00	114.00	114.00	114.00	0.00
100-00-44210-000-000	Dog License	939.50	0.00	1,000.00	1,000.00	0.00
100-00-44211-000-000	Cat License	4,549.00	4,094.00	5,000.00	5,000.00	0.00
100-00-44220-000-000	Bicycle License	15.00	3.00	15.00	15.00	0.00
100-00-44310-000-000	Building Permits	26,862.75	15,000.00	26,000.00	26,000.00	0.00
100-00-44315-000-000	Board of Adjustment Fees	600.00	0.00	1,000.00	1,000.00	0.00
100-00-44320-000-000	Street Opening Permits	300.00	400.00	750.00	750.00	0.00
100-00-44330-000-000	Park Permits	25.00	100.00	150.00	150.00	0.00
100-00-44340-000-000	Boat Landing Permits	22,073.81	21,000.00	25,000.00	25,000.00	0.00
LICENSES AND PERMITS		70,574.20	56,199.00	74,329.00	74,529.00	0.27
100-00-45110-000-000	Court Penalties & Costs	14,144.57	13,307.14	13,000.00	13,000.00	0.00
100-00-45130-000-000	Parking Fines	4,015.00	4,610.40	4,500.00	4,500.00	0.00
FINES, FORFEITS AND PENALTIES		18,159.57	17,917.54	17,500.00	17,500.00	0.00
100-00-46111-000-000	Photocopy charges	54.50	20.00	100.00	100.00	0.00
100-00-46112-000-000	Publication Fee for Licenses	110.00	100.00	100.00	100.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2023 Actual Year-End	2024 Projected Year-End	2024 Budget	2025 Proposed Budget	% Change In Budget
100-00-46113-000-000	Sale of Material Supplies	1,192.62	100.00	500.00	500.00	0.00
100-00-46116-000-000	Faxing charges	0.00	0.00	25.00	0.00	-100.00
100-00-46210-000-000	Police Dept. Accident Reports	218.00	50.00	200.00	100.00	-50.00
100-00-46250-000-000	Planning Commission Charges	138.73	50.00	600.00	600.00	0.00
100-00-46441-000-000	Weed Cutting	458.33	293.01	100.00	100.00	0.00
100-00-46491-000-000	Use of Summit Well	0.00	0.00	0.00	0.00	0.00
100-00-46743-000-000	Community Center	5,625.00	4,000.00	5,000.00	5,000.00	0.00
100-00-46900-000-000	Library Naming Rights	0.00	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		7,797.18	4,613.01	6,625.00	6,500.00	-1.89
100-00-47190-000-000	Federal Grant Payments	0.00	0.00	0.00	0.00	0.00
100-00-47290-000-000	Lottery Credit Admin. Fee	0.00	0.00	0.00	0.00	0.00
100-00-47331-000-000	Charges to Local Governments	3,293.85	3,238.00	3,135.00	3,135.00	0.00
INTERGOV'T. CHARGES FOR SERV.		3,293.85	3,238.00	3,135.00	3,135.00	0.00
100-00-48100-000-000	Interest on Investments	81,898.12	75,000.00	70,000.00	75,000.00	7.14
100-00-48210-000-000	Rent of Land for Signs	2,450.00	950.00	1,800.00	1,800.00	0.00
100-00-48400-000-000	Insurance Recoveries	0.00	0.00	0.00	0.00	0.00
100-00-48500-000-000	Donations & Contributions	9,143.39	19,000.00	2,800.00	2,800.00	0.00
100-00-48505-000-000	Donations - Library	0.00	0.00	0.00	0.00	0.00
100-00-48510-000-000	Donations - Library	0.00	0.00	0.00	0.00	0.00
100-00-48515-000-000	Donations - K-9 Unit	10,776.73	1,000.00	7,500.00	3,000.00	-60.00
100-00-48516-000-000	Donations - Nat'l Night Out	1,700.00	0.00	1,700.00	1,700.00	0.00
100-00-48517-000-000	Donations - Plainview	0.00	0.00	0.00	10,500.00	999.99
100-00-48520-000-000	SkipperLiner Income-North Bay	0.00	0.00	0.00	0.00	0.00
100-00-48610-000-000	Skipperliner Interest Income	0.00	0.00	0.00	0.00	0.00
100-00-48700-000-000	SkipperLiner Income-Principal	28,146.86	29,335.22	29,335.22	30,359.51	3.49
100-00-48710-000-000	SkipperLiner Income-Interest	3,353.14	2,164.78	2,164.78	1,183.76	-45.32
100-00-48780-000-000	Skipperliner Income-Other	486.05	450.00	450.00	450.00	0.00
100-00-48910-000-000	Miscellaneous Income	12,454.84	7,000.00	500.00	500.00	0.00
100-00-48911-000-000	Delinquent PPT Loss Recoveries	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS REVENUES		150,409.13	134,900.00	116,250.00	127,293.27	9.50
100-00-49120-000-000	Note Proceeds	0.00	1,204,714.00	254,713.76	250,000.00	-1.85
100-00-49205-000-000	Spillway Income	0.00	0.00	0.00	0.00	0.00
100-00-49300-000-000	Fund Balances Applied	0.00	0.00	50,000.00	512,500.00	925.00
100-00-49400-000-000	Sales of General Fixed Assets	3,811.85	0.00	39,000.00	4,000.00	-89.74
OTHER FINANCING SOURCES		3,811.85	1,204,714.00	343,713.76	766,500.00	123.01
Total Revenues		2,421,441.39	3,439,185.18	2,544,411.63	3,198,110.69	25.69

Fund: 100 - GENERAL FUND

Account Number		2023 Actual Year-End	2024 Projected Year-End	2024 Budget	2025 Proposed Budget	% Change In Budget
100-00-51100-110-000	Town Board Wages	14,150.00	12,600.00	12,600.00	12,600.00	0.00
100-00-51100-130-000	Town Board Fringes	1,082.56	1,000.00	1,000.00	1,000.00	0.00
100-00-51100-310-000	Town Board Gen'l. Oper.	1,890.87	3,000.00	3,000.00	3,000.00	0.00
100-00-51100-320-000	Town Board Notices	510.70	1,600.00	1,000.00	1,000.00	0.00
100-00-51100-330-000	Town Board-BOA Notices	48.73	50.00	100.00	100.00	0.00
100-00-51100-500-000	Town Board-LADCO & CRIPCO Dues	0.00	0.00	0.00	0.00	0.00
100-00-51100-510-000	Town Board-LAPC Annual Dues	2,065.77	1,875.30	2,223.28	1,763.43	-20.68
100-00-51100-520-000	Town Board-Chamber of Commerce	850.00	445.00	415.00	415.00	0.00
100-00-51100-540-000	Town Board-WI Towns Assoc.	1,365.00	1,415.00	1,255.00	1,305.00	3.98
100-00-51100-550-000	Town Board- WI Urban Towns	2,127.00	1,100.00	1,100.00	1,100.00	0.00
100-00-51100-560-000	Town Board-Internet Web Site	89.77	31.37	100.00	100.00	0.00
100-00-51100-570-000	Town Board-Tourism	0.00	0.00	0.00	0.00	0.00
100-00-51300-600-000	Town Board-Attny Expenses	3,497.00	8,500.00	8,000.00	8,000.00	0.00
100-00-51300-610-000	Attorney Fees-Incorporation	0.00	51,525.08	51,525.08	75,000.00	45.56
100-00-51310-610-000	Planner Fees-Incorporation	0.00	0.00	0.00	25,000.00	999.99
100-00-51410-110-000	Town Chairman-Wages	1,510.00	3,675.00	3,675.00	3,675.00	0.00
100-00-51410-130-000	Town Chairman-Fringes	115.52	280.00	280.00	280.00	0.00
100-00-51410-310-000	Town Chairman-Gen Operations	0.00	250.00	250.00	200.00	-20.00
100-00-51420-310-000	Town Clerk-General Operation	15,012.00	13,000.00	13,000.00	13,000.00	0.00
100-00-51430-110-000	Office Staff-Wages	92,271.43	83,000.00	80,240.63	85,621.25	6.71
100-00-51430-130-000	Office Staff-Fringes	31,954.96	23,500.00	20,799.16	25,388.46	22.06
100-00-51440-110-000	Elections-Wages	1,810.00	4,500.00	4,500.00	2,000.00	-55.56
100-00-51440-130-000	Elections-Fringes	0.00	0.00	0.00	0.00	0.00
100-00-51440-310-000	Elections-General Operation	1,503.80	2,000.00	2,000.00	2,000.00	0.00
100-00-51510-620-000	Financial Administration-ACC	5,020.00	7,480.00	4,000.00	4,000.00	0.00
100-00-51510-630-000	Financial Administration-AUDIT	9,500.00	13,800.00	12,500.00	12,500.00	0.00
100-00-51510-640-000	Grant Administration	0.00	0.00	15,000.00	0.00	-100.00
100-00-51520-310-000	Treasurer-General Operation	2,784.86	1,500.00	1,800.00	1,800.00	0.00
100-00-51530-650-000	Financial Admin-Assessor Exp	36,498.94	37,242.32	36,500.00	20,500.00	-43.84
100-00-51600-220-000	Town Hall Bldg & Plant-UTIL	14,155.83	17,787.17	20,000.00	15,000.00	-25.00
100-00-51600-230-000	Town Hall Bldg & Plant-Holiday	0.00	0.00	0.00	0.00	0.00
100-00-51600-300-000	Town Hall Bldgs & Plant-Custod	5,603.69	6,000.00	6,000.00	6,000.00	0.00
100-00-51600-310-000	Town Hall Bldg & Plant-Gen Ops	2,882.51	4,000.00	4,000.00	3,000.00	-25.00
100-00-51600-340-000	Town Hall Bldg & Plant-Maint	4,538.71	5,500.00	5,500.00	10,600.00	92.73
100-00-51600-602-000	Town Hall-Prof. Fees/Engineer	121,063.55	200,000.00	100,000.00	100,000.00	0.00
100-00-51600-603-000	Town Hall-Technology	26,233.86	27,500.00	26,000.00	21,000.00	-19.23
100-00-51930-511-000	Town Hall Expenses-Other Ins	65,994.42	69,306.00	67,000.00	67,000.00	0.00
GENERAL GOVERNMENT		466,131.48	603,462.24	505,363.15	523,948.14	3.68
100-00-52100-110-000	Police Dept-Wages	390,441.46	430,000.00	418,919.68	525,554.59	25.45
100-00-52100-130-000	Police Dept-Fringes	126,951.47	148,000.00	141,990.34	179,222.36	26.22
100-00-52100-310-000	Police Dept-General Operations	39,158.37	80,000.00	32,000.00	42,000.00	31.25
100-00-52100-320-000	Police Dept - K-9 Unit	7,678.10	1,266.99	7,500.00	3,000.00	-60.00
100-00-52100-340-000	Police Dept-Maint & Repair	3,018.38	7,000.00	5,000.00	6,000.00	20.00
100-00-52100-350-000	Police Dept-Gas & Oil	12,161.65	12,922.38	12,500.00	12,500.00	0.00
100-00-52100-360-000	Police Dept-Court Costs	10,301.02	10,500.00	15,000.00	15,000.00	0.00
100-00-52100-400-000	Police Dept-Uniforms	2,815.79	3,000.00	3,000.00	4,000.00	33.33
100-00-52100-450-000	Police Dept-Training & School	6,609.29	7,500.00	7,500.00	10,000.00	33.33
100-00-52100-600-000	Police Dept-Attorney Expenses	13,845.00	18,500.00	10,000.00	12,500.00	25.00
100-00-52150-310-000	Police Res - General Ops	1,681.66	1,600.00	2,000.00	2,000.00	0.00
100-00-52200-110-000	Fire Dept-Wages	25,217.33	37,037.00	37,087.00	34,500.00	-6.98
100-00-52200-130-000	Fire Dept-Fringes	4,271.14	2,837.00	2,837.00	2,000.00	-29.50
100-00-52200-310-000	Fire Dept-General Operation	22,873.83	30,925.00	30,925.00	29,375.00	-5.01

Fund: 100 - GENERAL FUND

Account Number		2023 Actual Year-End	2024 Projected Year-End	2024 Budget	2025 Proposed Budget	% Change In Budget
100-00-52200-340-000	Fire Dept-Truck Maint/Repair	4,448.24	8,000.00	3,000.00	3,000.00	0.00
100-00-52200-350-000	Fire Dept-Gas & Oil	1,660.85	1,325.59	2,500.00	2,500.00	0.00
100-00-52200-370-000	Fire Dept-Equip Repair	1,966.53	150.00	3,000.00	3,000.00	0.00
100-00-52200-450-000	Fire Dept-Training/Schooling	1,715.10	2,265.24	3,500.00	3,500.00	0.00
100-00-52200-800-000	Fire Dept-Misc. Exp	0.00	100.00	0.00	0.00	0.00
100-00-52200-900-000	Fire Dept-Reimbursements	0.00	0.00	0.00	0.00	0.00
100-00-52300-110-000	First Responders-Wages	19,443.00	15,000.00	26,660.00	25,000.00	-6.23
100-00-52300-130-000	First Responders-Fringes	1,294.78	1,150.00	2,039.00	2,330.00	14.27
100-00-52300-310-000	First Responders-General Ops	30,815.74	2,000.00	8,100.00	8,100.00	0.00
100-00-52400-310-000	Building Inspector-General Ops	22,023.30	15,806.03	22,000.00	22,000.00	0.00
100-00-52600-110-000	Emergency Government-Wages	2,640.00	0.00	0.00	0.00	0.00
100-00-52600-130-000	Emergency Gov-Fringes	201.94	0.00	0.00	0.00	0.00
100-00-52600-310-000	Emergency Government-Gen Ops	0.00	0.00	3,000.00	3,500.00	16.67
100-00-52900-000-000	Emergency Related Expenditures	15,710.66	3,171.37	0.00	0.00	0.00
PUBLIC SAFETY		768,944.63	840,056.60	800,058.02	950,581.95	18.81
100-00-53310-110-000	Streets & Roads-Wages	97,126.82	140,000.00	135,233.16	149,717.94	10.71
100-00-53310-130-000	Streets & Roads-Fringes	39,682.21	47,000.00	47,965.48	51,649.43	7.68
100-00-53310-220-000	Streets & Roads-Utilities	37,152.25	36,915.23	35,000.00	37,000.00	5.71
100-00-53310-310-000	Streets & Roads-General Oper	16,504.79	19,550.41	10,000.00	15,000.00	50.00
100-00-53310-340-000	Streets & Roads-Mach & Repair	14,614.88	11,116.90	15,500.00	15,500.00	0.00
100-00-53310-350-000	Streets & Roads-Gas & Oil	8,143.76	9,187.04	8,300.00	8,500.00	2.41
100-00-53310-360-000	Streets & Roads-St Maint	22,760.90	20,151.83	126,500.00	102,200.00	-19.21
100-00-53310-380-000	Streets & Roads-Str. Drainage	77,690.72	155,549.62	54,500.00	10,000.00	-81.65
100-00-53310-400-000	Streets & Roads-Clothing Allow	1,362.79	1,500.00	1,500.00	1,500.00	0.00
100-00-53310-410-000	Streets & Roads-Training	1,464.23	2,520.23	2,000.00	4,000.00	100.00
100-00-53310-420-000	Streets & Roads-Recycling Exp	5,687.14	6,300.00	6,300.00	6,300.00	0.00
100-00-53520-310-000	Municipal Transit Unit - MTU	38,756.00	34,973.00	34,973.00	35,847.00	2.50
100-00-53620-000-000	Sanitation- Refuse & Garbage	225,888.48	216,090.73	200,000.00	220,000.00	10.00
100-00-53620-100-000	Sanitation-Hazardous Waste	6,542.28	6,601.92	7,500.00	7,500.00	0.00
100-00-53620-420-000	Sanitation-Recycle- Yard Waste	21,100.20	24,000.00	24,000.00	24,000.00	0.00
PUBLIC WORKS		614,477.45	731,456.91	709,271.64	688,714.37	-2.90
100-00-55110-310-000	Library-General Operation	5,792.89	7,037.28	4,800.00	8,000.00	66.67
100-00-55140-310-000	Community Center-General Ops	4,563.84	3,282.43	6,000.00	6,000.00	0.00
100-00-55140-340-000	Community Center-Maint & Rpr	7,440.00	200.00	500.00	500.00	0.00
100-00-55300-310-000	Park & Recreation-General Ops	17,773.07	16,000.00	16,000.00	16,000.00	0.00
100-00-55300-340-000	Park & Recreation-Maint & Rpr	1,308.17	3,000.00	3,000.00	3,000.00	0.00
100-00-55300-360-000	Park & Recreation-Plainview	0.00	0.00	0.00	10,500.00	999.99
100-00-55300-370-000	Park & Recreation-Boat Landing	7,568.66	4,600.00	25,000.00	25,000.00	0.00
CULTURE, RECREATION AND EDU.		44,446.63	34,119.71	55,300.00	69,000.00	24.77
100-00-56000-000-000	Omitted Tax Exp	0.00	0.00	0.00	0.00	0.00
100-00-56100-000-000	Bad debt expense	115.22	0.00	0.00	0.00	0.00
100-00-56900-310-000	Other Conservation & Develop	0.00	0.00	0.00	0.00	0.00
Omitted Tax Exp		115.22	0.00	0.00	0.00	0.00
100-00-57140-000-000	Capital Outlay-General Bldgs	13,478.86	0.00	0.00	0.00	0.00
100-00-57140-000-500	Capital Outlay-General Equip	0.00	0.00	0.00	0.00	0.00
100-00-57190-000-000	Capital Outlay-General Gov	109,062.00	0.00	0.00	212,500.00	999.99
100-00-57200-000-000	Capital Outlay-Public Safety	0.00	0.00	0.00	0.00	0.00
100-00-57200-000-100	Capital Outlay-Emerg Comm	0.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2023 Actual Year-End	2024 Projected Year-End	2024 Budget	2025 Proposed Budget	% Change In Budget
100-00-57210-000-000	Capital Outlay-Police Dpt	110,765.23	43,213.76	43,213.76	75,000.00	73.56
100-00-57210-000-100	Capital Out-Police Dept Squads	169.50	36,183.12	0.00	0.00	0.00
100-00-57220-000-000	Capital Outlay-Fire Dept	116,051.05	0.00	0.00	0.00	0.00
100-00-57324-000-000	Capital Outlay-Hwy Equip	90,494.32	38,673.46	64,000.00	92,000.00	43.75
100-00-57330-000-000	Capital Outlay-Streets & Roads	0.00	595,000.00	0.00	0.00	0.00
100-00-57505-000-000	Library - Furnishing	0.00	0.00	0.00	0.00	0.00
100-00-57510-000-000	Capital Outlay - Library	0.00	0.00	0.00	15,000.00	999.99
100-00-57620-000-000	Capital Outlay-Parks	12,998.46	0.00	5,000.00	10,000.00	100.00
CAPITAL OUTLAY		453,019.42	713,070.34	112,213.76	404,500.00	260.47
100-00-58100-000-200	Lease Purchase-Highway Equip	0.00	0.00	0.00	0.00	0.00
100-00-58100-000-300	Commissioners of Public Lands	290,860.51	9,315.84	9,315.84	190,823.22	999.99
100-00-58200-000-300	Commissioners of Public Lands	9,370.13	4,464.66	4,464.66	44,891.87	905.49
100-00-58200-000-400	Sewer Advance	0.00	0.00	0.00	0.00	0.00
100-00-58221-000-000	Lease Purchase-Highway Equip	0.00	0.00	0.00	0.00	0.00
100-00-58300-000-100	State Bank - Principal	0.00	307,213.78	307,213.78	250,000.00	-18.62
100-00-58300-000-200	State Bank - Interest	5,508.30	10,874.63	12,605.80	8,000.00	-36.54
100-00-58400-000-000	JD Tractor Loan	8,968.56	8,968.56	8,968.56	8,968.56	0.00
100-00-58500-000-100	Street Sweeper-Principal	15,823.70	16,521.86	16,521.86	17,250.82	4.41
100-00-58500-000-200	Street Sweeper-Interest	3,812.72	3,114.56	3,114.56	2,385.60	-23.40
100-00-58600-000-100	Bell Bank - Loader Principal	0.00	0.00	0.00	27,679.50	999.99
100-00-58600-000-200	Bell Bank - Loader Interest	0.00	0.00	0.00	11,366.66	999.99
DEBT SERVICE		334,343.92	360,473.89	362,205.06	561,366.23	54.99
100-00-59000-000-000	Sewer Loan Repayment	0.00	0.00	0.00	0.00	0.00
Sewer Loan Repayment		0.00	0.00	0.00	0.00	0.00
Total Expenses		2,681,478.75	3,282,639.69	2,544,411.63	3,198,110.69	25.69
Net Totals		-260,037.36	156,545.49	0.00	0.00	999.99

Exhibit 23

Combined Financial Statements
2019-2024

TOWN OF CAMPBELL, WISCONSIN

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2019

TOWN OF CAMPBELL, WISCONSIN
FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT
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TOWN OF CAMPBELL, WISCONSIN
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Engelson & Associates, Ltd.
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Trustees and
Town Chairman
Town of Campbell, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Campbell, Wisconsin, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Campbell, Wisconsin, as of December 31, 2019 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

The Town of Campbell has elected to omit management's discussion and analysis, which is required supplementary information that is not a required part of the basic financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2020 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town's internal control over financial reporting and compliance.

Engelson and Associates, Ltd.
La Crosse, Wisconsin
April 17, 2020

BASIC FINANCIAL STATEMENTS

TOWN OF CAMPBELL
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	$ 1,342,304	$ 1,383,467	$ 2,725,771
Receivables			
Taxes	1,295,844	655,200	1,951,044
Special Assessments	5,544	-	5,544
Other	8,502	4,455	12,957
Prepaid expenses	234,839	-	234,839
Due from (to) other funds	15,725	(15,725)	-
Lease receivable	180,094	-	180,094
Capital assets, net	3,655,124	2,084,343	5,739,467
Total Assets	6,737,976	4,111,740	10,849,716
Deferred Outlows of Resources			
OPEB - Life insurance	752	365	1,117
Pension Plan	376,272	95,844	472,116
Total Deferred outflows of resources	377,024	96,209	473,233
Liabilities			
Accounts payable	129,098	34,457	163,555
Accrued liabilities	103,205	6,581	109,786
Noncurrent liabilities			
Direct borrowing due within one year	360,959	-	360,959
Direct borrowing due in more than one year	926,363	-	926,363
Compensated absences	42,327	32,950	75,277
OPEB - Life insurance	11,395	5,535	16,930
Net Pension Liability	137,958	35,141	173,099
Total Liabilities	1,711,305	114,664	1,825,969
Deferred Inflows of Resources			
OPEB - Life insurance	4,132	2,007	6,139
Pension Plan	192,062	48,922	240,984
Property taxes	1,295,844	655,200	1,951,044
Total Deferred Inflows of Resources	1,492,038	706,129	2,198,167
Net Position			
Net investment in capital assets	2,367,802	2,084,343	4,452,145
Restricted for:			
K-9 Unit	3,405	-	3,405
Pension Benefit	46,252	11,781	58,033
Unrestricted	1,494,198	1,291,032	2,785,230
Total Net Position	$ 3,911,657	$ 3,387,156	$ 7,298,813

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total
Primary Government						
Governmental Activities						
General government	$ 331,777	$ 62,551	$ -	$ (269,226)	$ -	$ (269,226)
Public safety	784,231	21,112	206,863	(556,256)	-	(556,256)
Public works	643,942	3,659	112,769	(527,514)	-	(527,514)
Leisure activities	79,252	21,541	-	(57,711)	-	(57,711)
Conservation and development	2,104	-	-	(2,104)	-	(2,104)
Interest on long-term debt	56,175	-	-	(56,175)	-	(56,175)
Total governmental activities	1,897,481	108,863	319,632	(1,468,986)	-	(1,468,986)
Business-Type Activities						
Sewer	710,663	617,195	-	-	(93,468)	(93,468)
Total business-type activities	710,663	617,195	-	-	(93,468)	(93,468)
Total primary government	2,608,144	726,058	319,632	(1,468,986)	(93,468)	(1,562,454)
General revenues and losses						
Taxes levied for general purposes				868,321	-	868,321
Taxes levied for debt service				211,914	-	211,914
Other taxes				49,195	-	49,195
Intergovernmental revenues not restricted for specific programs				399,425	-	399,425
Investment income				72,937	29,270	102,207
Miscellaneous				8,987	-	8,987
Gain(Loss) sale of asset				10,365	-	10,365
Total general revenues				1,621,144	29,270	1,650,414
Change in Net Position				152,158	(64,198)	87,960
Net Position, Beginning of Year				3,759,499	3,451,354	7,210,853
Net Position, End of Year				$ 3,911,657	$ 3,387,156	$ 7,298,813

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General	Total Governmental Funds
Assets		
Cash and investments	$ 1,342,304	$ 1,342,304
Receivables		
Taxes	1,295,844	1,295,844
Special assessments	5,544	5,544
Other	8,502	8,502
Due from other funds	15,725	15,725
Prepaid expenses	234,839	234,839
Lease receivable	180,094	180,094
Total Assets	**$ 3,082,852**	**$ 3,082,852**
Liabilities		
Accounts payable	129,098	129,098
Accrued liabilities	103,205	103,205
Total Liabilities	232,303	232,303
Deferred Inflows of Resources		
Property taxes receivable	1,295,844	1,295,844
Special & other assessments receivable	5,544	5,544
Lease receivable	180,094	180,094
Total Deferred Inflows of Resources	1,481,482	1,481,482
Fund Balances		
Non-Spendable		
Prepaids	234,839	234,839
Unassigned	1,134,228	1,134,228
Total Fund Balance	1,369,067	1,369,067
Total Liabilities and Fund Balances	**$ 3,082,852**	**$ 3,082,852**

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2019

Total governmental fund balances	$	1,369,067
Amounts reported for governmental activities in the statement of net position are different because:		
The proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements:		
Net pension asset (liability)		(137,958)
Deferred outflows and inflows of resources are related to pensions are applicable to future periods, and therefore, are not reported in the governmental funds		
Deferred outflows of resources		376,272
Deferred inflows of resources		(192,062)
The proportionate share of the net OPEB liability for the Local Retiree Life Insurance Fund administered by the Wisconsin Department of Employee Trust Funds is reported on the statement of net position, but is not reported in the governmental funds:		
Net OPEB liability - Life insurance		(11,395)
Deferred outflows and inflows of resources are related to OPEB life insurance are applicable to future periods, and therefore, are not reported in the governmental funds		
Deferred outflows of resources		752
Deferred inflows of resources		(4,132)
Capital assets used in governmental activities that are not current financial resources and therefore are not reported in governmental funds balance sheet:		
Total capital assets		5,662,342
Accumulated depreciation on capital assets		(2,007,218)
Long term assets that are not available to pay current period expenditures and therefore are deferred in the governmental funds balance sheet:		
Special assessments		5,544
Lease receivable		180,094
Long term liabilities that are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet:		
Accrued compensated absences		(42,327)
General obligation debt		(1,287,322)
Accrued interest on long term debt		-
Net Position of Governmental Activities	$	3,911,657

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General	Total Governmental Funds
Revenues		
Taxes	$ 1,126,225	$ 1,126,225
Special assessments	148	148
Intergovernmental	719,057	719,057
Licenses and permits	77,419	77,419
Fines, forfeitures, and penalties	20,696	20,696
Public charges for services	8,950	8,950
Investment income	72,937	72,937
Miscellaneous revenue	10,637	10,637
Total Revenues	2,036,069	2,036,069
Expenditures		
Current		
General government	334,112	334,112
Public safety	682,762	682,762
Public works	548,135	548,135
Leisure activities	43,725	43,725
Capital outlay		
General government	1,012	1,012
Public safety	55,300	55,300
Public works	1,064,316	1,064,316
Leisure activities	29,511	29,511
Debt Service		
Principal retirement	147,032	147,032
Interest and fiscal charges	69,564	69,564
Total Expenditures	2,975,469	2,975,469
Excess of Revenues Over (Under) Expenditures	(939,400)	(939,400)
Other Financing Sources (Uses)		
Sale of general property and equipment	10,365	10,365
Lease principal payments	22,265	22,265
Total Other Financing Sources (Uses)	32,630	32,630
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(906,770)	(906,770)
Fund Balances, January 1, 2019	2,275,837	2,275,837
Fund Balances, December 31, 2019	$ 1,369,067	$ 1,369,067

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2019

Net change in fund balances - total governmental funds	$ (906,770)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives:	
Capital outlay	1,132,711
Depreciation expense	(154,292)
Some revenues in the governmental funds have already been recorded as revenues and an asset on the statement of net position	
Special assessments and other deferred revenue	3,205
Some revenues do not provide current financial resources and therefore are not reported in the governmental funds statement of revenue and expenditures:	
Lease principal receipts	(22,264)
Some expenditures do not require the use of current financial resources and therefore are not reported in the governmental funds statement of revenue and expenditures:	
Accrued compensated absences	(3,830)
Accrued interest on long term debt	13,389
Pension expense	(53,679)
OPEB expense - Life insurance	(3,344)
The issuance of long term debt provides current financial resources and the repayment of principal of long term debt consumes financial resources of governmental funds. However, neither transaction has any effect on net position.	
General obligation debt principal	147,032
Change in Net Position of Governmental Activities	**$ 152,158**

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019

	Business Type Activities
	Sewer Utility
Assets	
Current Assets	
Cash and equivalents	$ 1,138,710
Certificates of deposit	244,757
Taxes receivable	655,200
Delinquent customer charges	4,455
Total Current Assets	2,043,122
Noncurrent assets	
Capital assets, net	2,084,343
Total Non Current Assets	2,084,343
Total Assets	4,127,465
Deferred Outflows of Resources	
Pension Plan	95,844
OPEB - Life insurance	365
Total Deferred outflows of resources	96,209
Liabilities	
Current Liabilities	
Accounts payable	34,457
Accrued expenses	6,581
Due to other funds	15,725
Total Current Liabilities	56,763
Noncurrent Liabilities	
Accrued compensated absences	32,950
OPEB - Life insurance	5,535
Net Pension Liability	35,141
Total Noncurrent liabilities	73,626
Total Liabilities	130,389
Deferred Inflows of Resources	
Property taxes	655,200
OPEB - Life insurance	2,007
Pension Plan	48,922
Total Deferred inflows of resources	706,129
Net Position	
Net investment in capital assets	2,084,343
Restricted for Pension Benefit	11,781
Unrestricted	1,291,032
Total Net Position	$ 3,387,156

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business Type Activities
	Sewer Utility
Operating Revenues	
Charges for services	$ 617,195
Operating Expenses	
Operation and maintenance	608,395
Depreciation	102,268
Total Operating Expenses	710,663
Operating Income	(93,468)
Nonoperating Revenues	
Interest income	29,270
Total Nonoperating Revenues	29,270
Change in Net Position	(64,198)
Net Position, Beginning of Year	3,451,354
Net Position, End of Year	$ 3,387,156

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business Type Activities
	Sewer Utility
Cash Flows From Operating Activities	
Cash received from customers	$ 499,494
Cash payments to employees for services	(226,380)
Cash payments to suppliers for goods and services	(227,376)
Net Cash Provided By Operating Activities	45,738
Cash Flows From Capital and Related Financing Activities	
Plant additions	(13,711)
Net Cash Used In Capital and Related Financing Activities	(13,711)
Cash Flows From Investing Activities	
Purchase of certificates of deposit	(1,822)
Interest income received	29,270
Net Cash Provided By Investing Activities	27,448
Net Increase in Cash	59,475
Cash and Restricted Cash, January 1, 2019	1,079,235
Cash and Restricted Cash, December 31, 2019	$ 1,138,710

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business Type Activities
	Sewer Utility
Reconciliation of income from operations to net cash provided by operating activities	
Income from operations	$ (93,468)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	102,268
Pension expense	13,673
OPEB expense - Life insurance	(595)
(Increase) decrease in assets:	
Taxes receivable	(131,175)
Delinquent customer charges	13,474
Increase (decrease) in liabilities:	
Accounts payable	14,586
Due to other funds	1,274
Deferred revenues	131,175
Other current liabilities	(5,474)
Net Cash Provided By Operating Activities	$ 45,738

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019

	Tax Custodial Collection Fund
Assets	
Cash and investments	$ 3,069,219
Taxes receivable	4,638,648
Total Assets	7,707,867
Liabilities	
Due to other governments	5,751,279
Due to other funds	1,956,588
Total Liabilities	7,707,867
Net Position	$ -

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Tax Custodial Collection Fund
Additions	
Tax collections for other governments	$ 6,399,879
Total Additions	6,399,879
Deductions	
Payments of tax to other governments	6,399,879
Total Deductions	6,399,879
Net increase (decrease) in fiduciary net position	-
Net position - beginning	-
Net position - ending	$ -

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Campbell, Wisconsin conform to U.S. generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies used in the preparation of these financial statements:

A. Reporting Entity

In evaluating how to define the Town, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Town is able to exercise oversight responsibilities. The Town does not have any component units at December 31, 2019.

B. Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

B. Basis of Presentation, continued

Fund Financial Statements

Financial statements of the Town are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the later are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. All other funds are aggregated and reported as non-major governmental or non-major proprietary funds.

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the Town's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

Proprietary Funds - Proprietary funds are used to account for the Town's ongoing activities that are similar to those found in the private sector where the intent of the governing body is that the cost of providing goods and services to the general public be financed or recovered primarily through user charges.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

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

The Town has one major governmental fund:

General Fund - The general fund is the required operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

B. Basis of Presentation, continued

The Town has one major enterprise fund:

Sewer Fund – The Sewer Fund is used to account for the provision of sewer service to the residents of the Town. Activities of the fund include administration, operations and maintenance of the sewer system and billing and collection activities. The fund also accounts for, and the payment of, long-term debt principal and interest for sewer system debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted as necessary to ensure the integrity of the funds.

The Town does not have any non-major funds.

Fiduciary Funds - Trust and Custodial funds are used to account for assets held by the Town in a trustee capacity or as an agent for other individuals, private organizations, other governments, and/or other funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Transactions pertaining to the Town's tax roll are accounted for in a Custodial fund.

C. Measurement Focus and Basis of Accounting

Government-wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's Sewer Utility and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Governmental Funds – The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included in the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in current financial resources.

C. **Measurement Focus and Basis of Accounting, continued**

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Town is entitled to the resources and the amounts are available. Amounts owed to the Town which are not available are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The Town reports deferred revenues on its governmental funds balance sheet. Deferred revenues arise from taxes levied in the current year which are for subsequent year's operations. For governmental fund financial statements, deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the Town has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Proprietary funds - All proprietary funds are accounted for on a flow of economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and all liabilities (whether current or non-current) associated with the operations of these funds are included on the balance sheet. Under the accrual basis of accounting, revenues such as user fees are recognized in the accounting period in which they are earned; expenses are recognized in the period incurred. Unbilled receivables are recorded at estimated amounts for the period unbilled.

C. **Measurement Focus and Basis of Accounting, continued**

Proprietary fund operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total assets. Proprietary funds distinguish operating revenues and expense from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

Fiduciary Funds – Fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are accounted for using the accrual basis of accounting.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

D. **Stewardship and Compliance**

Budgets and Budgetary Accounting - The Town follows these procedures in establishing the budgetary data reflected in the basic financial statements:

a. During October, Town management submits to the Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Board resolution.

b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

c. During the year, formal budgetary integration is employed as a management control device for the general fund.

d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each department of the Town. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Board. The Town's Board approves transfers within and between departments and changes in the overall budget.

D. Stewardship and Compliance, continued

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2019.

E. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Town considers all deposits in financial institutions, government debt securities and certificates of deposits with an original maturity of three months or less to be cash equivalents.

F. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Town, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units in the accompanying agency fund balance sheet.

Property tax calendar – 2019 tax roll

Lien date and levy date	December 2019
Tax bills mailed	December 2019
First installment due	January 31, 2020
Second installment due	July 31, 2020
Personal property taxes-first installment due	January 31, 2020
Personal property taxes-second installment due	July 31, 2020
Tax sale date – 2019 delinquent real estate taxes	October 2022

Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the Town and the utilities because they have the right by law to place delinquent bills on the tax roll. It is the responsibility of the Town to collect delinquent special assessments and utility charges.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets. Any residual balance outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

In the governmental fund financial statements, advances to other funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore, are not available for appropriation.

G. Pension

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

H. Other Post-Employment Benefits (OPEB)

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

I. Investments and Restricted Cash

Investments are stated at cost or amortized cost, which approximates fair value. Investments consist of certificates of deposit with maturities of 6 months.

J. Materials and Supplies

Inventory is valued at the lower of cost (first-in, first-out) or market. General fund inventory items are not material and are recognized as an expenditure in the year of purchase.

K. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type columns in the government-wide financial statements. GASB'S No. 34 requires the Town to report and depreciate new infrastructure assets effective January 1, 2004. Infrastructure assets are grouped with capital assets and include roads, bridges, curbs, gutters, sidewalks drainage systems and similar items. The retroactive reporting of infrastructure is encouraged, but not required for governments with revenues less than $10 million. The Town has elected not to report major general infrastructure assets retroactively.

The Town defines capital assets as those with an individual cost of more than $5,000 and an estimated useful life in excess of two years. All capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist.

K. Capital Assets, continued

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. No net interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Donated capital assets are recorded at fair market value at the time received. Interest on constructed capital assets is capitalized. When capital assets are purchased, they are capitalized and depreciated in the government-wide statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements.

The Town reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less costs to sell.

Depreciation is calculated using the straight-line method over the useful lives of the assets. The estimated lives are as follows:

Buildings	20-60 years	Machinery and Equipment	5-10 years
Sewer System	20-60 years	Improvements	20 years
Infrastructure	25 years		

L. Compensated Absences

Vacation and sick leave benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the Town will compensate the employee for the benefits. The accumulated vacation and sick leave liabilities at December 31, 2019 are determined on the basis of current salary rates and include salary related payments.

Vested vacation and sick leave are recorded as an expense in the government-wide financial statements for the period in which the leave was earned. For governmental funds, an expenditure is recorded only for the portion of unpaid compensated absences that is expected to be paid using current expendable available resources.

Payment of vacation and sick leave recorded in the government-wide financial statements is dependent upon many factors; therefore, the timing of future payments is not readily determinable. Management believes that sufficient resources will be available when payment is due.

M. Claims and Judgments

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

N. Direct Borrowings

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes payable.

Direct borrowings for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

O. Net Position

Government-wide Financial Statements

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

The Town applies restricted resources when expense is incurred for purposes for which both restricted and unrestricted net position is available.

Net position and displayed in three components:

1. Net investment in capital assets - consists of capital assets net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Also included here are deferred outflows of resources and deferred inflows of resources which are attributable to the acquisition, construction, or improvement of those assets.

2. Restricted component of net position – consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or

O. Net Position, continued

if the liability will be liquidated with the restricted assets reported. Constraints are placed on the use of restricted assets by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.

3. Unrestricted component of net position – consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position."

P. Fund Balance

Fund Financial Statements

Government fund equity is classified as fund balance. The Town reports fund balance according to the following classification:

a. Assigned fund balance – Amounts that are constrained by the Town intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body, or by an official to whom that authority has been given. With the exception of the General fund this is a residual fund balance classification for all governmental funds with positive balances.

b. Committed - Amounts that can be used only for specific purposes determined by a formal action of the Town Board. The Town Board is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through the same type of action it employed to previously commit those amounts.

c. Non-spendable fund balance – These amounts include current assets that are not expected to be converted to cash (prepaid and inventory) and long-term assets.

d. Restricted - Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

e. Unassigned fund balance – This is the residual classification of the General fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use resources first, and then unrestricted restricted resources, as they are needed.

The Town does not have a minimum fund balance policy.

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred outflows of resources are for the WRS pension system and OPEB life insurance.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports deferred inflows of resources for property taxes, unearned revenue, WRS pension system and OPEB life insurance. These amounts will be recognized as an inflow of resources in the subsequent year for which it was levied. The Town also has an additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources, special assessments, loans receivable, lease receivable, and accounts receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

NOTE 2 - CASH AND INVESTMENTS

Investment of municipal funds is restricted by state statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.

2 Bonds or securities of any county, city, drainage district, VTAE district, town or school district of the State of Wisconsin. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district or by the University of Wisconsin Hospitals and Clinics Authority.

3. Bonds or securities issued or guaranteed by the federal government.

4. The state local government investment pool.

5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

7. Repurchase agreements with public depositories, with certain conditions.

Additional restrictions may arise from local charters, ordinances, resolutions, and grant regulations.

NOTE 2 - CASH AND INVESTMENTS, continued

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. At year-end, the carrying amount of the Town's deposits was $4,066,047 and the bank balance was $3,747,260 and the State Investment Pool balance was $1,728,943. Of the bank balance, $495,070 was covered by federal depository insurance and $400,000 was secured by the State of Wisconsin Public Deposit Guarantee Fund and $2,852,190 was covered by securities pledged by the bank. The amount uncollateralized was $0 as of December 31, 2019.

Investments

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to the transaction, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town has not yet adopted an investment policy that addresses custodial credit risk. Of the Town's investments, none were exposed to custodial credit risk at December 31, 2019.

Interest Rate Risk – Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The Town has not yet adopted an investment policy that addresses interest rate risk. State Statutes limit the maturity of commercial paper and corporate bonds to not more than seven years.

		Remaining Maturity (in Years)			
	Fair Value	0-1	1-5	6-10	More than 10
Certificates of Deposit	$ 244,757	$ 244,757	$ -	$ -	$ -
LGIP	1,728,943	1,728,943	-	-	-
Totals	$ 1,973,700	$ 1,973,700	$ -	$ -	$ -

Credit Risk – State Statue limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations. Ratings are not required, or available, for the Wisconsin Local Government Investment Pool (LGIP). The Town has no investment policy that would further limit its investment choices. The Town's only investments at December 31, 2019 are in certificates of deposit and the Wisconsin Local Government Investment Pool; both of these investments are exempt from rating.

Concentrations of credit risk – The Town does not currently have a policy that addresses concentration of credit risk. At December 31, 2019, the Town had no investments in any one issuer that represented 5% of more of the total of the Town's investments.

NOTE 2 - CASH AND INVESTMENTS, continued

The Town's cash and investment balances at December 31, 2019, were as follows:

Reconciliation of Government Activities Cash to the Statement of Net Position:

Cash on deposit with financial institutions	$	2,833,719
Cash on hand		367,277
Investments:		
Local Government Investment Pool		1,210,527
Total cash and investments		4,411,523
Less: Cash and investments held in fiduciary funds		(3,069,219)
Total cash and investments governmental activities per the Statement of Net Position	$	1,342,304

Reconciliation of Business-Type Activities Cash to the Statement of Net Position:

Cash and Restricted cash	$	620,294
Investments:		
Certificates of deposit		244,757
Local Government Investment Pool		518,416
Total cash and investments business type activities per the Statement of Net Position	$	1,383,467

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2019, the fair value of the Town's share of LGIP's assets was substantially equal to the amount reported in theses financial statements.

NOTE 3 - RECEIVABLES

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period.

Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

NOTE 3 – RECEIVABLES, continued

At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

Property taxes receivable	$ 1,295,844
Special & other assessments receivable	5,544
Lease receivable	180,094
Total Deferred Revenue	$ 1,481,482

Amounts from the 2019 Tax Roll are payable as follows:

La Crosse County	$ 1,314,705
La Crosse School District	3,921,925
Western Wisconsin VTAE District	514,649
Town of Campbell	1,956,588
Total Tax Roll	$ 7,707,867

A business located within the Town has a lease with the Town for the use of the harbor. The lease commenced on July 1, 2001 and ends on June 30, 2026. The business renegotiated monthly payments of principal and interest of $2,625 on the lease. The balance of the lease receivable is $180,094 as of December 31, 2019 using an implicit interest rate of 3.75%. The Town received payments totaling $31,500 toward the lease as of December 31, 2019.

Lease receivables maturities are as follows:

	Lease Receivable		
Year	Total Payments	3.75% Interest	Principal
2020	$ 31,500	$ 6,324	$ 25,176
2021	31,500	5,363	26,137
2022	31,500	4,366	27,134
2023	31,500	3,331	28,169
2024	31,500	2,256	29,244
Thereafter	45,513	1,279	44,234
Totals	**$ 203,013**	**$ 22,919**	**$ 180,094**

NOTE 4 – INTER FUND RECEIVABLES AND PAYABLES

Inter fund receivables and payables result from expense allocations and are offset on the Statement of Net Position at December 31, 2019.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 is as follows:

Governmental Activities:	Balance 01/01/19	Additions	Deletions	Balance 12/31/19
Capital assets not being depreciated:				
Land	$ 250,400	$ -	$ -	$ 250,400
Capital assets being depreciated:				
Building and improvements	1,312,365	23,500	-	1,335,865
Equipment	868,269	15,999	22,914	861,354
Vehicles	673,847	51,685	73,738	651,794
Infrastructure	1,521,401	1,041,528	-	2,562,929
Total at historical cost	4,626,282	1,132,712	96,652	5,662,342
Less accumulated depreciation:				
Buildings	669,438	30,672	-	700,110
Equipment	633,507	35,870	22,915	646,462
Vehicles	416,543	57,322	73,737	400,128
Infrastructure	230,090	30,428	-	260,518
Total accumulated depreciation	1,949,578	154,292	96,652	2,007,218
Total Capital Assets, Net	$ 2,676,704	$ 978,420	$ -	$ 3,655,124

A summary of depreciation expense by function is as follows:

Governmental Activities	
General government	$ 16,801
Public safety	55,589
Public works	57,784
Leisure activities	22,014
Conservation & development	2,104
Total Governmental Activities Depreciation Expense	$ 154,292

NOTE 5 – CAPITAL ASSETS, continued

Business Type Activities:	Balance 01/01/19	Additions	Deletions	Balance 12/31/19
Capital assets not being depreciated:				
Land	$ 11,325	$ -	$ -	$ 11,325
Capital assets being depreciated:				
Building and improvements	13,161	-	-	13,161
Collecting mains	1,558,481	-	-	1,558,481
Pumping station	1,880,121	-	-	1,880,121
Monitoring station	39,720	-	-	39,720
Pumping equipment	163,518	13,711	-	177,229
Vehicles	37,464	-		37,464
Office equipment	6,048	-	-	6,048
Total at historical cost	3,709,838	13,711	-	3,723,549
Less accumulated depreciation	1,536,938	102,268	-	1,639,206
Total Capital Assets, Net	$ 2,172,900	$ (88,557)	$ -	$ 2,084,343

NOTE 6 – PROPERTY TAX LEVY LIMIT

Wisconsin law limits the Town's future tax levies. Generally, the Town is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the greater of the percentage change in the Town's equalized value due to new construction, or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The Town is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

NOTE 7 - SHORT-TERM OBLIGATION

Short term obligation activity for the year ended December 31, 2019 is as follows:

	Balance 01/01/19	Additions	Retirements	Balance 12/31/19
Governmental Activities				
G.O. Direct Borrowing	$ 50,000	$ -	$ 50,000	$ -

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/2019
Bank promissory note	11/14/18	3.50%	05/14/19	$ -

Interest expense on short term notes totaled $0 for the year ended December 31, 2019.

NOTE 8 – LONG TERM DEBT

The Town may issue long term debt in accordance with Wisconsin Statute Section 67.03(1). Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, debt may be authorized exceeding that debt limit for specific purposes when approved by the citizenry. Such debt is designated as being "outside the debt limit". All of the Town's debt is considered direct borrowings and classified as inside the debt limit. In addition, the Town did not have any authorized, unissued debt.

Direct borrowing activity for the year ended December 31, 2019 is as follows:

	Balance 01/01/19	Additions	Retirements	Balance 12/31/19	Due Within One Year
Governmental Activities					
G.O. direct borrowing	$ 1,406,498	$ -	$ 119,176	$ 1,287,322	$ 360,959
Capital lease	27,856	-	27,856	-	-
Total Long-Term Debt	**$1,434,354**	**$ -**	**$ 147,032**	**$1,287,322**	**$ 360,959**

General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the Town. The statutes of the State of Wisconsin restrict the Town's general obligation indebtedness to 5% of the equalized value of $355,848,700 for all property in the Town. At December 31, 2019, the Town's debt limit was $17,792,435 and indebtedness subject to the limit was $1,287,322.

NOTE 8 – LONG TERM DEBT, continued

General obligation debt at December 31, 2019 is comprised of the following individual issues:

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/19
State Trust Fund note	12/14/18	4.25%	03/15/23	$ 350,000
State Trust Fund note	12/14/18	4.25%	03/15/23	700,000
State Trust Fund note	08/29/11	5.00%	03/15/31	122,110
State Trust Fund note	08/11/15	3.00%	03/15/20	115,212
Total G.O. Debt				**$1,287,322**

Debt service requirements to maturities at December 31, 2019 are as follows:

	Governmental Activities General Obligation Debt	
Years	Principal	Interest
2020	$ 360,959	$ 65,461
2021	267,512	40,229
2022	278,942	28,799
2023	290,861	16,881
2024	9,316	4,465
2025-2029	54,110	14,792
2030-2031	25,622	1,937
Totals	**$ 1,287,322**	**$ 172,564**

Estimated payments for unfunded retirement and compensated absences are not included in the debt service requirement schedules. The amounts attributable to governmental activities will be liquidated by the general fund.

NOTE 9 – OTHER DEBT

The following is a summary of changes during 2019 and balances for accrued compensated absences of the Town as of December 31, 2019.

	Balance 01/01/19	Additions	Retirements	Balance 12/31/19	Due Within One Year
Governmental Activities					
Compensated absences	$ 38,497	$ 3,830	$ -	$ 42,327	$ -
Total Other Debt	**$ 38,497**	**$ 3,830**	**$ -**	**$ 42,327**	**$ -**

	Balance 01/01/19	Additions	Retirements	Balance 12/31/19	Due Within One Year
Business Type Activities					
Compensated absences	$ 39,157	$ -	$ 6,207	$ 32,950	$ -
Total Other Debt	**$ 39,157**	**$ -**	**$ 6,207**	**$ 32,950**	**$ -**

NOTE 10 – COMMITMENTS AND CONTINGENCIES

From time to time the Town is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Town Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

The Municipality has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

NOTE 11 – EMPLOYEE RETIREMENT PLAN

Plan description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statues. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at http://etf.wi.gov/publications/cafr.htm.

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may on deposit and defer application until eligible to receive a retirement benefit.

Post-retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Year	Core Fund Adjustment	Variable Fund Adjustment
2008	6.6%	0%
2009	(2.1)	(42.0)
2010	(1.3)	22.0
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and & Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $52,438 in contributions from the Town.

Contribution rates as of December 31, 2019 are:

Employee Category	Employee	Employer	Duty Disability
General (including teachers, executives, and elected officials)	6.55%	6.55%	0.00%
Protective with Social Security	6.55%	10.55%	0.17%
Protective without Social Security	6.55%	14.95%	0.17%

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At December 31, 2019, the Town reported a liability of $173,099 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

of the net pension liability was based on the Town's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the Town proportion was .00486%, which was a increase of .00034% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2019, the Town recognized pension expense of $67,351.

At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred inflows of Resources
Differences between expected and actual experience	$ 134,818	$ 238,310
Changes in assumptions	29,178	-
Net differences between projected and actual earnings on pension plan investments	252,800	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,882	2,674
Employer contributions subsequent to the measurement date	52,438	-
Total	$ 472,116	$ 240,984

$52,438 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension

resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31:	Deferred Outflows of Resources	Deferred inflows of Resources
2020	$ 155,689	$ 89,958
2021	71,270	55,015
2022	77,762	49,692
2023	114,957	46,319

Actuarial Assumptions

The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. Post-retirement Adjustments of 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

Long-term expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of

pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Retirement Funds
Asset Allocation Targets and Expected Returns
As of December 31, 2018

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of	Long-Term Expected Real Rate of Return %
Global Equities	49.0 %	8.1 %	5.5 %
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9.0	6.5	3.9
Private Equity/Debt	8.0	9.4	6.7
Multi-Asset	4.0	6.7	4.1
Total Core Fund	110.0 %	7.3 %	4.7 %
Variable Fund Asset Class			
US Equities	70 %	7.6 %	5.0 %
International Equities	30	8.5	5.9
Total Variable Fund	100 %	8.0 %	5.4 %

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

Asset allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

Single Discount rate

A single discount rate of 7.00% was used to measure the total pension liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determine contribution rates and the projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Town's proportionate share of the net pension (asset) liability to changes in the discount rate

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

The following presents the Town's proportionate share of the net pension (asset) liability calculated using the discount rate of 7.00 percent, as well as what the Town's proportionate share of the net pension (asset) liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase To Discount Rate (8.00%)
Town of Campbell's proportionate share of the net pension liability (asset)	$ 687,915	$ 173,099	$ (209,706)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at http://legis.wisconsin.gov/lab/media/2674/17-20full.pdf.

Payables to the pension plan at December 31, 2019 were $9,139. This represents contributions earned as of December 31, 2019, but for which payment was not remitted to the pension plan until subsequent to year-end.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE

Plan Description

The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at https://etf.wi.gov/publications/cafr.htm.

Benefits provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for re-65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2019 are:

Covered Type	Employer Contribution
25% Post Retirement Coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contributions rates per $1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2018 are as listed below:

Life Insurance
Employee Contribution Rates*
For the year ended December 31, 2018

Attained Age	Basic	Supplemental
Under 30	$0.05	$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized $126 in contributions from the employer.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2019, the Town reported a liability of $16,930 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net OPEB liability was based on the Town's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2019, the Town's proportion was 0.006561%, which was an increase of 0.000167% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2019, the Town recognized OPEB expense of $2,750.

At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEBS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 859
Net differences between projected and actual investment earnings on plan investments	404	-
Change in actuarial assumptions	1,615	3,670
Changes in proportion and differences between employer contributions and proportionate share of contributions	392	1,610
Employer contributions subsequent to the measurement date	156	-
Total	$ 2,567	$ 6,139

$156 reported as deferred outflows related to OPEB resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Year ended December 31:	Deferred Outflows of Resources	Deferred Inflows of Resources
2020	$ 471	$ 1,032
2021	471	1,032
2022	471	1,032
2023	415	1,032
Thereafter	583	2,011
Total	$ 2,411	$ 6,139

Actuarial assumptions

The total OPEB liability in the January 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2018
Measurement Date of Net Pension Liability:	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	4.10%
Long-Term Expected Rate of Return:	5.00%
Discount Rate:	4.22%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from prior year, including the discount rate, wage inflation rate, mortality and separation rates. The total OPEB liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

Long-term expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A-Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2018

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Government Bonds	Barclays Government	1%	1.44%
US Credit Bonds	Barclays Credit	40%	2.69%
US Long Credit Bonds	Barclays Long Credit	4%	3.01%
US Mortgages	Barclays MBS	54%	2.25%
US Municipal Bonds	Bloomberg Barclays Muni	1%	1.68%
Inflation			2.30%

Single Discount Rate

A single discount rate of 4.22% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.63% for the prior year. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

Sensitivity of the Town's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 4.22%, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.22%) or 1-percentage-point higher (5.22%) than the current rate:

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

	1% Decrease to Discount Rate (3.22%)	Current Discount Rate (4.22%)	1% Increase to Discount Rate (5.22%)
Town's proportionate share of the net OPEB liability	$ 24,083	$ 16,930	$ 11,412

OPEB plan fiduciary net position

Detailed information about the OPEB plan's fiduciary net position is available in separated issued financial statements available at http://etf.wi.gov/publications/cafr.htm.

Payables to the OPEB Plan

Payables to the OPEB plan at December 31, 2019 were $156. This represents contributions earned as of December 31, 2018, but for which payment was not remitted to the OPEB plan until subsequent to year-end.

NOTE 13 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft or, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains commercial insurance covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 14 – SUBSEQUENT EVENTS

The Town's management has evaluated subsequent events through April 17, 2020, the date the financial statements were available to be issued.

The Town subsequently approved a bid of approximately $931,000 on the 2020 Street and Storm Water Improvement Project. Financing for the project will include rate increases and cash reserves.

NOTE 15 - EFFECT OF NEW ACCOUNTING STANDARDS ON FINANCIAL STATEMENTS

The Government Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Construction Period Interest Costs*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Inter-equity Transfers*
- Statement No. 92, *Postemployment Benefit Arrangements*
- Statement No. 93, *Replacement of Interbank Offered Rates*

NOTE 15 - EFFECT OF NEW ACCOUNTING STANDARDS ON FINANCIAL STATEMENTS, continued

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2019

	Actual 12/31/19	2019 Original Budget	2019 Final Budget	Final Budget Variance	% of Budget
Taxes					
General property taxes	$ 868,321	$ 785,511	$ 868,321	$ -	100.00%
Debt service taxes	211,914	211,914	211,914	-	100.00%
Mobile home taxes	9,971	10,500	10,500	(529)	94.96%
Room taxes	25,032	40,000	40,000	(14,968)	62.58%
Taxes from tax exempt entities	6,243	7,000	7,000	(757)	89.19%
Interest earned on taxes	33	250	250	(217)	13.20%
Omitted taxes	4,711	4,711	4,711	-	100.00%
Total Taxes	1,126,225	1,059,886	1,142,696	(16,471)	98.56%
Special Assessments					
Total Special Assessments	148	200	200	(52)	74.00%
Intergovernmental					
Federal Grant Payments	188,025	503,000	503,000	(314,975)	37.38%
Shared taxes from state	309,320	309,323	309,323	(3)	100.00%
Fire insurance tax from state	14,071	12,500	12,500	1,571	112.57%
Recycling grant	10,673	10,600	10,600	73	100.69%
Law enforcement	4,767	650	650	4,117	733.38%
State aid - transportation	102,096	102,143	102,143	(47)	99.95%
Other state payments	90,105	6,784	89,594	511	100.57%
Total Intergovernmental	719,057	945,000	1,027,810	(308,753)	69.96%
Licenses and Permits					
Liquor and malt beverage licenses	5,571	5,450	5,450	121	102.22%
Operators' license	1,569	1,800	1,800	(231)	87.17%
Cigarette license	208	200	200	8	104.00%
TV franchise license	17,857	17,000	17,000	857	105.04%
Mobile home park licenses	114	116	116	(2)	98.28%
Dog Licenses	1,144	1,000	1,000	144	114.40%
Cat License	5,273	5,000	5,000	273	105.46%
Bicycle licenses	18	15	15	3	120.00%
Building permits	26,760	25,000	25,000	1,760	107.04%
Board of adjustment fees	924	2,500	2,500	(1,576)	36.96%
Open street permits	1,200	750	750	450	160.00%
Park permits	125	150	150	(25)	83.33%
Boat launch permits	16,656	16,000	16,000	656	104.10%
Total Licenses and Permits	77,419	74,981	74,981	2,438	103.25%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2019

	Actual 12/31/19	2019 Original Budget	2019 Final Budget	Final Budget Variance	% of Budget
Fines, Forfeits, and Penalties					
Court penalties and costs	$ 16,511	$ 11,000	$ 11,000	$ 5,511	150.10%
Parking violations	4,185	3,500	3,500	685	119.57%
Total Fines and Penalties	20,696	14,500	14,500	6,196	142.73%
Public Charges for Services					
Photocopy charges	36	100	100	(64)	36.00%
License publication fee	120	100	100	20	120.00%
Sale of material and supplies	3,511	500	500	3,011	702.20%
Recycling	-	50	50	(50)	0.00%
Faxing charges	7	25	25	(18)	28.00%
Police reports	416	400	400	16	104.00%
Planning Commission Charges	100	400	400	(300)	25.00%
Community center	4,760	3,000	3,000	1,760	158.67%
Total Public Charges for Service:	8,950	4,575	4,575	4,375	195.63%
Other Revenues					
Interest income	66,327	20,000	20,000	46,327	331.64%
Rent of land for signs	1,650	2,000	2,000	(350)	82.50%
Donations	6,615	7,800	7,800	(1,185)	84.81%
Lease principal payments	22,265	24,327	24,327	(2,062)	91.52%
Lease interest payments	6,610	7,173	7,173	(563)	92.15%
Sale of municipal property	-	245	245	(245)	0.00%
Miscellaneous revenue	2,372	500	500	1,872	474.40%
Total Other Revenues	105,839	62,045	62,045	43,794	170.58%
Other Financing Sources					
Sales of General Fixed Assets	10,365	8,000	8,000	2,365	129.56%
Proceeds from fund balances	-	1,296,373	1,296,373	(1,296,373)	0.00%
Total Other Financing Sources	10,365	1,304,373	1,304,373	(1,294,008)	0.79%
Total Revenues and Other Financing Sources	**$ 2,068,699**	**$ 3,465,560**	**$ 3,631,180**	**$ (1,562,481)**	**56.97%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2019

General Government	Actual 12/31/19	2019 Original Budget	2019 Final Budget	Final Budget Variance	% of Budget
Town Board					
Wages	$ 12,225	$ 12,600	$ 12,600	$ 375	97.02%
Fringe benefits	935	1,000	1,000	65	93.50%
Expenses	810	750	750	(60)	108.00%
Notices	919	1,500	1,500	581	61.27%
LADCO & CRIPCO	1,516	1,516	1,516	-	100.00%
LAPC annual dues	2,568	2,800	2,800	232	91.71%
Chamber of commerce	390	415	415	25	93.98%
WI Towns Association	1,142	1,055	1,055	(87)	108.25%
WI Urban Towns	2,160	1,100	1,100	(1,060)	196.36%
Internet web site	148	100	100	(48)	148.00%
Tourism	-	170	170	170	0.00%
Total Town Board	22,813	23,006	23,006	193	99.16%
Town Board - Attorney Fees					
Attorney expenses - General	1,660	7,000	7,000	5,340	23.71%
Town Chairman					
Salaries	3,675	3,675	3,675	-	100.00%
Fringe benefits	281	280	280	(1)	100.36%
Expenses	-	80	80	80	0.00%
Total Town Chairman	3,956	4,035	4,035	79	98.04%
Town Clerk					
Expenses	12,553	13,000	13,000	447	96.56%
Total Town Clerk	12,553	13,000	13,000	447	96.56%
Clerk's Office					
Salaries	62,136	61,065	61,065	(1,071)	101.75%
Fringe benefits	35,607	37,591	37,591	1,984	94.72%
Total Clerk's Office	97,743	98,656	98,656	913	99.07%
Elections					
Salaries	2,238	2,000	2,000	(238)	111.90%
Expenses	2,858	2,000	2,000	(858)	142.90%
Total Elections	5,096	4,000	4,000	(1,096)	127.40%
Financial Administration					
General and accounting	9,508	4,000	4,000	(5,508)	237.70%
Independent audit	7,300	9,200	9,200	1,900	79.35%
Total Financial Administration	16,808	13,200	13,200	(3,608)	127.33%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2019

	Actual 12/31/19	2019 Original Budget	2019 Final Budget	Final Budget Variance	% of Budget
Treasurer					
Total Treasurer	$ 1,534	$ 1,800	$ 1,800	$ 266	85.22%
Assessor					
Total Assessor	20,513	18,200	18,200	(2,313)	112.71%
Town Hall Buildings & Plant					
Utilities	15,950	19,000	19,000	3,050	83.95%
Holiday decorations	-	3,000	3,000	3,000	0.00%
Custodial expenses	6,763	9,000	9,000	2,237	75.14%
General operation	2,089	3,000	3,000	911	69.63%
Maintenance & repairs	7,919	12,000	12,000	4,081	65.99%
Technology	13,303	20,000	20,000	6,697	66.52%
Professional fees	3,339	7,500	7,500	4,161	44.52%
Insurance	49,927	61,000	61,000	11,073	81.85%
Total Hall Buildings & Plant	99,290	134,500	134,500	35,210	73.82%
Special Item					
Omitted and uncollectible taxes	52,146	-	-	(52,146)	0.00%
Total Special Item	52,146	-	-	(52,146)	0.00%
Total General Government	**334,112**	**317,397**	**317,397**	**(16,715)**	**105.27%**
Police Department					
Salaries	352,913	324,310	324,310	(28,603)	108.82%
Fringe benefits	128,473	127,800	127,800	(673)	100.53%
Expenses	38,661	20,000	20,000	(18,661)	193.31%
K-9 Unit	2,395	5,000	5,000	2,605	47.90%
Maintenance & repairs	9,350	5,000	5,000	(4,350)	187.00%
Gas & oil	12,070	12,000	12,000	(70)	100.58%
Uniforms	3,968	3,000	3,000	(968)	132.27%
Training & school	8,062	6,500	6,500	(1,562)	124.03%
Reserves - Salaries	-	500	500	500	0.00%
Reserves - Fringes	-	50	50	50	0.00%
Reserves - General operations	1,979	2,000	2,000	21	98.95%
Attorney & expenses	5,505	5,000	5,000	(505)	110.10%
Total Police Department	563,376	511,160	511,160	(52,216)	110.22%
Fire Department					
Salaries	29,657	34,500	34,500	4,843	85.96%
Fringe benefits	1,859	3,500	3,500	1,641	53.11%
Expenses	28,243	36,050	36,050	7,807	78.34%
Maintenance & repairs	1,569	13,000	13,000	11,431	12.07%
Gas & oil	871	3,000	3,000	2,129	29.03%
Equipment repair	3,458	4,000	4,000	542	86.45%
Education	133	3,000	3,000	2,867	4.43%
Miscellaneous	-	1,000	1,000	1,000	0.00%
Total Fire Department	65,790	98,050	98,050	32,260	67.10%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2019

	Actual 12/31/19	2019 Original Budget	2019 Final Budget	Final Budget Variance	% of Budget
First Responders					
Salaries	$ 17,423	$ 16,800	$ 16,800	$ (623)	103.71%
Fringe benefits	1,279	2,330	2,330	1,051	54.89%
Expenses	5,846	6,100	6,100	254	95.84%
Total First Responders	24,548	25,230	25,230	682	97.30%
Building Inspector					
Salaries	15,082	25,000	25,000	9,918	60.33%
Expenses	10,171	100	100	(10,071)	10171.00%
Total Building Inspector	25,253	25,100	25,100	(153)	100.61%
Emergency Government					
Expenses	3,795	5,000	5,000	1,205	75.90%
Total Emergency Government	3,795	5,000	5,000	1,205	75.90%
Total Public Safety	**682,762**	**664,540**	**664,540**	**(18,222)**	**102.74%**
Streets & Roads					
Salaries	102,819	100,250	100,250	(2,569)	102.56%
Fringe benefits	38,689	30,110	30,110	(8,579)	128.49%
Utilities	40,068	40,000	40,000	(68)	100.17%
General operations	7,612	7,500	7,500	(112)	101.49%
Machinery & Repairs	19,367	15,500	15,500	(3,867)	124.95%
Gas & oil	9,544	8,000	8,000	(1,544)	119.30%
Street maintenance	33,429	42,368	51,184	17,755	65.31%
Street drainage	24,817	10,000	10,000	(14,817)	248.17%
Clothing allowance	1,126	1,400	1,400	274	80.43%
Expenses	3,462	6,500	6,500	3,038	53.26%
Total Streets & Roads	280,933	261,628	270,444	(10,489)	103.88%
Transit					
Municipal Transit Unit-MTU	39,800	38,861	38,861	(939)	102.42%
Sanitation - Recycle					
Refuse & garbage	198,355	210,000	210,000	11,645	94.45%
Hazardous waste	5,837	5,838	5,838	1	99.98%
Recycling	23,210	20,000	20,000	(3,210)	116.05%
Total Sanitation - Recycle	227,402	235,838	235,838	8,436	96.42%
Total Public Works	**$ 548,135**	**$ 536,327**	**$ 545,143**	**$ (2,992)**	**100.55%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2019

	Actual 12/31/19	2019 Original Budget	2019 Final Budget	Final Budget Variance	% of Budget
Community Center					
Library - general operations	$ 7,534	$ 4,800	$ 4,800	$ (2,734)	156.96%
Expenses	10,718	12,000	12,000	1,282	89.32%
Maintenance & repairs	229	2,500	2,500	2,271	9.16%
Total Community Center	18,481	19,300	19,300	819	95.76%
Parks & Recreation Maint					
Expenses	10,624	30,000	30,000	19,376	35.41%
Maintenance & repairs	1,668	5,000	5,000	3,332	33.36%
Boat landing	12,952	16,000	16,000	3,048	80.95%
Total Parks & Recreation	25,244	51,000	51,000	25,756	49.50%
Total Culture, Rec. & Education	**43,725**	**70,300**	**70,300**	**26,575**	**62.20%**
Capital Outlay					
General government	1,012	39,000	39,000	37,988	2.59%
Police department	1,320	1,320	1,320	-	100.00%
Police department - squads	51,686	50,000	50,000	(1,686)	103.37%
Parks	29,511	38,500	38,500	8,989	76.65%
Fire department	2,294	479,250	479,250	476,956	0.48%
Highway equipment	9,987	-	8,816	(1,171)	113.28%
Streets & roads	1,054,329	1,200,000	1,200,000	145,671	87.86%
Library	-	5,000	5,000	5,000	0.00%
Total Capital Outlay	**1,150,139**	**1,813,070**	**1,821,886**	**671,747**	**63.13%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2019

	Actual 12/31/19	2019 Original Budget	2019 Final Budget	Final Budget Variance	% of Budget
Debt Service Principal					
Commissioners of Public Lands	$ 119,176	$ 119,176	$ 119,176	$ -	100.00%
State bank	-	50,000	50,000	50,000	
Capital lease	27,856	27,856	27,856	-	100.00%
Total Debt Principal	147,032	197,032	197,032	50,000	74.62%
Debt Service Interest					
Commissioners of Public Lands	67,556	13,283	13,283	(54,273)	508.59%
State bank	909	500	500	(409)	181.80%
Capital lease	1,099	1,099	1,099	-	100.00%
Total Debt Interest	69,564	14,882	14,882	(54,682)	467.44%
Total Debt Services	**216,596**	**211,914**	**211,914**	**(4,682)**	**102.21%**
Total Expenditures	**2,975,469**	**3,613,548**	**3,631,180**	**655,711**	**81.94%**
Excess (deficiency) of Revenues Over Expenditures	**(906,770)**	**(147,988)**	**-**	**(906,770)**	**0.00%**
Fund Balance, January 1, 2019	**2,275,837**	**2,275,837**	**2,275,837**	**-**	**100.00%**
Fund Balance, December 31, 2019	**$ 1,369,067**	**$ 2,127,849**	**$ 2,275,837**	**$ (906,770)**	**60.16%**

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*
DECEMBER 31, 2019

Year Ending	Employer's Proportion (Percentage) of Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset)	Employer's Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Assset)
2015	0.0044%	$ (109,117)	$ 514,798	102.74%
2016	0.0043%	$ 69,799	$ 483,382	99.12%
2017	0.0043%	$ 35,375	$ 526,371	99.12%
2018	0.0045%	$ (134,368)	$ 593,216	102.93%
2019	0.0049%	$ 173,099	$ 586,271	96.45%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*
DECEMBER 31, 2019

Year Ending	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	$ 44,081	$ 44,081	$ -	$ 514,798	8.56%
2016	$ 38,649	$ 38,649	$ -	$ 483,382	8.00%
2017	$ 41,728	$ 41,728	$ -	$ 526,371	7.93%
2018	$ 52,221	$ 52,221	$ -	$ 593,216	8.80%
2019	$ 51,722	$ 51,722	$ -	$ 586,271	8.82%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS*
DECEMBER 31, 2019

Year Ending	Employer's Proportion (Percentage) of Net OPEB Liability (Asset)	Employer's Proportionate Share (Amount) of the Net OPECB Liability (Asset)	Employer's Covered Payroll	Plan Fiduciary Net Position as a percentage of the Total OPEB Liability (Asset)
2018	0.0064%	$ 19,237	$ 268,886	44.81%
2019	0.0066%	$ 16,930	$ 588,000	48.69%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS*
DECEMBER 31, 2019

Year Ending	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Town's Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	$ 121	$ 121	$ -	$ 268,886	0.05%
2019	$ 126	$ 126	$ -	$ 588,000	0.02%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

NOTE 1 - BUDGETARY INFORMATION

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Chairman and Board of Supervisors consider a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of an ordinance.
4. The Board of Supervisors approves transfers of budgeted amounts between departments within any fund; and, any revisions that alter the total expenditures of any fund must be approved by the Board of Supervisors.
5. Formal budgetary integration is employed as a management control device during the year for the general fund.
6. The budget for the general fund is adopted on a basis consistent with the generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended by the Board of Supervisors.
7. A budget has been adopted for the general fund and sewer fund.
8. Appropriations lapse at year-end unless specifically carried over. Carryovers to the following year were not material. Budgets are adopted at the fund level of expenditure.
9. The Town controls expenditures at the department level. Some individual departments experienced expenditures, which exceeded appropriations. The detail of those items can be found in the Town's year-end budget to actual report.

NOTE 2 – PENSION PLAN

Changes of benefit terms: There were no changes of benefit terms for any participating employer in the WRS.

Changes in assumptions: Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total Pension Liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

NOTE 3 – OTHER POST EMPLOYMENT BENEFIT

Changes of benefit terms: There were no changes of benefit terms for any participating employer in the LRLIF.

Changes in assumptions: Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions sued to develop Total OPEB Liability changed, including the discount rate, wage inflation rate, and mortality and separation rates.

See notes to required supplementary information.

OTHER REPORTS

Engelson & Associates, Ltd.
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Trustees
and Town Chairman
Town of Campbell, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Campbell, Wisconsin as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Town of Campbell's basic financial statements, and have issued our report thereon dated April 17, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town of Campbell, Wisconsin's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Campbell, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Campbell, Wisconsin's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses that we consider to be significant deficiencies, 2019-001 and 2019-002.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Campbell, Wisconsin's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town of Campbell, Wisconsin's Response to Findings

The Town's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Engelson and Associates, Ltd.

La Crosse, Wisconsin
April 17, 2020

2019-001 – Segregation of Duties (design deficiency)

Criteria: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.

Condition: The Clerk/Treasurer position essentially completes all financial and recordkeeping duties of the general Town's operations. Accordingly, this does not allow for a proper segregation of duties for internal control purposes.

Cause: The lack of segregation of duties is due to a limited number of employees and the size of the Town's operations.

Effect: Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.

Recommendation: We recommend the Town Board continue to monitor the transactions and financial records of the Town.

View of responsible officials and planned corrective actions: The Board will monitor accounting activities on a day to day basis. They will continue to review all disbursements at the monthly Board meeting and compare financial results monthly to the budget.

2019-002 – Preparation of year-end financial statements and adjustments (design deficiency)

Criteria: The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential misstatement in the financial statements or notes.

Condition: Current Town staff maintains accounting records which reflect the Town's financial transactions; however, preparing the Town's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Town contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to prepare the annual financial reporting in an efficient manner. During the course of the audit, we made adjustments that in the aggregate had a material effect on the Town's financial statements.

Cause: Town management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect: Without our involvement, the Town may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America. If the audit firm did not properly prepare the year-end adjustments, the financial statements and the related footnote disclosures, the Town might not identify errors in advance of issuance.

2019-002 – Preparation of year-end adjustments and financial statements (design deficiency), continued

Recommendation: We recommend the Town continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Town is necessary to obtain a complete and adequate understanding of the Town's annual financial report.

View of responsible officials and planned corrective actions: The Town acknowledges that they are not experts in financial reporting and cannot afford to hire additional personnel for this purpose. However, they will continue to be alert to changes in financial reporting requirements to ensure that they are implemented by their auditor on a timely basis.

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TOWN OF CAMPBELL, WISCONSIN

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2020

TOWN OF CAMPBELL, WISCONSIN
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TOWN OF CAMPBELL, WISCONSIN
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Engelson & Associates, Ltd.
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Trustees and
Town Chairman
Town of Campbell, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Campbell, Wisconsin, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Campbell, Wisconsin, as of December 31, 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

The Town of Campbell has elected to omit management's discussion and analysis, which is required supplementary information that is not a required part of the basic financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 19, 2021 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Campbell's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town's internal control over financial reporting and compliance.

Engelson and Associates, Ltd.

La Crosse, Wisconsin
April 19, 2021

BASIC FINANCIAL STATEMENTS

TOWN OF CAMPBELL
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	$ 1,071,552	$ 1,491,798	$ 2,563,350
Receivables			
Taxes	1,298,876	685,560	1,984,436
Special Assessments	3,711	-	3,711
Other	9,981	2,536	12,517
Prepaid expenses	969	-	969
Due from (to) other funds	19,380	(19,380)	-
Lease receivable	154,918	-	154,918
Net pension asset	138,414	27,018	165,432
Capital assets, net	4,293,108	2,067,123	6,360,231
Total Assets	6,990,909	4,254,655	11,245,564
Deferred Outlows of Resources			
OPEB - Life insurance	11,961	4,803	16,764
Pension Plan	328,422	64,109	392,531
Total Deferred outflows of resources	340,383	68,912	409,295
Liabilities			
Accounts payable	78,538	25,048	103,586
Accrued liabilities	94,147	2,301	96,448
Short term notes due	108,000	-	108,000
Noncurrent liabilities			
Direct borrowing due within one year	276,474	-	276,474
Direct borrowing due in more than one year	694,703	-	694,703
Compensated absences	50,530	31,859	82,389
OPEB - Life insurance	23,862	9,582	33,444
Total Liabilities	1,326,254	68,790	1,395,044
Deferred Inflows of Resources			
OPEB - Life insurance	4,635	1,861	6,496
Pension Plan	416,123	81,228	497,351
Property taxes	1,298,876	685,560	1,984,436
Total Deferred Inflows of Resources	1,719,634	768,649	2,488,283
Net Position			
Net investment in capital assets	3,321,931	2,067,123	5,389,054
Restricted for:			
K-9 Unit	13,979	-	13,979
Pension Benefit	50,713	9,899	60,612
Unrestricted	898,781	1,409,106	2,307,887
Total Net Position	$ 4,285,404	$ 3,486,128	$ 7,771,532

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total
Primary Government						
Governmental Activities						
General government	$ 341,433	$ 51,006	$ 3,135	$ (287,292)	$ -	$ (287,292)
Public safety	840,518	19,684	365,188	(455,646)	-	(455,646)
Public works	725,684	(409)	126,455	(599,638)	-	(599,638)
Leisure activities	46,318	27,136	-	(19,182)	-	(19,182)
Conservation and development	1,484	-	-	(1,484)	-	(1,484)
Interest on long-term debt	74,884	-	-	(74,884)	-	(74,884)
Total governmental activities	2,030,321	97,417	494,778	(1,438,126)	-	(1,438,126)
Business-Type Activities						
Sewer	681,682	771,084	-	-	89,402	89,402
Total business-type activities	681,682	771,084	-	-	89,402	89,402
Total primary government	2,712,003	868,501	494,778	(1,438,126)	89,402	(1,348,724)
General revenues and losses						
Taxes levied for general purposes				869,424	-	869,424
Taxes levied for debt service				426,420	-	426,420
Other taxes				44,467	-	44,467
Intergovernmental revenues not restricted for specific programs				414,291	-	414,291
Investment income				21,932	9,570	31,502
Miscellaneous				19,087	-	19,087
Gain(Loss) sale of asset				16,252	-	16,252
Total general revenues				1,811,873	9,570	1,821,443
Change in Net Position				373,747	98,972	472,719
Net Position, Beginning of Year				3,911,657	3,387,156	7,298,813
Net Position, End of Year				$ 4,285,404	$ 3,486,128	$ 7,771,532

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	General	Total Governmental Funds
Assets		
Cash and investments	$ 1,071,552	$ 1,071,552
Receivables		
Taxes	1,298,876	1,298,876
Special assessments	3,711	3,711
Other	9,981	9,981
Due from other funds	19,380	19,380
Prepaid expenses	969	969
Lease receivable	154,918	154,918
Total Assets	**$ 2,559,387**	**$ 2,559,387**
Liabilities		
Short term notes payable	108,000	108,000
Accounts payable	78,538	78,538
Accrued liabilities	62,299	62,299
Total Liabilities	248,837	248,837
Deferred Inflows of Resources		
Property taxes receivable	1,298,876	1,298,876
Special & other assessments receivable	3,711	3,711
Lease receivable	154,918	154,918
Total Deferred Inflows of Resources	1,457,505	1,457,505
Fund Balances		
Non-Spendable		
Prepaids	969	969
Unassigned	852,076	852,076
Total Fund Balance	853,045	853,045
Total Liabilities and Fund Balances	**$ 2,559,387**	**$ 2,559,387**

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2020

Total governmental fund balances	$	853,045
Amounts reported for governmental activities in the statement of net position are different because:		
The proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements:		
Net pension asset (liability)		138,414
Deferred outflows and inflows of resources are related to pensions are applicable to future periods, and therefore, are not reported in the governmental funds		
Deferred outflows of resources		328,422
Deferred inflows of resources		(416,123)
The proportionate share of the net OPEB liability for the Local Retiree Life Insurance Fund administered by the Wisconsin Department of Employee Trust Funds is reported on the statement of net position, but is not reported in the governmental funds:		
Net OPEB liability - Life insurance		(23,862)
Deferred outflows and inflows of resources are related to OPEB life insurance are applicable to future periods, and therefore, are not reported in the governmental funds		
Deferred outflows of resources		11,961
Deferred inflows of resources		(4,635)
Capital assets used in governmental activities that are not current financial resources and therefore are not reported in governmental funds balance sheet:		
Total capital assets		6,517,964
Accumulated depreciation on capital assets		(2,224,856)
Long term assets that are not available to pay current period expenditures and therefore are deferred in the governmental funds balance sheet:		
Special assessments		3,711
Lease receivable		154,918
Long term liabilities that are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet:		
Accrued compensated absences		(50,530)
General obligation debt		(971,177)
Accrued interest on long term debt		(31,848)
Net Position of Governmental Activities	$	4,285,404

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	General	Total Governmental Funds
Revenues		
Taxes	$ 1,342,144	$ 1,342,144
Special assessments	147	147
Intergovernmental	909,069	909,069
Licenses and permits	69,464	69,464
Fines, forfeitures, and penalties	19,481	19,481
Public charges for services	8,496	8,496
Investment income	21,932	21,932
Miscellaneous revenue	20,667	20,667
Total Revenues	2,391,400	2,391,400
Expenditures		
Current		
General government	322,219	322,219
Public safety	741,291	741,291
Public works	636,306	636,306
Leisure activities	24,678	24,678
Capital outlay		
General government	32,948	32,948
Public safety	505,791	505,791
Public works	287,224	287,224
Leisure activities	39,659	39,659
Debt Service		
Principal retirement	360,959	360,959
Interest and fiscal charges	43,036	43,036
Total Expenditures	2,994,111	2,994,111
Excess of Revenues Over (Under) Expenditures	(602,711)	(602,711)
Other Financing Sources (Uses)		
General obligation debt proceeds	44,813	44,813
Sale of general property and equipment	16,252	16,252
Lease principal payments	25,624	25,624
Total Other Financing Sources (Uses)	86,689	86,689
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(516,022)	(516,022)
Fund Balances, January 1, 2020	1,369,067	1,369,067
Fund Balances, December 31, 2020	$ 853,045	$ 853,045

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2020

Net change in fund balances - total governmental funds	$	(516,022)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives:		
Capital outlay		865,622
Depreciation expense		(225,888)
Some revenues in the governmental funds have already been recorded as revenues and an asset on the statement of net position		
Special assessments and other deferred revenue		(3,584)
Some revenues do not provide current financial resources and therefore are not reported in the governmental funds statement of revenue and expenditures:		
Lease principal receipts		(25,176)
Some expenditures do not require the use of current financial resources and therefore are not reported in the governmental funds statement of revenue and expenditures:		
Accrued compensated absences		(8,203)
Accrued interest on long term debt		(31,848)
Pension expense		4,461
OPEB expense - Life insurance		(1,761)
The issuance of long term debt provides current financial resources and the repayment of principal of long term debt consumes financial resources of governmental funds. However, neither transaction has any effect on net position.		
General obligation debt proceeds		(44,813)
General obligation debt principal		360,959
Change in Net Position of Governmental Activities	**$**	**373,747**

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2020

	Business Type Activities
	Sewer Utility
Assets	
Current Assets	
Cash and equivalents	$ 1,245,200
Certificates of deposit	246,598
Taxes receivable	685,560
Delinquent customer charges	2,536
Total Current Assets	2,179,894
Noncurrent assets	
Net pension asset	27,019
Capital assets, net	2,067,123
Total Non Current Assets	2,094,142
Total Assets	4,274,036
Deferred Outflows of Resources	
Pension Plan	64,108
OPEB - Life insurance	4,803
Total Deferred outflows of resources	68,911
Liabilities	
Current Liabilities	
Accounts payable	25,048
Accrued expenses	2,301
Due to other funds	19,380
Total Current Liabilities	46,729
Noncurrent Liabilities	
Accrued compensated absences	31,859
OPEB - Life insurance	9,582
Total Noncurrent liabilities	41,441
Total Liabilities	88,170
Deferred Inflows of Resources	
Property taxes	685,560
OPEB - Life insurance	1,861
Pension Plan	81,228
Total Deferred inflows of resources	768,649
Net Position	
Net investment in capital assets	2,067,123
Restricted for Pension Benefit	9,899
Unrestricted	1,409,106
Total Net Position	$ 3,486,128

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Business Type Activities
	Sewer Utility
Operating Revenues	
Charges for services	$ 771,084
Operating Expenses	
Operation and maintenance	576,270
Depreciation	105,412
Total Operating Expenses	681,682
Operating Income	89,402
Nonoperating Revenues	
Interest income	9,570
Total Nonoperating Revenues	9,570
Change in Net Position	98,972
Net Position, Beginning of Year	3,387,156
Net Position, End of Year	$ 3,486,128

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Business Type Activities Sewer Utility
Cash Flows From Operating Activities	
Cash received from customers	$ 742,643
Cash payments to employees for services	(229,853)
Cash payments to suppliers for goods and services	(325,837)
Net Cash Provided By Operating Activities	186,953
Cash Flows From Capital and Related Financing Activities	
Plant additions	(88,192)
Net Cash Used In Capital and Related Financing Activities	(88,192)
Cash Flows From Investing Activities	
Purchase of certificates of deposit	(1,841)
Interest income received	9,570
Net Cash Provided By Investing Activities	7,729
Net Increase in Cash	106,490
Cash and Restricted Cash, January 1, 2020	1,138,710
Cash and Restricted Cash, December 31, 2020	$ 1,245,200

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Business Type Activities
	Sewer Utility
Reconciliation of income from operations to net cash provided by operating activities	
Income from operations	$ 89,402
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	105,412
Pension expense	1,882
OPEB expense - Life insurance	(537)
(Increase) decrease in assets:	
Taxes receivable	(30,360)
Delinquent customer charges	1,919
Increase (decrease) in liabilities:	
Accounts payable	(9,409)
Due to other funds	3,655
Deferred revenues	30,360
Other current liabilities	(5,371)
Net Cash Provided By Operating Activities	$ 186,953

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2020

	Tax Custodial Collection Fund
Assets	
Cash and investments	$ 3,202,272
Taxes receivable	4,595,027
Total Assets	7,797,299
Liabilities	
Due to other governments	5,836,152
Due to other funds	1,961,147
Total Liabilities	7,797,299
Net Position	$ -

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Tax Custodial Collection Fund
Additions	
Tax collections for other governments	$ 6,406,480
Total Additions	6,406,480
Deductions	
Payments of tax to other governments	6,406,480
Total Deductions	6,406,480
Net increase (decrease) in fiduciary net position	-
Net position - beginning	-
Net position - ending	$ -

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Campbell, Wisconsin conform to U.S. generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies used in the preparation of these financial statements:

A. Reporting Entity

In evaluating how to define the Town, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Town is able to exercise oversight responsibilities. The Town does not have any component units at December 31, 2020.

B. Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

B. Basis of Presentation, continued

Fund Financial Statements

Financial statements of the Town are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the later are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. All other funds are aggregated and reported as non-major governmental or non-major proprietary funds.

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the Town's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

Proprietary Funds - Proprietary funds are used to account for the Town's ongoing activities that are similar to those found in the private sector where the intent of the governing body is that the cost of providing goods and services to the general public be financed or recovered primarily through user charges.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

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

The Town has one major governmental fund:

General Fund - The general fund is the required operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

B. Basis of Presentation, continued

The Town has one major enterprise fund:

Sewer Fund – The Sewer Fund is used to account for the provision of sewer service to the residents of the Town. Activities of the fund include administration, operations and maintenance of the sewer system and billing and collection activities. The fund also accounts for, and the payment of, long-term debt principal and interest for sewer system debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted as necessary to ensure the integrity of the funds.

The Town does not have any non-major funds.

Fiduciary Funds - Trust and Custodial funds are used to account for assets held by the Town in a trustee capacity or as an agent for other individuals, private organizations, other governments, and/or other funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Transactions pertaining to the Town's tax roll are accounted for in a Custodial fund.

C. Measurement Focus and Basis of Accounting

Government-wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's Sewer Utility and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Governmental Funds – The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included in the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in current financial resources.

C. Measurement Focus and Basis of Accounting, continued

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Town is entitled to the resources and the amounts are available. Amounts owed to the Town which are not available are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The Town reports deferred revenues on its governmental funds balance sheet. Deferred revenues arise from taxes levied in the current year which are for subsequent year's operations. For governmental fund financial statements, deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the Town has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Proprietary funds - All proprietary funds are accounted for on a flow of economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and all liabilities (whether current or non-current) associated with the operations of these funds are included on the balance sheet. Under the accrual basis of accounting, revenues such as user fees are recognized in the accounting period in which they are earned; expenses are recognized in the period incurred. Unbilled receivables are recorded at estimated amounts for the period unbilled.

C. Measurement Focus and Basis of Accounting, continued

Proprietary fund operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total assets. Proprietary funds distinguish operating revenues and expense from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

Fiduciary Funds – Fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are accounted for using the accrual basis of accounting.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

D. Stewardship and Compliance

Budgets and Budgetary Accounting - The Town follows these procedures in establishing the budgetary data reflected in the basic financial statements:

a. During October, Town management submits to the Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Board resolution.

b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

c. During the year, formal budgetary integration is employed as a management control device for the general fund.

d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each department of the Town. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Board. The Town's Board approves transfers within and between departments and changes in the overall budget.

D. Stewardship and Compliance, continued

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2020.

E. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Town considers all deposits in financial institutions, government debt securities and certificates of deposits with an original maturity of three months or less to be cash equivalents.

F. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Town, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units in the accompanying agency fund balance sheet.

Property tax calendar – 2020 tax roll

Lien date and levy date	December 2020
Tax bills mailed	December 2020
First installment due	January 31, 2021
Second installment due	July 31, 2021
Personal property taxes-first installment due	January 31, 2021
Personal property taxes-second installment due	July 31, 2021
Tax sale date – 2019 delinquent real estate taxes	October 2023

Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the Town and the utilities because they have the right by law to place delinquent bills on the tax roll. It is the responsibility of the Town to collect delinquent special assessments and utility charges.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets. Any residual balance outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

In the governmental fund financial statements, advances to other funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore, are not available for appropriation.

G. Pension

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

H. Other Post-Employment Benefits (OPEB)

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

I. Investments and Restricted Cash

Investments are stated at cost or amortized cost, which approximates fair value. Investments consist of certificates of deposit with maturities of 6 months.

J. Materials and Supplies

Inventory is valued at the lower of cost (first-in, first-out) or market. General fund inventory items are not material and are recognized as an expenditure in the year of purchase.

K. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type columns in the government-wide financial statements. GASB'S No. 34 requires the Town to report and depreciate new infrastructure assets effective January 1, 2004. Infrastructure assets are grouped with capital assets and include roads, bridges, curbs, gutters, sidewalks drainage systems and similar items. The retroactive reporting of infrastructure is encouraged, but not required for governments with revenues less than $10 million. The Town has elected not to report major general infrastructure assets retroactively.

The Town defines capital assets as those with an individual cost of more than $5,000 and an estimated useful life in excess of two years. All capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist.

K. Capital Assets, continued

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. No net interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Donated capital assets are recorded at fair market value at the time received. Interest on constructed capital assets is capitalized. When capital assets are purchased, they are capitalized and depreciated in the government-wide statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements.

The Town reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less costs to sell.

Depreciation is calculated using the straight-line method over the useful lives of the assets. The estimated lives are as follows:

Buildings	20-60 years	Machinery and Equipment	5-10 years
Sewer System	20-60 years	Improvements	20 years
Infrastructure	25 years		

L. Compensated Absences

Vacation and sick leave benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the Town will compensate the employee for the benefits. The accumulated vacation and sick leave liabilities at December 31, 2020 are determined on the basis of current salary rates and include salary related payments.

Vested vacation and sick leave are recorded as an expense in the government-wide financial statements for the period in which the leave was earned. For governmental funds, an expenditure is recorded only for the portion of unpaid compensated absences that is expected to be paid using current expendable available resources.

Payment of vacation and sick leave recorded in the government-wide financial statements is dependent upon many factors; therefore, the timing of future payments is not readily determinable. Management believes that sufficient resources will be available when payment is due.

M. Claims and Judgments

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

N. Direct Borrowings

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes payable.

Direct borrowings for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

O. Net Position

Government-wide Financial Statements

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

The Town applies restricted resources when expense is incurred for purposes for which both restricted and unrestricted net position is available.

Net position and displayed in three components:

1. Net investment in capital assets - consists of capital assets net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Also included here are deferred outflows of resources and deferred inflows of resources which are attributable to the acquisition, construction, or improvement of those assets.

2. Restricted component of net position – consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or

O. Net Position, continued

if the liability will be liquidated with the restricted assets reported. Constraints are placed on the use of restricted assets by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.

3. Unrestricted component of net position – consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position."

P. Fund Balance

Fund Financial Statements

Government fund equity is classified as fund balance. The Town reports fund balance according to the following classification:

a. Assigned fund balance – Amounts that are constrained by the Town intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body, or by an official to whom that authority has been given. With the exception of the General fund this is a residual fund balance classification for all governmental funds with positive balances.

b. Committed - Amounts that can be used only for specific purposes determined by a formal action of the Town Board. The Town Board is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through the same type of action it employed to previously commit those amounts.

c. Non-spendable fund balance – These amounts include current assets that are not expected to be converted to cash (prepaid and inventory) and long-term assets.

d. Restricted - Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

e. Unassigned fund balance – This is the residual classification of the General fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use resources first, and then unrestricted restricted resources, as they are needed.

The Town does not have a minimum fund balance policy.

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred outflows of resources are for the WRS pension system and OPEB life insurance.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports deferred inflows of resources for property taxes, unearned revenue, WRS pension system and OPEB life insurance. These amounts will be recognized as an inflow of resources in the subsequent year for which it was levied. The Town also has an additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources, special assessments, loans receivable, lease receivable, and accounts receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

NOTE 2 - CASH AND INVESTMENTS

Investment of municipal funds is restricted by state statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.

2 Bonds or securities of any county, city, drainage district, VTAE district, town or school district of the State of Wisconsin. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district or by the University of Wisconsin Hospitals and Clinics Authority.

3. Bonds or securities issued or guaranteed by the federal government.

4. The state local government investment pool.

5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

7. Repurchase agreements with public depositories, with certain conditions.

Additional restrictions may arise from local charters, ordinances, resolutions, and grant regulations.

NOTE 2 - CASH AND INVESTMENTS, continued

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. At year-end, the carrying amount of the Town's deposits was $4,287,997, the bank balance was $4,007,044 and the State Investment Pool balance was $1,477,625. Of the bank balance, $496,598 was covered by federal depository insurance and $400,000 was secured by the State of Wisconsin Public Deposit Guarantee Fund and $3,110,446 was covered by securities pledged by the bank. The amount uncollateralized was $0 as of December 31, 2020.

Investments

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to the transaction, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town has not yet adopted an investment policy that addresses custodial credit risk. Of the Town's investments, none were exposed to custodial credit risk at December 31, 2020.

Interest Rate Risk – Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The Town has not yet adopted an investment policy that addresses interest rate risk. State Statutes limit the maturity of commercial paper and corporate bonds to not more than seven years.

		Remaining Maturity (in Years)			
	Fair Value	0-1	1-5	6-10	More than 10
Certificates of Deposit	$ 246,598	$ 246,598	$ -	$ -	$ -
LGIP	1,477,625	1,477,625	-	-	-
Totals	$ 1,724,223	$ 1,724,223	$ -	$ -	$ -

Credit Risk – State Statue limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations. Ratings are not required, or available, for the Wisconsin Local Government Investment Pool (LGIP). The Town has no investment policy that would further limit its investment choices. The Town's only investments at December 31, 2020 are in certificates of deposit and the Wisconsin Local Government Investment Pool; both of these investments are exempt from rating.

Concentrations of credit risk – The Town does not currently have a policy that addresses concentration of credit risk. At December 31, 2020, the Town had no investments in any one issuer that represented 5% of more of the total of the Town's investments.

NOTE 2 - CASH AND INVESTMENTS, continued

The Town's cash and investment balances at December 31, 2020, were as follows:

Reconciliation of Government Activities Cash to the Statement of Net Position:

Cash on deposit with financial institutions	$	2,782,134
Cash on hand		535,039
Investments:		
Local Government Investment Pool		956,651
Total cash and investments		4,273,824
Less: Cash and investments held in fiduciary funds		(3,202,272)
Total cash and investments governmental activities per the Statement of Net Position	$	1,071,552

Reconciliation of Business-Type Activities Cash to the Statement of Net Position:

Cash and Restricted cash	$	724,226
Investments:		
Certificates of deposit		246,598
Local Government Investment Pool		520,974
Total cash and investments business type activities per the Statement of Net Position	$	1,491,798

Proprietary fund cash and restricted cash balance as of December 31, 2020 of $1,245,200 included cash and investments of $1,245,200 as per the statement of net position.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020, the fair value of the Town's share of LGIP's assets was substantially equal to the amount reported in theses financial statements.

NOTE 3 - RECEIVABLES

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period.

Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

NOTE 3 – RECEIVABLES, continued

At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

Property taxes receivable	$ 1,298,876
Special & other assessments receivable	3,711
Lease receivable	154,918
Total Deferred Revenue	$ 1,457,505

Amounts from the 2020 Tax Roll are payable as follows:

La Crosse County	$ 1,399,704
La Crosse School District	3,890,812
Western Wisconsin VTAE District	545,636
Town of Campbell	1,961,147
Total Tax Roll	$ 7,797,299

A business located within the Town has a lease with the Town for the use of the harbor. The lease commenced on July 1, 2001 and ends on June 30, 2026. The business renegotiated monthly payments of principal and interest of $2,625 on the lease. The balance of the lease receivable is $154,918 as of December 31, 2020 using an implicit interest rate of 3.75%. The Town received payments totaling $31,500 toward the lease as of December 31, 2020.

Lease receivables maturities are as follows:

	Lease Receivable		
Year	Total Payments	3.75% Interest	Principal
2021	$ 31,500	$ 5,363	$ 26,137
2022	31,500	4,366	27,134
2023	31,500	3,331	28,169
2024	31,500	2,256	29,244
2025	31,500	1,140	30,360
Thereafter	14,013	139	13,874
Totals	**$ 171,513**	**$ 16,595**	**$ 154,918**

NOTE 4 – INTER FUND RECEIVABLES AND PAYABLES

Inter fund receivables and payables result from expense allocations and are offset on the Statement of Net Position at December 31, 2020.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 is as follows:

Governmental Activities:	Balance 01/01/20	Additions	Deletions	Balance 12/31/20
Capital assets not being depreciated:				
Land	$ 250,400	$ -	$ -	$ 250,400
Capital assets being depreciated:				
Building and improvements	1,335,865	18,807	-	1,354,672
Equipment	861,354	78,879	10,000	930,233
Vehicles	651,794	541,019	-	1,192,813
Infrastructure	2,562,929	226,917	-	2,789,846
Total at historical cost	5,662,342	865,622	10,000	6,517,964
Less accumulated depreciation:				
Buildings	700,110	29,955	-	730,065
Equipment	646,462	35,948	8,250	674,160
Vehicles	400,128	106,457	-	506,585
Infrastructure	260,518	53,528	-	314,046
Total accumulated depreciation	2,007,218	225,888	8,250	2,224,856
Total Capital Assets, Net	$ 3,655,124	$ 639,734	$ 1,750	$ 4,293,108

NOTE 5 – CAPITAL ASSETS, continued

A summary of depreciation expense by function is as follows:

Governmental Activities	
General government	$ 19,533
Public safety	101,516
Public works	81,715
Leisure activities	21,640
Conservation & development	1,484
Total Governmental Activities Depreciation Expense	$ 225,888

Business Type Activities:	**Balance 01/01/20**	**Additions**	**Deletions**	**Balance 12/31/20**
Capital assets not being depreciated:				
Land	$ 11,325	$ -	$ -	$ 11,325
Capital assets being depreciated:				
Building and improvements	13,161	-	-	13,161
Collecting mains	1,558,481	-	-	1,558,481
Pumping station	1,880,121	-	-	1,880,121
Monitoring station	39,720	-	-	39,720
Pumping equipment	177,229	5,487	-	182,716
Vehicles	37,464	82,705		120,169
Office equipment	6,048	-	-	6,048
Total at historical cost	3,723,549	88,192	-	3,811,741
Less accumulated depreciation	1,639,206	105,412	-	1,744,618
Total Capital Assets, Net	$ 2,084,343	$ (17,220)	$ -	$ 2,067,123

NOTE 6 – PROPERTY TAX LEVY LIMIT

Wisconsin law limits the Town's future tax levies. Generally, the Town is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the greater of the percentage change in the Town's equalized value due to new construction, or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The Town is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

NOTE 7 - SHORT-TERM OBLIGATION

Short term obligation activity for the year ended December 31, 2020 is as follows:

	Balance 01/01/20	Additions	Retirements	Balance 12/31/20
Governmental Activities				
G.O. Direct Borrowing	$ -	$ 108,000	$ -	$ 108,000

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/2020
State Bank Financial	12/15/20	3.25%	06/15/21	$ 68,000
State Bank Financial	12/15/20	3.25%	06/15/21	$ 40,000

Interest expense on short term notes totaled $0 for the year ended December 31, 2020.

NOTE 8 – LONG TERM DEBT

The Town may issue long term debt in accordance with Wisconsin Statute Section 67.03(1). Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, debt may be authorized exceeding that debt limit for specific purposes when approved by the citizenry. Such debt is designated as being "outside the debt limit". All of the Town's debt is considered direct borrowings and classified as inside the debt limit. In addition, the Town did not have any authorized, unissued debt.

NOTE 8 – LONG TERM DEBT, continued

Direct borrowing activity for the year ended December 31, 2020 is as follows:

	Balance 01/01/20	Additions	Retirements	Balance 12/31/20	Due Within One Year
Governmental Activities					
G.O. direct borrowing	$ 1,287,322	$ 44,813	$ 360,958	$ 971,177	$ 276,474
Total Long-Term Debt	**$1,287,322**	**$ 44,813**	**$ 360,958**	**$ 971,177**	**$ 276,474**

General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the Town. The statutes of the State of Wisconsin restrict the Town's general obligation indebtedness to 5% of the equalized value of $389,832,400 for all property in the Town. At December 31, 2020, the Town's debt limit was $19,491,620 and indebtedness subject to the limit was $971,177.

General obligation debt at December 31, 2020 is comprised of the following individual issues:

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/20
State Trust Fund note	12/14/18	4.25%	03/15/23	$ 270,637
State Trust Fund note	12/14/18	4.25%	03/15/23	541,275
State Trust Fund note	08/29/11	5.00%	03/15/31	114,452
State Trust Fund note	08/11/15	3.00%	03/15/20	-
John Deere note	01/30/20	0.00%	01/30/25	44,813
Total G.O. Debt				**$ 971,177**

NOTE 8 – LONG TERM DEBT, continued

Debt service requirements to maturities at December 31, 2020 are as follows:

	Governmental Activities General Obligation Debt	
Years	Principal	Interest
2021	$ 276,475	$ 40,229
2022	287,904	28,799
2023	299,823	16,881
2024	18,278	4,465
2025	18,759	3,987
2026-2030	56,816	12,086
2031	13,122	656
Totals	**$ 971,177**	**$ 107,103**

Estimated payments for unfunded retirement and compensated absences are not included in the debt service requirement schedules. The amounts attributable to governmental activities will be liquidated by the general fund.

NOTE 9 – OTHER DEBT

The following is a summary of changes during 2020 and balances for accrued compensated absences of the Town as of December 31, 2020.

	Balance 01/01/20	Additions	Retirements	Balance 12/31/20	Due Within One Year
Governmental Activities					
Compensated absences	$ 42,327	$ 8,203	$ -	$ 50,530	$ -
Total Other Debt	**$ 42,327**	**$ 8,203**	**$ -**	**$ 50,530**	**$ -**

	Balance 01/01/20	Additions	Retirements	Balance 12/31/20	Due Within One Year
Business Type Activities					
Compensated absences	$ 32,950	$ -	$ 1,091	$ 31,859	$ -
Total Other Debt	**$ 32,950**	**$ -**	**$ 1,091**	**$ 31,859**	**$ -**

NOTE 10 – COMMITMENTS AND CONTINGENCIES

From time to time the Town is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Town Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

The Municipality has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

NOTE 11 – EMPLOYEE RETIREMENT PLAN

Plan description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statues. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issued a standalone WRS Financial Report, which can be found at *https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.*

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2010	(1.3)	22.0
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and & Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $64,089 in contributions from the Town.

Contribution rates as of December 31, 2020 are:

Employee Category	Employee	Employer	Duty Disability
General (including teachers, executives, and elected officials)	6.75%	6.75%	0.00%
Protective with Social Security	6.75%	11.65%	0.09%
Protective without Social Security	6.75%	16.25%	0.09%

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At December 31, 2020, the Town reported an asset of $165,433 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, and the total pension asset used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net pension asset was based on the Town's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the Town proportion was .00513%, which was an increase of .00026% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2020, the Town recognized pension expense of $64,089.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred inflows of Resources
Differences between expected and actual experience	$ 314,031	$ 157,151
Changes in assumptions	12,891	-
Net differences between projected and actual earnings on pension plan investments	-	338,206
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,520	1,994
Employer contributions subsequent to the measurement date	64,089	-
Total	$ 392,531	$ 497,351

$64,089 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31:	Deferred Outflows of Resources	Deferred inflows of Resources
2020	$ 113,735	$ 163,651
2021	110,171	147,614
2022	64,129	58,774
2023	40,407	127,312

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Actuarial Assumptions

The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset)	December 31, 2019
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. Post-retirement Adjustments of 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension asset for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

Long-term expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Retirement Funds
Asset Allocation Targets and Expected Returns
As of December 31, 2019

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of	Long-Term Expected Real Rate of Return %
Global Equities	49.0 %	8.0 %	5.1 %
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9.0	6.3	3.5
Private Equity/Debt	8.0	10.6	7.6
Multi-Asset	4.0	6.9	4.0
Total Core Fund	110.0 %	7.5 %	4.6 %
Variable Fund Asset Class			
US Equities	70 %	7.5 %	4.6 %
International Equities	30	8.2	5.3
Total Variable Fund	100 %	7.8 %	4.9 %

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Single Discount rate

A single discount rate of 7.00% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.00% and a long-term bond rate of 2.75% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determine contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset/liability.

Sensitivity of the Town's proportionate share of the net pension (asset) liability to changes in the discount rate

The following presents the Town's proportionate share of the net pension (asset) liability calculated using the discount rate of 7.00 percent, as well as what the Town's proportionate share of the net pension (asset) liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase To Discount Rate (8.00%)
Town of Campbell's proportionate share of the net pension liability (asset)	$ 426,022	$ (165,433)	$ (607,615)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at *https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements*.

Payables to the pension plan at December 31, 2020 were $14,810. This represents contributions earned as of December 31, 2020, but for which payment was not remitted to the pension plan until subsequent to year-end.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE

Plan Description

The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at https://etf.wi.gov/publications/cafr.htm.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do

Benefits provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for re-65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2020 are:

Covered Type	Employer Contribution
25% Post Retirement Coverage	20% of employee contribution

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contributions rates per $1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2019 are as listed below:

Life Insurance
Employee Contribution Rates*
For the year ended December 31, 2019

Attained Age	Basic	Supplemental
Under 30	$0.05	$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized $141 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2020, the Town reported a liability of $33,444 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2019 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net OPEB liability was based on the Town's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2020, the Town's proportion was 0.00785%, which was an increase of 0.000129% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2020, the Town recognized OPEB expense of $3,855.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEBS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 1,498
Net differences between projected and actual investment earnings on plan investments	631	-
Change in actuarial assumptions	12,338	3,679
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,617	1,319
Employer contributions subsequent to the measurement date	178	-
Total	$ 16,764	$ 6,496

$178 reported as deferred outflows related to OPEB resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	Deferred Outflows of Resources	Deferred Inflows of Resources
2020	$ 2,929	$ 1,283
2021	2,929	1,283
2022	2,861	1,283
2023	2,791	1,283
Thereafter	5,076	1,364
Total	$ 16,586	$ 6,496

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Actuarial assumptions

The total OPEB liability in the January 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2019
Measurement Date of Net Pension Liability:	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.74%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.87%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total OPEB liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the January 1, 2019 actuarial valuation.

Long-term expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2019

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Credit Bonds	Barclays Credit	45%	2.12%
US Long Credit Bonds	Barclays Long Credit	5%	2.90%
US Mortgages	Barclays MBS	50%	1.53%
Inflation			2.20%
Long-Term Expected rate of return			4.25%

The long-term expected rate of return decreased slightly from 5.00% in the prior year to 4.25% in the current year. This change was primarily based on the target asset allocation and capital market expectations. The expected inflation rate also decreased slightly from 2.30% in the prior year to 2.20% in the current year. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Single Discount Rate

A single discount rate of 2.87% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 4.22% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10% as of December 31, 2018 to 2.74% as of December 31, 2019. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

Sensitivity of the Town's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 2.87%, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.87%) or 1-percentage-point higher (3.87%) than the current rate:

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

	1% Decrease to Discount Rate (1.87%)	Current Discount Rate (2.87%)	1% Increase to Discount Rate (3.87%)
Town's proportionate share of the net OPEB liability	$ 46,180	$ 33,444	$ 23,754

OPEB plan fiduciary net position

Detailed information about the OPEB plan's fiduciary net position is available in separated issued financial statements available at http://etf.wi.gov/publications/cafr.htm.

Payables to the OPEB Plan

Payables to the OPEB plan at December 31, 2020 were $118. This represents contributions earned as of December 31, 2020, but for which payment was not remitted to the OPEB plan until subsequent to year-end.

NOTE 13 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft or, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains commercial insurance covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 14 – SUBSEQUENT EVENTS

The Town's management has evaluated subsequent events through April 19, 2021, the date the financial statements were available to be issued.

The Town subsequently approved bids for sewer cleaning, inspection and rehabilitation for a total of $181,000 which will be paid from sewer funds.

NOTE 15 - EFFECT OF NEW ACCOUNTING STANDARDS ON FINANCIAL STATEMENTS

The Government Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Construction Period Interest Costs*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Inter-equity Transfers*
- Statement No. 92, *Postemployment Benefit Arrangements*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements
- Statement No. 96, Subscription-Based Information Technology Arrangements
- Statement No. 97, Certain Component Unit Criteria, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2020

	Actual 12/31/2020	2020 Original Budget	2020 Final Budget	Final Budget Variance	% of Budget
Taxes					
General property taxes	$ 869,424	$ 869,424	$ 869,424	$ -	100.00%
Debt service taxes	426,420	426,420	426,420	-	100.00%
Mobile home taxes	10,470	13,000	13,000	(2,530)	80.54%
Room taxes	24,270	40,000	40,000	(15,730)	60.68%
Taxes from tax exempt entities	6,295	7,000	7,000	(705)	89.93%
Interest earned on taxes	554	250	250	304	221.60%
Omitted taxes	4,711	4,711	4,711	-	100.00%
Total Taxes	1,342,144	1,360,805	1,360,805	(18,661)	98.63%
Special Assessments					
Total Special Assessments	147	200	200	(53)	73.50%
Intergovernmental					
Federal Grant Payments	347,976	-	-	347,976	0.00%
Shared taxes from state	401,138	309,320	309,320	91,818	129.68%
Fire insurance tax from state	13,456	14,000	14,000	(544)	96.11%
Recycling grant	10,661	10,600	10,600	61	100.58%
Law enforcement	3,756	650	650	3,106	577.85%
State aid - transportation	115,794	115,951	115,951	(157)	99.86%
Other state payments	13,153	86,460	86,460	(73,307)	15.21%
Total Intergovernmental	905,934	536,981	536,981	368,953	168.71%
Licenses and Permits					
Liquor and malt beverage licenses	5,320	5,450	5,450	(130)	97.61%
Operators' license	2,839	1,800	1,800	1,039	157.72%
Cigarette license	200	200	200	-	100.00%
TV franchise license	12,570	17,000	17,000	(4,430)	73.94%
Mobile home park licenses	114	116	116	(2)	98.28%
Dog Licenses	824	1,000	1,000	(176)	82.40%
Cat License	4,339	5,000	5,000	(661)	86.78%
Bicycle licenses	24	15	15	9	160.00%
Building permits	21,404	25,000	25,000	(3,596)	85.62%
Board of adjustment fees	894	2,500	2,500	(1,606)	35.76%
Open street permits	200	750	750	(550)	26.67%
Park permits	-	150	150	(150)	0.00%
Boat launch permits	20,736	15,000	15,000	5,736	138.24%
Total Licenses and Permits	69,464	73,981	73,981	(4,517)	93.89%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2020

	Actual 12/31/2020	2020 Original Budget	2020 Final Budget	Final Budget Variance	% of Budget
Fines, Forfeits, and Penalties					
Court penalties and costs	$ 14,551	$ 11,000	$ 11,000	$ 3,551	132.28%
Parking violations	4,930	3,500	3,500	1,430	140.86%
Total Fines and Penalties	19,481	14,500	14,500	4,981	134.35%
Public Charges for Services					
Photocopy charges	53	100	100	(47)	53.00%
License publication fee	55	100	100	(45)	55.00%
Sale of material and supplies	1,182	500	500	682	236.40%
Recycling	-	50	50	(50)	0.00%
Faxing charges	4	25	25	(21)	16.00%
Police reports	203	400	400	(197)	50.75%
Planning Commission Charges	586	400	400	186	146.50%
Use of Summit well	13	-	-	13	0.00%
Community center	1,400	3,000	3,000	(1,600)	46.67%
Library naming rights	5,000	-	-	5,000	0.00%
Total Public Charges for Services	8,496	4,575	4,575	3,921	185.70%
Intergov't. Charges for Serv.					
Snow removal	3,135	3,135	3,135	-	100.00%
Other Revenues					
Interest income	15,608	40,000	40,000	(24,392)	39.02%
Rent of land for signs	1,580	2,000	2,000	(420)	79.00%
Donations	17,309	7,800	7,800	9,509	221.91%
Lease principal payments	25,624	25,500	25,500	124	100.49%
Lease interest payments	6,324	6,245	6,245	79	101.27%
Miscellaneous revenue	1,778	500	500	1,278	355.60%
Total Other Revenues	68,223	82,045	82,045	(13,822)	83.15%
Other Financing Sources					
Sales of General Fixed Assets	16,252	-	-	16,252	0.00%
Note proceeds	44,813	90,000	90,000	(45,187)	49.79%
Proceeds from fund balances	-	91,728	91,728	(91,728)	0.00%
Total Other Financing Sources	61,065	181,728	181,728	(120,663)	33.60%
Total Revenues and Other Financing Sources	**$ 2,478,089**	**$ 2,257,950**	**$ 2,257,950**	**$ 220,139**	**109.75%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2020

General Government	Actual 12/31/20	2020 Original Budget	2020 Final Budget	Final Budget Variance	% of Budget
Town Board					
Wages	$ 12,330	$ 12,600	$ 12,600	$ 270	97.86%
Fringe benefits	943	1,000	1,000	57	94.30%
Expenses	3,813	750	750	(3,063)	508.40%
Notices	983	1,500	1,500	517	65.53%
LADCO & CRIPCO	1,516	1,516	1,516	-	100.00%
LAPC annual dues	2,417	2,800	2,800	383	86.32%
Chamber of commerce	405	415	415	10	97.59%
WI Towns Association	1,255	1,055	1,055	(200)	118.96%
WI Urban Towns	1,071	1,100	1,100	29	97.36%
Internet web site	89	100	100	11	89.00%
Tourism	-	170	170	170	0.00%
Total Town Board	24,822	23,006	23,006	(1,816)	107.89%
Town Board - Attorney Fees					
Attorney expenses - General	4,020	7,000	7,000	2,980	57.43%
Town Chairman					
Salaries	3,600	3,675	3,675	75	97.96%
Fringe benefits	275	280	280	5	98.21%
Expenses	-	80	80	80	0.00%
Total Town Chairman	3,875	4,035	4,035	160	96.03%
Town Clerk					
Expenses	14,984	13,000	13,000	(1,984)	115.26%
Total Town Clerk	14,984	13,000	13,000	(1,984)	115.26%
Clerk's Office					
Salaries	64,079	62,193	62,193	(1,886)	103.03%
Fringe benefits	39,716	40,783	40,783	1,067	97.38%
Total Clerk's Office	103,795	102,976	102,976	(819)	100.80%
Elections					
Salaries	4,126	4,000	4,000	(126)	103.15%
Expenses	5,099	2,000	2,000	(3,099)	254.95%
Total Elections	9,225	6,000	6,000	(3,225)	153.75%
Financial Administration					
General and accounting	1,172	4,000	4,000	2,828	29.30%
Independent audit	7,500	7,500	7,500	-	100.00%
Total Financial Administration	8,672	11,500	11,500	2,828	75.41%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2020

	Actual 12/31/20	2020 Original Budget	2020 Final Budget	Final Budget Variance	% of Budget
Treasurer					
Total Treasurer	$ 2,171	$ 1,800	$ 1,800	$ (371)	120.61%
Assessor					
Total Assessor	20,511	18,200	18,200	(2,311)	112.70%
Town Hall Buildings & Plant					
Utilities	13,863	19,000	19,000	5,137	72.96%
Holiday decorations	-	3,000	3,000	3,000	0.00%
Custodial expenses	6,634	9,000	9,000	2,366	73.71%
General operation	8,710	3,000	3,000	(5,710)	290.33%
Maintenance & repairs	7,228	9,500	9,500	2,272	76.08%
Technology	39,549	20,000	20,000	(19,549)	197.75%
Professional fees	926	5,500	5,500	4,574	16.84%
Insurance	53,234	65,000	65,000	11,766	81.90%
Total Hall Buildings & Plant	130,144	134,000	134,000	3,856	97.12%
Total General Government	**322,219**	**321,517**	**321,517**	**(702)**	**100.22%**
Police Department					
Salaries	370,547	334,383	334,383	(36,164)	110.82%
Fringe benefits	161,440	130,995	130,995	(30,445)	123.24%
Expenses	38,496	20,000	20,000	(18,496)	192.48%
K-9 Unit	3,171	5,000	5,000	1,829	63.42%
Maintenance & repairs	9,001	5,000	5,000	(4,001)	180.02%
Gas & oil	8,990	12,000	12,000	3,010	74.92%
Uniforms	2,905	3,000	3,000	95	96.83%
Training & school	4,444	5,500	5,500	1,056	80.80%
Reserves - Salaries	-	500	500	500	0.00%
Reserves - Fringes	-	50	50	50	0.00%
Reserves - General operations	1,945	2,000	2,000	55	97.25%
Attorney & expenses	10,080	5,000	5,000	(5,080)	201.60%
Total Police Department	611,019	523,428	523,428	(87,591)	116.73%
Fire Department					
Salaries	29,137	34,500	34,500	5,363	84.46%
Fringe benefits	2,871	3,500	3,500	629	82.03%
Expenses	35,492	37,293	37,293	1,801	95.17%
Maintenance & repairs	4,787	9,000	9,000	4,213	53.19%
Gas & oil	1,117	3,000	3,000	1,883	37.23%
Equipment repair	2,459	4,000	4,000	1,541	61.48%
Education	690	3,500	3,500	2,810	19.71%
Miscellaneous	-	1,000	1,000	1,000	0.00%
Total Fire Department	76,553	95,793	95,793	19,240	79.92%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2020

	Actual 12/31/20	2020 Original Budget	2020 Final Budget	Final Budget Variance	% of Budget
First Responders					
Salaries	$ 24,163	$ 16,800	$ 16,800	$ (7,363)	143.83%
Fringe benefits	1,799	2,330	2,330	531	77.21%
Expenses	5,728	6,100	6,100	372	93.90%
Total First Responders	31,690	25,230	25,230	(6,460)	125.60%
Building Inspector					
Expenses	21,675	22,100	22,100	425	98.08%
Total Building Inspector	21,675	22,100	22,100	425	98.08%
Emergency Government					
Expenses	354	5,000	5,000	4,646	7.08%
Total Emergency Government	354	5,000	5,000	4,646	7.08%
Total Public Safety	**741,291**	**671,551**	**671,551**	**(69,740)**	**110.38%**
Streets & Roads					
Salaries	105,441	99,766	99,766	(5,675)	105.69%
Fringe benefits	41,434	30,407	30,407	(11,027)	136.26%
Utilities	36,414	40,000	40,000	3,586	91.04%
General operations	10,769	7,500	7,500	(3,269)	143.59%
Machinery & Repairs	18,184	15,500	15,500	(2,684)	117.32%
Gas & oil	5,491	8,000	8,000	2,509	68.64%
Street maintenance	46,915	179,408	179,408	132,493	26.15%
Street drainage	89,951	63,000	63,000	(26,951)	142.78%
Clothing allowance	1,389	1,400	1,400	11	99.21%
Expenses	5,207	6,500	6,500	1,293	80.11%
Total Streets & Roads	361,195	451,481	451,481	90,286	80.00%
Transit					
Municipal Transit Unit-MTU	39,292	38,861	38,861	(431)	101.11%
Sanitation - Recycle					
Refuse & garbage	206,010	210,000	210,000	3,990	98.10%
Hazardous waste	6,042	7,500	7,500	1,458	80.56%
Recycling	23,767	18,000	18,000	(5,767)	132.04%
Total Sanitation - Recycle	235,819	235,500	235,500	(319)	100.14%
Total Public Works	**$ 636,306**	**$ 725,842**	**$ 725,842**	**$ 89,536**	**87.66%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2020

	Actual 12/31/20	2020 Original Budget	2020 Final Budget	Final Budget Variance	% of Budget
Community Center					
Library - general operations	$ 6,408	$ 4,800	$ 4,800	$ (1,608)	133.50%
Expenses	5,034	7,000	7,000	1,966	71.91%
Maintenance & repairs	39	7,500	7,500	7,461	0.52%
Total Community Center	11,481	19,300	19,300	7,819	59.49%
Parks & Recreation Maint					
Expenses	6,513	21,148	21,148	14,635	30.80%
Maintenance & repairs	519	5,000	5,000	4,481	10.38%
Boat landing	6,165	40,000	40,000	33,835	15.41%
Total Parks & Recreation	13,197	66,148	66,148	52,951	19.95%
Total Culture, Rec. & Education	**24,678**	**85,448**	**85,448**	**60,770**	**28.88%**
Capital Outlay					
General Equipment	24,511	-	-	(24,511)	0.00%
General government	8,437	-	-	(8,437)	0.00%
Police department	25,079	1,320	1,320	(23,759)	1899.92%
Parks	20,852	20,852	20,852	-	100.00%
Fire department	480,712	-	-	(480,712)	0.00%
Highway equipment	60,307	-	-	(60,307)	0.00%
Streets & roads	226,917	-	-	(226,917)	0.00%
Library	-	5,000	5,000	5,000	0.00%
Boat launch	18,807	-	-	(18,807)	0.00%
Total Capital Outlay	**865,622**	**27,172**	**27,172**	**(838,450)**	**3185.71%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2020

	Actual 12/31/20	2020 Original Budget	2020 Final Budget	Final Budget Variance	% of Budget
Debt Service Principal					
Commissioners of Public Lands	$ 360,959	$ 360,959	$ 360,959	$ -	100.00%
Debt Service Interest					
Commissioners of Public Lands	43,036	65,461	65,461	22,425	65.74%
Total Debt Services	**403,995**	**426,420**	**426,420**	**22,425**	**94.74%**
Total Expenditures	**2,994,111**	**2,257,950**	**2,257,950**	**(736,161)**	**132.60%**
Excess (deficiency) of Revenues Over Expenditures	**(516,022)**	**-**	**-**	**(516,022)**	**0.00%**
Fund Balance, January 1, 2020	**1,369,067**	**1,369,067**	**1,369,067**	**-**	**100.00%**
Fund Balance, December 31, 2020	**$ 853,045**	**$ 1,369,067**	**$ 1,369,067**	**$ (516,022)**	**62.31%**

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*
DECEMBER 31, 2020

Year Ending	Employer's Proportion (Percentage) of Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset)	Employer's Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Assset)
2015	0.0044%	$ (109,117)	$ 514,798	102.74%
2016	0.0043%	$ 69,799	$ 483,382	99.12%
2017	0.0043%	$ 35,375	$ 526,371	99.12%
2018	0.0045%	$ (134,368)	$ 593,216	102.93%
2019	0.0049%	$ 173,099	$ 586,271	96.45%
2020	0.0051%	$ (165,433)	$ 624,153	102.96%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*
DECEMBER 31, 2020

Year Ending	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	$ 44,081	$ 44,081	$ -	$ 514,798	8.56%
2016	$ 38,649	$ 38,649	$ -	$ 483,382	8.00%
2017	$ 41,728	$ 41,728	$ -	$ 526,371	7.93%
2018	$ 52,221	$ 52,221	$ -	$ 593,216	8.80%
2019	$ 51,722	$ 51,722	$ -	$ 586,271	8.82%
2020	$ 54,518	$ 54,518	$ -	$ 624,153	8.73%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS*
DECEMBER 31, 2020

Year Ending	Employer's Proportion (Percentage) of Net OPEB Liability (Asset)	Employer's Proportionate Share (Amount) of the Net OPECB Liability (Asset)	Employer's Covered Payroll	Plan Fiduciary Net Position as a percentage of the Total OPEB Liability (Asset)
2018	0.0064%	$ 19,237	$ 268,886	44.81%
2019	0.0066%	$ 16,930	$ 588,000	48.69%
2020	0.0079%	$ 33,444	$ 605,000	37.58%

See notes to required supplementary information.

NOTE 1 - BUDGETARY INFORMATION

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Chairman and Board of Supervisors consider a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of an ordinance.
4. The Board of Supervisors approves transfers of budgeted amounts between departments within any fund; and, any revisions that alter the total expenditures of any fund must be approved by the Board of Supervisors.
5. Formal budgetary integration is employed as a management control device during the year for the general fund.
6. The budget for the general fund is adopted on a basis consistent with the generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended by the Board of Supervisors.
7. A budget has been adopted for the general fund and sewer fund.
8. Appropriations lapse at year-end unless specifically carried over. Carryovers to the following year were not material. Budgets are adopted at the fund level of expenditure.
9. The Town controls expenditures at the department level. Some individual departments experienced expenditures, which exceeded appropriations. The detail of those items can be found in the Town's year-end budget to actual report.

NOTE 2 – PENSION PLAN

Changes of benefit terms: There were no changes of benefit terms for any participating employer in the WRS.

Changes in assumptions: No significant change in assumptions were noted from the prior year.

NOTE 3 – OTHER POST EMPLOYMENT BENEFIT

Changes of benefit terms: There were no changes of benefit terms for any participating employer in the LRLIF.

Changes in assumptions: Several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation. Please refer to the Actuarial Assumptions section above for additional details.

OTHER REPORTS

Engelson & Associates, Ltd.
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Trustees
and Town Chairman
Town of Campbell, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Campbell, Wisconsin as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Town of Campbell's basic financial statements, and have issued our report thereon dated April 19, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town of Campbell, Wisconsin's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Campbell, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Campbell, Wisconsin's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses that we consider to be significant deficiencies, 2020-001 and 2020-002.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Campbell, Wisconsin's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town of Campbell, Wisconsin's Response to Findings

The Town's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Engelson and Associates, Ltd.

La Crosse, Wisconsin
April 19, 2021

2020-001 – Segregation of Duties (design deficiency)

Criteria: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.

Condition: The Clerk/Treasurer position essentially completes all financial and recordkeeping duties of the general Town's operations. Accordingly, this does not allow for a proper segregation of duties for internal control purposes.

Cause: The lack of segregation of duties is due to a limited number of employees and the size of the Town's operations.

Effect: Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.

Recommendation: We recommend the Town Board continue to monitor the transactions and financial records of the Town.

View of responsible officials and planned corrective actions: The Board will monitor accounting activities on a day to day basis. They will continue to review all disbursements at the monthly Board meeting and compare financial results monthly to the budget.

2020-002 – Preparation of year-end financial statements and adjustments (design deficiency)

Criteria: The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential misstatement in the financial statements or notes.

Condition: Current Town staff maintains accounting records which reflect the Town's financial transactions; however, preparing the Town's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Town contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to prepare the annual financial reporting in an efficient manner. During the course of the audit, we made adjustments that in the aggregate had a material effect on the Town's financial statements.

Cause: Town management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect: Without our involvement, the Town may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America. If the audit firm did not properly prepare the year-end adjustments, the financial statements and the related footnote disclosures, the Town might not identify errors in advance of issuance.

2020-002 – Preparation of year-end adjustments and financial statements (design deficiency), continued

Recommendation: We recommend the Town continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Town is necessary to obtain a complete and adequate understanding of the Town's annual financial report.

View of responsible officials and planned corrective actions: The Town acknowledges that they are not experts in financial reporting and cannot afford to hire additional personnel for this purpose. However, they will continue to be alert to changes in financial reporting requirements to ensure that they are implemented by their auditor on a timely basis.

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TOWN OF CAMPBELL, WISCONSIN

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2021

TOWN OF CAMPBELL, WISCONSIN
FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT
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TOWN OF CAMPBELL, WISCONSIN
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Engelson & Associates, Ltd.
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Trustees and
Town Chairman
Town of Campbell, Wisconsin

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Campbell, Wisconsin, as of December 31, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our reports. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

The Town of Campbell has elected to omit management's discussion and analysis, which is required supplementary information that is not a required part of the basic financial statements.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated April 4, 2022 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Campbell's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town's internal control over financial reporting and compliance.

Engelson and Associates, Ltd.

La Crosse, Wisconsin
April 4, 2022

BASIC FINANCIAL STATEMENTS

TOWN OF CAMPBELL
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	$ 1,445,052	$ 1,448,084	$ 2,893,136
Receivables			
Taxes	1,406,564	754,296	2,160,860
Special Assessments	3,205	-	3,205
Other	14,153	3,817	17,970
Prepaid expenses	1,050	-	1,050
Due from (to) other funds	16,611	(16,611)	-
Lease receivable	128,781	-	128,781
Net pension asset	270,153	60,911	331,064
Capital assets, net	4,481,625	2,165,606	6,647,231
Total Assets	7,767,210	4,416,103	12,183,313
Deferred Outlows of Resources			
OPEB - Life insurance	19,056	6,352	25,408
Pension Plan	454,185	102,404	556,589
Total Deferred outflows of resources	473,241	108,756	581,997
Liabilities			
Accounts payable	74,380	38,529	112,909
Accrued liabilities	83,217	3,412	86,629
Short term notes due	210,000	-	210,000
Noncurrent liabilities			
Direct borrowing due within one year	270,982	-	270,982
Direct borrowing due in more than one year	423,714	-	423,714
Compensated absences	60,325	34,790	95,115
OPEB - Life insurance	36,309	12,103	48,412
Total Liabilities	1,158,927	88,834	1,247,761
Deferred Inflows of Resources			
OPEB - Life insurance	4,994	1,665	6,659
Pension Plan	592,481	133,587	726,068
Property taxes	1,406,564	754,296	2,160,860
Total Deferred Inflows of Resources	2,004,039	889,548	2,893,587
Net Position			
Net investment in capital assets	3,786,929	2,165,606	5,952,535
Restricted for:			
K-9 Unit	10,676	-	10,676
Pension Benefit	131,857	29,728	161,585
Unrestricted	1,148,023	1,351,143	2,499,166
Total Net Position	$ 5,077,485	$ 3,546,477	$ 8,623,962

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total
Primary Government						
Governmental Activities						
General government	$ 335,236	$ 52,520	$ 3,135	$ (279,581)	$ -	$ (279,581)
Public safety	793,488	21,631	57,680	(714,177)	-	(714,177)
Public works	670,993	404	143,875	(526,714)	-	(526,714)
Leisure activities	103,120	26,743	-	(76,377)	-	(76,377)
Conservation and development	864	-	-	(864)	-	(864)
Interest on long-term debt	24,279	-	-	(24,279)	-	(24,279)
Total governmental activities	1,927,980	101,298	204,690	(1,621,992)	-	(1,621,992)
Business-Type Activities						
Sewer	724,447	780,670	-	-	56,223	56,223
Total business-type activities	724,447	780,670	-	-	56,223	56,223
Total primary government	2,652,427	881,968	204,690	(1,621,992)	56,223	(1,565,769)
General revenues and losses						
Taxes levied for general purposes				872,967	-	872,967
Taxes levied for debt service				425,910	-	425,910
Other taxes				53,571	-	53,571
Intergovernmental revenues not restricted for specific programs				660,402	-	660,402
Investment income				9,283	4,126	13,409
Miscellaneous				3,683	-	3,683
Gain(Loss) sale of asset				1,850	-	1,850
Total general revenues				2,027,666	4,126	2,031,792
Change in Net Position				405,674	60,349	466,023
Net Position, Beginning of Year				4,285,404	3,486,128	7,771,532
Prior Period Correction				386,407	-	386,407
Net Position, End of Year				$ 5,077,485	$ 3,546,477	$ 8,623,962

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	General	Total Governmental Funds
Assets		
Cash and investments	$ 1,445,052	$ 1,445,052
Receivables		
Taxes	1,406,564	1,406,564
Delinquent taxes - net of allowance	16	16
Special assessments	3,205	3,205
Other	14,153	14,153
Due from other funds	16,611	16,611
Prepaid expenses	1,050	1,050
Lease receivable	128,781	128,781
Total Assets	**$ 3,015,432**	**$ 3,015,432**
Liabilities		
Short term notes payable	210,000	210,000
Accounts payable	74,380	74,380
Accrued liabilities	60,109	60,109
Total Liabilities	344,489	344,489
Deferred Inflows of Resources		
Property taxes receivable	1,406,564	1,406,564
Special & other assessments receivable	3,205	3,205
Lease receivable	128,781	128,781
Total Deferred Inflows of Resources	1,538,550	1,538,550
Fund Balances		
Non-Spendable		
Prepaids	1,050	1,050
Unassigned	1,131,343	1,131,343
Total Fund Balance	1,132,393	1,132,393
Total Liabilities and Fund Balances	**$ 3,015,432**	**$ 3,015,432**

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

Total governmental fund balances	$	1,132,393
Amounts reported for governmental activities in the statement of net position are different because:		
The proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements:		
Net pension asset (liability)		270,153
Deferred outflows and inflows of resources are related to pensions are applicable to future periods, and therefore, are not reported in the governmental funds		
Deferred outflows of resources		454,185
Deferred inflows of resources		(592,481)
The proportionate share of the net OPEB liability for the Local Retiree Life Insurance Fund administered by the Wisconsin Department of Employee Trust Funds is reported on the statement of net position, but is not reported in the governmental funds:		
Net OPEB liability - Life insurance		(36,309)
Deferred outflows and inflows of resources are related to OPEB life insurance are applicable to future periods, and therefore, are not reported in the governmental funds		
Deferred outflows of resources		19,056
Deferred inflows of resources		(4,994)
Capital assets used in governmental activities that are not current financial resources and therefore are not reported in governmental funds balance sheet:		
Total capital assets		7,088,815
Accumulated depreciation on capital assets		(2,607,190)
Long term assets that are not available to pay current period expenditures and therefore are deferred in the governmental funds balance sheet:		
Special assessments		3,205
Lease receivable		128,781
Long term liabilities that are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet:		
Accrued compensated absences		(60,325)
General obligation debt		(694,696)
Accrued interest on long term debt		(23,108)
Net Position of Governmental Activities	$	5,077,485

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General	Total Governmental Funds
Revenues		
Taxes	$ 1,352,954	$ 1,352,954
Special assessments	210	210
Intergovernmental	865,092	865,092
Licenses and permits	75,059	75,059
Fines, forfeitures, and penalties	21,266	21,266
Public charges for services	2,813	2,813
Investment income	9,283	9,283
Miscellaneous revenue	5,633	5,633
Total Revenues	2,332,310	2,332,310
Expenditures		
Current		
General government	312,312	312,312
Public safety	750,070	750,070
Public works	583,110	583,110
Leisure activities	81,950	81,950
Capital outlay		
General government	22,762	22,762
Public safety	9,750	9,750
Public works	10,000	10,000
Leisure activities	1,495	1,495
Debt Service		
Principal retirement	276,481	276,481
Interest and fiscal charges	33,019	33,019
Total Expenditures	2,080,949	2,080,949
Excess of Revenues Over (Under) Expenditures	251,361	251,361
Other Financing Sources (Uses)		
Sale of general property and equipment	1,850	1,850
Lease principal payments	26,137	26,137
Total Other Financing Sources (Uses)	27,987	27,987
Excess of Revenues and Other Sources Over Expenditures and Other Uses	279,348	279,348
Fund Balances, January 1, 2021	853,045	853,045
Fund Balances, December 31, 2021	$ 1,132,393	$ 1,132,393

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2021

Net change in fund balances - total governmental funds	$	279,348
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives:		
Capital outlay		44,007
Depreciation expense		(241,897)
Some revenues in the governmental funds have already been recorded as revenues and an asset on the statement of net position		
Special assessments and other deferred revenue		(506)
Some revenues do not provide current financial resources and therefore are not reported in the governmental funds statement of revenue and expenditures:		
Lease principal receipts		(26,137)
Some expenditures do not require the use of current financial resources and therefore are not reported in the governmental funds statement of revenue and expenditures:		
Accrued compensated absences		(9,795)
Accrued interest on long term debt		8,740
Pension expense		81,144
OPEB expense - Life insurance		(5,711)
The issuance of long term debt provides current financial resources and the repayment of principal of long term debt consumes financial resources of governmental funds. However, neither transaction has any effect on net position.		
General obligation debt principal		276,481
Change in Net Position of Governmental Activities	**$**	**405,674**

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Business Type Activities
	Sewer Utility
Assets	**2021**
Current Assets	
Cash and equivalents	$ 1,200,993
Certificates of deposit	247,091
Taxes receivable	754,296
Delinquent customer charges	3,817
Total Current Assets	2,206,197
Noncurrent assets	
Net pension asset	60,911
Capital assets, net	2,165,606
Total Non Current Assets	2,226,517
Total Assets	4,432,714
Deferred Outflows of Resources	
Pension Plan	102,404
OPEB - Life insurance	6,352
Total Deferred outflows of resources	108,756
Liabilities	
Current Liabilities	
Accounts payable	38,529
Accrued expenses	3,412
Due to other funds	16,611
Total Current Liabilities	58,552
Noncurrent Liabilities	
Accrued compensated absences	34,790
OPEB - Life insurance	12,103
Total Noncurrent liabilities	46,893
Total Liabilities	105,445
Deferred Inflows of Resources	
Property taxes	754,296
OPEB - Life insurance	1,665
Pension Plan	133,587
Total Deferred inflows of resources	889,548
Net Position	
Net investment in capital assets	2,165,606
Restricted for Pension Benefit	29,728
Unrestricted	1,351,143
Total Net Position	$ 3,546,477

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business Type Activities
	Sewer Utility
Operating Revenues	
Charges for services	$ 780,670
Operating Expenses	
Operation and maintenance	612,377
Depreciation	112,070
Total Operating Expenses	724,447
Operating Income	56,223
Nonoperating Revenues	
Interest income	4,126
Total Nonoperating Revenues	4,126
Change in Net Position	60,349
Net Position, Beginning of Year	3,486,128
Net Position, End of Year	$ 3,546,477

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business Type Activities
	Sewer Utility
Cash Flows From Operating Activities	
Cash received from customers	$ 710,653
Cash payments to employees for services	(230,351)
Cash payments to suppliers for goods and services	(317,589)
Net Cash Provided By Operating Activities	162,713
Cash Flows From Capital and Related Financing Activities	
Plant additions	(210,553)
Net Cash Used In Capital and Related Financing Activities	(210,553)
Cash Flows From Investing Activities	
Purchase of certificates of deposit	(493)
Interest income received	4,126
Net Cash Provided By Investing Activities	3,633
Net Increase in Cash	(44,207)
Cash and Restricted Cash, January 1, 2021	1,245,200
Cash and Restricted Cash, December 31, 2021	$ 1,200,993

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business Type Activities
	Sewer Utility
Reconciliation of income from operations to net cash provided by operating activities	
Income from operations	$ 56,223
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	112,070
Pension expense	(19,829)
OPEB expense - Life insurance	776
(Increase) decrease in assets:	
Taxes receivable	(68,736)
Delinquent customer charges	(1,281)
Increase (decrease) in liabilities:	
Accounts payable	13,481
Due to other funds	(2,769)
Deferred revenues	68,736
Other current liabilities	4,042
Net Cash Provided By Operating Activities	$ 162,713

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021

	Tax Custodial Collection Fund
Assets	
Cash and investments	$ 3,085,464
Taxes receivable	5,029,146
Total Assets	8,114,610
Liabilities	
Due to other governments	5,949,953
Due to other funds	2,164,657
Total Liabilities	8,114,610
Net Position	$ -

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Tax Custodial Collection Fund
Additions	
Tax collections for other governments	$ 6,495,218
Total Additions	6,495,218
Deductions	
Payments of tax to other governments	6,495,218
Total Deductions	6,495,218
Net increase (decrease) in fiduciary net position	-
Net position - beginning	-
Net position - ending	$ -

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Campbell, Wisconsin conform to U.S. generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Town adopted Statement of Governmental Accounting Standards (GASB) No. 89, Accounting for Interest Costs Incurred Before the End of a Construction Period, in 2021, which had no major effect on the financial statements. The following is a summary of the more significant policies used in the preparation of these financial statements:

A. Reporting Entity

In evaluating how to define the Town, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Town is able to exercise oversight responsibilities. The Town does not have any component units at December 31, 2021.

B. Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

B. Basis of Presentation, continued

Fund Financial Statements

Financial statements of the Town are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the later are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. All other funds are aggregated and reported as non-major governmental or non-major proprietary funds.

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the Town's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

Proprietary Funds - Proprietary funds are used to account for the Town's ongoing activities that are similar to those found in the private sector where the intent of the governing body is that the cost of providing goods and services to the general public be financed or recovered primarily through user charges.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

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

The Town has one major governmental fund:

General Fund - The general fund is the required operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

B. Basis of Presentation, continued

The Town has one major enterprise fund:

Sewer Fund – The Sewer Fund is used to account for the provision of sewer service to the residents of the Town. Activities of the fund include administration, operations and maintenance of the sewer system and billing and collection activities. The fund also accounts for, and the payment of, long-term debt principal and interest for sewer system debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted as necessary to ensure the integrity of the funds.

The Town does not have any non-major funds.

Fiduciary Funds - Trust and Custodial funds are used to account for assets held by the Town in a trustee capacity or as an agent for other individuals, private organizations, other governments, and/or other funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Transactions pertaining to the Town's tax roll are accounted for in a Custodial fund.

C. Measurement Focus and Basis of Accounting

Government-wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's Sewer Utility and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Governmental Funds – The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included in the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in current financial resources.

C. Measurement Focus and Basis of Accounting, continued

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Town is entitled to the resources and the amounts are available. Amounts owed to the Town which are not available are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The Town reports deferred revenues on its governmental funds balance sheet. Deferred revenues arise from taxes levied in the current year which are for subsequent year's operations. For governmental fund financial statements, deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the Town has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Proprietary funds - All proprietary funds are accounted for on a flow of economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and all liabilities (whether current or non-current) associated with the operations of these funds are included on the balance sheet. Under the accrual basis of accounting, revenues such as user fees are recognized in the accounting period in which they are earned; expenses are recognized in the period incurred. Unbilled receivables are recorded at estimated amounts for the period unbilled.

C. Measurement Focus and Basis of Accounting, continued

Proprietary fund operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total assets. Proprietary funds distinguish operating revenues and expense from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

Fiduciary Funds – Fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are accounted for using the accrual basis of accounting.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

D. Stewardship and Compliance

Budgets and Budgetary Accounting - The Town follows these procedures in establishing the budgetary data reflected in the basic financial statements:

a. During October, Town management submits to the Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Board resolution.

b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

c. During the year, formal budgetary integration is employed as a management control device for the general fund.

d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each department of the Town. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Board. The Town's Board approves transfers within and between departments and changes in the overall budget.

D. Stewardship and Compliance, continued

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2021.

E. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Town considers all deposits in financial institutions, government debt securities and certificates of deposits with an original maturity of three months or less to be cash equivalents.

F. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Town, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units in the accompanying agency fund balance sheet.

Property tax calendar – 2021 tax roll

Lien date and levy date	December 2021
Tax bills mailed	December 2021
First installment due	January 31, 2022
Second installment due	July 31, 2022
Personal property taxes-first installment due	January 31, 2022
Personal property taxes-second installment due	July 31, 2022
Tax sale date – 2021 delinquent real estate taxes	October 2024

Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the Town and the utilities because they have the right by law to place delinquent bills on the tax roll. It is the responsibility of the Town to collect delinquent special assessments and utility charges.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets. Any residual balance outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

In the governmental fund financial statements, advances to other funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore, are not available for appropriation.

G. Pension

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

H. Other Post-Employment Benefits (OPEB)

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

I. Investments and Restricted Cash

Investments are stated at cost or amortized cost, which approximates fair value. Investments consist of certificates of deposit with maturities of 6 months.

J. Materials and Supplies

Inventory is valued at the lower of cost (first-in, first-out) or market. General fund inventory items are not material and are recognized as an expenditure in the year of purchase.

K. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type columns in the government-wide financial statements. GASB'S No. 34 requires the Town to report and depreciate new infrastructure assets effective January 1, 2004. Infrastructure assets are grouped with capital assets and include roads, bridges, curbs, gutters, sidewalks drainage systems and similar items. The retroactive reporting of infrastructure is encouraged, but not required for governments with revenues less than $10 million. The Town has elected not to report major general infrastructure assets retroactively.

The Town defines capital assets as those with an individual cost of more than $5,000 and an estimated useful life in excess of two years. All capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist.

K. Capital Assets, continued

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. No net interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Donated capital assets are recorded at fair market value at the time received. Interest on constructed capital assets is capitalized. When capital assets are purchased, they are capitalized and depreciated in the government-wide statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements.

The Town reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less costs to sell.

Depreciation is calculated using the straight-line method over the useful lives of the assets. The estimated lives are as follows:

Buildings	20-60 years	Machinery and Equipment	5-10 years
Sewer System	20-60 years	Improvements	20 years
Infrastructure	25 years		

L. Compensated Absences

Vacation and sick leave benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the Town will compensate the employee for the benefits. The accumulated vacation and sick leave liabilities at December 31, 2021 are determined on the basis of current salary rates and include salary related payments.

Vested vacation and sick leave are recorded as an expense in the government-wide financial statements for the period in which the leave was earned. For governmental funds, an expenditure is recorded only for the portion of unpaid compensated absences that is expected to be paid using current expendable available resources.

Payment of vacation and sick leave recorded in the government-wide financial statements is dependent upon many factors; therefore, the timing of future payments is not readily determinable. Management believes that sufficient resources will be available when payment is due.

M. Claims and Judgments

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

N. Direct Borrowings

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes payable.

Direct borrowings for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

O. Net Position

Government-wide Financial Statements

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

The Town applies restricted resources when expense is incurred for purposes for which both restricted and unrestricted net position is available.

Net position and displayed in three components:

1. Net investment in capital assets - consists of capital assets net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Also included here are deferred outflows of resources and deferred inflows of resources which are attributable to the acquisition, construction, or improvement of those assets.

2. Restricted component of net position – consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or

O. Net Position, continued

if the liability will be liquidated with the restricted assets reported. Constraints are placed on the use of restricted assets by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.

3. Unrestricted component of net position – consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position."

P. Fund Balance

Fund Financial Statements

Government fund equity is classified as fund balance. The Town reports fund balance according to the following classification:

a. Assigned fund balance – Amounts that are constrained by the Town intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body, or by an official to whom that authority has been given. With the exception of the General fund this is a residual fund balance classification for all governmental funds with positive balances.

b. Committed - Amounts that can be used only for specific purposes determined by a formal action of the Town Board. The Town Board is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through the same type of action it employed to previously commit those amounts.

c. Non-spendable fund balance – These amounts include current assets that are not expected to be converted to cash (prepaid and inventory) and long-term assets.

d. Restricted - Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

e. Unassigned fund balance – This is the residual classification of the General fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use resources first, and then unrestricted restricted resources, as they are needed.

The Town does not have a minimum fund balance policy.

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred outflows of resources are for the WRS pension system and OPEB life insurance.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports deferred inflows of resources for property taxes, unearned revenue, WRS pension system and OPEB life insurance. These amounts will be recognized as an inflow of resources in the subsequent year for which it was levied. The Town also has an additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources, special assessments, loans receivable, lease receivable, and accounts receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

NOTE 2 - CASH AND INVESTMENTS

Investment of municipal funds is restricted by state statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.

2 Bonds or securities of any county, city, drainage district, VTAE district, town or school district of the State of Wisconsin. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district or by the University of Wisconsin Hospitals and Clinics Authority.

3. Bonds or securities issued or guaranteed by the federal government.

4. The state local government investment pool.

5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

7. Repurchase agreements with public depositories, with certain conditions.

Additional restrictions may arise from local charters, ordinances, resolutions, and grant regulations.

NOTE 2 - CASH AND INVESTMENTS, continued

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. At year-end, the carrying amount of the Town's deposits was $4,161,633, the bank balance was $3,813,656 and the State Investment Pool balance was $1,816,967. Of the bank balance, $497,091 was covered by federal depository insurance and $400,000 was secured by the State of Wisconsin Public Deposit Guarantee Fund. The amount uncollateralized was $2,916,565 as of December 31, 2021.

Investments

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to the transaction, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town has not yet adopted an investment policy that addresses custodial credit risk. Of the Town's investments, none were exposed to custodial credit risk at December 31, 2021.

Interest Rate Risk – Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The Town has not yet adopted an investment policy that addresses interest rate risk. State Statutes limit the maturity of commercial paper and corporate bonds to not more than seven years.

		Remaining Maturity (in Years)			
	Fair Value	0-1	1-5	6-10	More than 10
Certificates of Deposit	$ 247,091	$ 247,091	$ -	$ -	$ -
LGIP	1,816,967	1,816,967	-	-	-
Totals	$2,064,058	$2,064,058	$ -	$ -	$ -

Credit Risk – State Statue limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations. Ratings are not required, or available, for the Wisconsin Local Government Investment Pool (LGIP). The Town has no investment policy that would further limit its investment choices. The Town's only investments at December 31, 2021 are in certificates of deposit and the Wisconsin Local Government Investment Pool; both of these investments are exempt from rating.

Concentrations of credit risk – The Town does not currently have a policy that addresses concentration of credit risk. At December 31, 2021, the Town had no investments in any one issuer that represented 5% of more of the total of the Town's investments.

NOTE 2 - CASH AND INVESTMENTS, continued

The Town's cash and investment balances at December 31, 2021, were as follows:

Reconciliation of Government Activities Cash to the Statement of Net Position:

Cash on deposit with financial institutions	$	2,836,106
Cash on hand		398,720
Investments:		
Local Government Investment Pool		1,295,690
Total cash and investments		4,530,516
Less: Cash and investments held in fiduciary funds		(3,085,464)
Total cash and investments governmental activities per the Statement of Net Position	$	1,445,052

Reconciliation of Business-Type Activities Cash to the Statement of Net Position:

Cash and Restricted cash	$	679,716
Investments:		
Local Government Investment Pool		521,277
Cash and equivalents per statement of cash flows		1,200,993
Certificates of deposit		247,091
Total cash and investments business type activities per the Statement of Net Position	$	1,448,084

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2021, the fair value of the Town's share of LGIP's assets was substantially equal to the amount reported in these financial statements.

NOTE 3 - RECEIVABLES

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period.

NOTE 3 – RECEIVABLES, continued

Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

Property taxes receivable	$ 1,406,564
Special & other assessments receivable	3,205
Lease receivable	128,781
Total Deferred Revenue	$ 1,538,550

Amounts from the 2021 Tax Roll are payable as follows:

La Crosse County	$ 1,353,632
La Crosse School District	4,076,984
Western Wisconsin VTAE District	519,337
Town of Campbell	2,164,657
Total Tax Roll	$ 8,114,610

A business located within the Town has a lease with the Town for the use of the harbor. The lease commenced on July 1, 2001 and ends on June 30, 2026. The business renegotiated monthly payments of principal and interest of $2,625 on the lease. The balance of the lease receivable is $154,918 as of December 31, 2021 using an implicit interest rate of 3.75%. The Town received payments totaling $31,500 toward the lease as of December 31, 2021.

Lease receivables maturities are as follows:

	Lease Receivable		
Year	Total Payments	3.75% Interest	Principal
2022	$ 31,500	$ 4,366	$ 27,134
2023	31,500	3,331	28,169
2024	31,500	2,256	29,244
2025	31,500	1,140	30,360
2026	14,013	139	13,874
Totals	**$ 140,013**	**$ 11,232**	**$ 128,781**

NOTE 4 – INTER FUND RECEIVABLES AND PAYABLES

Inter fund receivables and payables result from expense allocations and are offset on the Statement of Net Position at December 31, 2021.

NOTE 5 – CAPITAL ASSETS

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

Governmental Activities:	Balance 1/1/2021*	Additions	Deletions	Balance 12/31/21
Capital assets not being depreciated:				
Land	$ 250,400	$ -	$ -	$ 250,400
Capital assets being depreciated:				
Building and improvements	1,354,672	22,762	-	1,377,434
Equipment	930,233	11,245	17,391	924,087
Vehicles	1,192,813	-	-	1,192,813
Water mains	780,741	-	-	780,741
Infrastructure	2,553,340	10,000	-	2,563,340
Total at historical cost	7,062,199	44,007	17,391	7,088,815
Less accumulated depreciation:				
Buildings	730,065	29,701	-	759,766
Equipment	674,160	39,107	17,391	695,876
Vehicles	506,585	106,257	-	612,842
Water mains	227,165	15,615	-	242,780
Infrastructure	244,709	51,217	-	295,926
Total accumulated depreciation	2,382,684	241,897	17,391	2,607,190
Total Capital Assets, Net	$ 4,679,515	$ (197,890)	$ -	$ 4,481,625

*Beginning balances have been restated, see Note 14

NOTE 5 – CAPITAL ASSETS, continued

A summary of depreciation expense by function is as follows:

Governmental Activities	
General government	$ 24,366
Public safety	102,322
Public works	93,175
Leisure activities	21,170
Conservation & development	864
Total Governmental Activities Depreciation Expense	$ 241,897

Business Type Activities:	**Balance 01/01/21**	**Additions**	**Deletions**	**Balance 12/31/21**
Capital assets not being depreciated:				
Land	$ 11,325	$ -	$ -	$ 11,325
Capital assets being depreciated:				
Building and improvements	13,161	-	-	13,161
Collecting mains	1,558,481	120,101	-	1,678,582
Pumping station	1,880,121	87,493	-	1,967,614
Monitoring station	39,720	-	-	39,720
Pumping equipment	182,716	2,959	-	185,675
Vehicles	120,169	-		120,169
Office equipment	6,048	-	-	6,048
Total at historical cost	3,811,741	210,553	-	4,022,294
Less accumulated depreciation	1,744,618	112,070	-	1,856,688
Total Capital Assets, Net	$ 2,067,123	$ 98,483	$ -	$ 2,165,606

NOTE 6 – PROPERTY TAX LEVY LIMIT

Wisconsin law limits the Town's future tax levies. Generally, the Town is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the greater of the percentage change in the Town's equalized value due to new construction, or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The Town is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

NOTE 7 - SHORT-TERM OBLIGATION

Short term obligation activity for the year ended December 31, 2021 is as follows:

	Balance 01/01/21	Additions	Retirements	Balance 12/31/21
Governmental Activities				
G.O. Direct Borrowing	$ 108,000	$ 210.000	$ 108,000	$ 210,000

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/2021
State Bank Financial	12/07/21	3.25%	06/07/22	$ 210,000

Interest expense on short term notes totaled $0 for the year ended December 31, 2021.

NOTE 8 – LONG TERM DEBT

The Town may issue long term debt in accordance with Wisconsin Statute Section 67.03(1). Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, debt may be authorized exceeding that debt limit for specific purposes when approved by the citizenry. Such debt is designated as being "outside the debt limit". All of the Town's debt is considered direct borrowings and classified as inside the debt limit. In addition, the Town did not have any authorized, unissued debt.

Direct borrowing activity for the year ended December 31, 2021 is as follows:

	Balance 01/01/21	Additions	Retirements	Balance 12/31/21	Due Within One Year
Governmental Activities					
G.O. direct borrowing	$ 971,177	$ -	$ 276,481	$ 694,696	$ 270,982
Total Long-Term Debt	**$ 971,177**	**$ -**	**$ 276,481**	**$ 694,696**	**$ 270,982**

General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the Town. The statutes of the State of Wisconsin restrict the Town's general obligation indebtedness to 5% of the equalized value of $408,376,500 for all property in the Town. At December 31, 2021, the Town's debt limit was $20,418,825 and indebtedness subject to the limit was $694,696.

NOTE 8 – LONG TERM DEBT, continued

General obligation debt at December 31, 2021 is comprised of the following individual issues:

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/21
State Trust Fund note	12/14/18	4.25%	03/15/23	$ 184,153
State Trust Fund note	12/14/18	4.25%	03/15/23	368,305
State Trust Fund note	08/29/11	5.00%	03/15/31	106,394
John Deere note	01/30/20	0.00%	01/30/25	35,844
Total G.O. Debt				**$ 694,696**

Debt service requirements to maturities at December 31, 2021 are as follows:

	Governmental Activities General Obligation Debt	
Years	Principal	Interest
2022	$ 287,904	$ 28,799
2023	299,822	16,881
2024	18,278	4,465
2025	18,752	3,987
2026	10,284	3,497
2027-2031	59,656	9,244
Totals	**$ 694,696**	**$ 66,873**

Estimated payments for unfunded retirement and compensated absences are not included in the debt service requirement schedules. The amounts attributable to governmental activities will be liquidated by the general fund.

NOTE 9 – OTHER DEBT

The following is a summary of changes during 2021 and balances for accrued compensated absences of the Town as of December 31, 2021.

	Balance 01/01/21	Additions	Retirements	Balance 12/31/21	Due Within One Year
Governmental Activities					
Compensated absences	$ 50,530	$ 9,795	$ -	$ 60,325	$ -
Total Other Debt	**$ 50,530**	**$ 9,795**	**$ -**	**$ 60,325**	**$ -**

	Balance 01/01/21	Additions	Retirements	Balance 12/31/21	Due Within One Year
Business Type Activities					
Compensated absences	$ 31,859	$ 2,931	$ -	$ 34,790	$ -
Total Other Debt	**$ 31,859**	**$ 2,931**	**$ -**	**$ 34,790**	**$ -**

NOTE 10 – COMMITMENTS AND CONTINGENCIES

From time to time the Town is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Town Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

The Town continues to collaborate with the City of La Crosse and the Department of Natural Resources to find a solution to the PFAS water contamination issue the Town and its residents face. The Town holds no financial obligations pertaining to the contamination.

The Municipality has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

NOTE 11 – EMPLOYEE RETIREMENT PLAN

Plan description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statues. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issued a standalone Annual Comprehensive Financial Report (ACFR), which can be found at *http://eft.wi.gov/pulications/cafr.htm.*

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Post-retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and & Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $63,755 in contributions from the Town.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Contribution rates as of December 31, 2021 are:

Employee Category	Employee	Employer	Duty Disability
General (including teachers, executives, and elected officials)	6.75%	6.75%	0.00%
Protective with Social Security	6.75%	11.75%	0.09%
Protective without Social Security	6.75%	16.35%	0.09%

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At December 31, 2021, the Town reported an asset of $331,064 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension asset used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net pension asset was based on the Town's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the Town proportion was .00530%, which was an increase of .00017% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2021, the Town recognized a decrease in pension expense of $35,055.

At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred inflows of Resources
Differences between expected and actual experience	$ 479,151	$ 103,208
Changes in assumptions	7,509	-
Net differences between projected and actual earnings on pension plan investments	-	621,546
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,777	1,314
Employer contributions subsequent to the measurement date	66,152	-
Total	$ 556,589	$ 726,068

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

$66,153 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31:	Deferred Outflows of Resources	Deferred inflows of Resources
2022	$ 227,737	$ 288,278
2023	180,162	196,457
2024	34,358	146,031
2025	48,179	95,302

Actuarial Assumptions

The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset)	December 31, 2020
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. Post-retirement Adjustments of 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension asset for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Long-term expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Retirement Funds
Asset Allocation Targets and Expected Returns
As of December 31, 2020

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of	Long-Term Expected Real Rate of Return %
Global Equities	51.0 %	7.2 %	4.7 %
Fixed Income	25.0	3.2	0.8
Inflation Sensitive Assets	16.0	2.0	-0.4
Real Estate	8.0	5.6	3.1
Private Equity/Debt	11.0	10.2	7.6
Multi-Asset	4.0	5.8	3.3
Total Core Fund	115.0 %	6.6 %	4.1 %
Variable Fund Asset Class			
US Equities	70 %	6.6 %	4.1 %
International Equities	30	7.4	4.9
Total Variable Fund	100 %	7.1 %	4.6 %

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4%
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Single Discount rate

A single discount rate of 7.00% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.00% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2020. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determine contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset/liability.

Sensitivity of the Town's proportionate share of the net pension (asset) liability to changes in the discount rate

The following presents the Town's proportionate share of the net pension (asset) liability calculated using the discount rate of 7.00 percent, as well as what the Town's proportionate share of the net pension (asset) liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase To Discount Rate (8.00%)
Town of Campbell's proportionate share of the net pension liability (asset)	$ 315,127	$ (331,064)	$ (805,687)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at *https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements*.

Payables to the pension plan at December 31, 2021 were $15,359. This represents contributions earned as of December 31, 2021, but for which payment was not remitted to the pension plan until subsequent to year-end.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE

Plan Description

The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at https://etf.wi.gov/publications/cafr.htm.

Benefits provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for re-65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2021 are:

Covered Type	Employer Contribution
25% Post Retirement Coverage	20% of employee contribution

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contributions rates per $1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2020 are as listed below:

Life Insurance
Employee Contribution Rates*
For the year ended December 31, 2020

Attained Age	Basic	Supplemental
Under 30	$0.05	$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized $175 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2021, the Town reported a liability of $48,412 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2020 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net OPEB liability was based on the Town's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2021, the Town's proportion was 0.00880%, which was an increase of 0.00095% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2021, the Town recognized OPEB expense of $6,688.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEBS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 2,310
Net differences between projected and actual investment earnings on plan investments	704	-
Change in actuarial assumptions	18,833	3,322
Changes in proportion and differences between employer contributions and proportionate share of contributions	5,667	1,027
Employer contributions subsequent to the measurement date	204	-
Total	$ 25,408	$ 6,659

$204 reported as deferred outflows related to OPEB resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	Deferred Outflows of Resources	Deferred Inflows of Resources
2022	$ 4,926	$ 1,558
2023	4,849	1,558
2024	4,771	1,558
2025	4,507	1,396
2026	4,185	414
Thereafter	1,966	175
Total	$ 25,204	$ 6,659

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Actuarial assumptions

The total OPEB liability in the January 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2020
Measurement Date of Net Pension Liability:	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.12%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.25%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total OPEB liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the January 1, 2020 actuarial valuation.

Long-term expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2020

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Credit Bonds	Barclays Credit	50%	1.47%
US Mortgages	Barclays MBS	50%	0.82%
Inflation			2.20%
Long-Term Expected rate of return			4.25%

The long-term expected rate of return and expected inflation rate remained unchanged from the prior year at 4.25% and 2.20% respectively. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Single Discount Rate

A single discount rate of 2.25% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.87% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.74% as of December 31, 2019 to 2.12% as of December 31, 2020. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Sensitivity of the Town's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 2.25%, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25%) or 1-percentage-point higher (3.25%) than the current rate:

	1% Decrease to Discount Rate (1.25%)	Current Discount Rate (2.25%)	1% Increase to Discount Rate (3.25%)
Town's proportionate share of the net OPEB liability	$ 65,854	$ 48,412	$ 35,221

Payables to the OPEB Plan

Payables to the OPEB plan at December 31, 2021 were $0. This represents contributions earned as of December 31, 2021, but for which payment was not remitted to the OPEB plan until subsequent to year-end.

NOTE 13 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft or, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains commercial insurance covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 14 – PRIOR PERIOD ADJUSTMENT

In 2006, the Town installed water mains in connection to an agreement with the City of La Crosse to provide water to businesses located in the Town, at a total cost of $994,273. This amount was recorded in the Town's 2006 financial statements as $450,038 to infrastructure assets (water mains) and the remaining $544,235 was expensed, as it was the understanding at the time of the audit that not all the mains that were installed would be utilized.

The Town has determined that all mains are being utilized, and therefore should be categorized as infrastructure assets. The $544,235 costs previously expensed have been reclassified to infrastructure, $330,703 as a water mains and $213,532 to street improvements. In addition, depreciation on these assets for the years 2006-2020 has been calculated at $95,904 for the water mains and $61,924 in street improvements, which have been added to the related accumulated depreciation accounts. The resulting Town's unrestricted net position increase of $386,407 is included in the unrestricted balance on the Statement of Net Position.

NOTE 15 – SUBSEQUENT EVENTS

The Town's management has evaluated subsequent events through April 4, 2022, the date the financial statements were available to be issued.

The Town subsequently approved bids of a sewer lift station project for $248,000 and a street sweeper purchase for $232,000.

NOTE 16 - EFFECT OF NEW ACCOUNTING STANDARDS ON FINANCIAL STATEMENTS

The Government Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, *Leases*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Inter-equity Transfers*
- Statement No. 92, *Postemployment Benefit Arrangements*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No.94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements*
- Statement No. 98, *The Annual Comprehensive Financial Report*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2021

	Actual 12/31/2021	2021 Original Budget	2021 Final Budget	Final Budget Variance	% of Budget
Taxes					
General property taxes	$ 872,967	$ 872,966	$ 872,966	$ 1	100.00%
Debt service taxes	425,910	425,910	425,910	-	100.00%
Mobile home taxes	9,629	13,000	13,000	(3,371)	74.07%
Room taxes	34,629	40,000	40,000	(5,371)	86.57%
Taxes from tax exempt entities	6,108	7,000	7,000	(892)	87.26%
Interest earned on taxes	11	250	250	(239)	4.40%
Omitted taxes	3,700	4,710	4,710	(1,010)	78.56%
Total Taxes	1,352,954	1,363,836	1,363,836	(10,882)	99.20%
Special Assessments					
Total Special Assessments	210	200	200	10	105.00%
Intergovernmental					
Federal Grant Payments	36,676	-	-	36,676	0.00%
Shared taxes from state	407,070	309,306	309,306	97,764	131.61%
Fire insurance tax from state	14,714	14,000	14,000	714	105.10%
Recycling grant	10,712	10,600	10,600	112	101.06%
Law enforcement	6,290	650	650	5,640	967.69%
State aid - transportation	133,163	133,163	133,163	-	100.00%
Other state payments	253,332	98,364	98,364	154,968	257.55%
Total Intergovernmental	861,957	566,083	566,083	295,874	152.27%
Licenses and Permits					
Liquor and malt beverage licenses	5,320	5,450	5,450	(130)	97.61%
Operators' license	2,694	2,600	2,600	94	103.62%
Cigarette license	200	200	200	-	100.00%
TV franchise license	6,260	11,065	11,065	(4,805)	56.57%
Mobile home park licenses	114	116	116	(2)	98.28%
Dog Licenses	1,763	1,000	1,000	763	176.30%
Cat License	4,472	5,000	5,000	(528)	89.44%
Bicycle licenses	15	15	15	-	100.00%
Building permits	28,803	25,000	25,000	3,803	115.21%
Board of adjustment fees	600	2,500	2,500	(1,900)	24.00%
Open street permits	200	750	750	(550)	26.67%
Park permits	-	150	150	(150)	0.00%
Boat launch permits	24,618	25,000	25,000	(382)	98.47%
Total Licenses and Permits	75,059	78,846	78,846	(3,787)	95.20%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2021

	Actual 12/31/2021	2021 Original Budget	2021 Final Budget	Final Budget Variance	% of Budget
Fines, Forfeits, and Penalties					
Court penalties and costs	$ 16,532	$ 11,000	$ 11,000	$ 5,532	150.29%
Parking violations	4,734	3,500	3,500	1,234	135.26%
Total Fines and Penalties	21,266	14,500	14,500	6,766	146.66%
Public Charges for Services					
Photocopy charges	18	100	100	(82)	18.00%
License publication fee	105	100	100	5	105.00%
Sale of material and supplies	194	500	500	(306)	38.80%
Recycling	-	50	50	(50)	0.00%
Faxing charges	6	25	25	(19)	24.00%
Police reports	365	400	400	(35)	91.25%
Planning Commission Charges	-	400	400	(400)	0.00%
Community center	2,125	3,000	3,000	(875)	70.83%
Total Public Charges for Services	2,813	4,575	4,575	(1,762)	61.49%
Intergov't. Charges for Serv.					
Snow removal	3,135	3,135	3,135	-	100.00%
Other Revenues					
Interest income	3,473	32,477	32,477	(29,004)	10.69%
Rent of land for signs	1,950	2,000	2,000	(50)	97.50%
Donations	2,510	7,800	7,800	(5,290)	32.18%
Lease principal payments	26,137	28,359	28,359	(2,222)	92.16%
Lease interest payments	5,810	6,011	6,011	(201)	96.66%
Miscellaneous revenue	1,173	500	500	673	234.60%
Total Other Revenues	41,053	77,147	77,147	(36,094)	53.21%
Other Financing Sources					
Sales of General Fixed Assets	1,850	-	-	1,850	0.00%
Total Other Financing Sources	1,850	-	-	1,850	0.00%
Total Revenues and Other Financing Sources	**$ 2,360,297**	**$ 2,108,322**	**$ 2,108,322**	**$ 251,975**	**111.95%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2021

General Government	Actual 12/31/21	2021 Original Budget	2021 Final Budget	Final Budget Variance	% of Budget
Town Board					
Wages	$ 12,940	$ 12,600	$ 12,600	$ (340)	102.70%
Fringe benefits	1,118	1,000	1,000	(118)	111.80%
Expenses	7,588	750	750	(6,838)	1011.73%
Notices	1,494	1,500	1,500	6	99.60%
LADCO & CRIPCO	1,516	1,516	1,516	-	100.00%
LAPC annual dues	1,719	2,353	2,353	634	73.06%
Chamber of commerce	405	415	415	10	97.59%
WI Towns Association	1,255	1,055	1,055	(200)	118.96%
WI Urban Towns	-	1,100	1,100	1,100	0.00%
Internet web site	89	100	100	11	89.00%
Tourism	-	170	170	170	0.00%
Total Town Board	28,124	22,559	22,559	(5,565)	124.67%
Town Board - Attorney Fees					
Attorney expenses - General	6,761	7,000	7,000	239	96.59%
Town Chairman					
Salaries	3,675	3,675	3,675	-	100.00%
Fringe benefits	153	280	280	127	54.64%
Expenses	-	80	80	80	0.00%
Total Town Chairman	3,828	4,035	4,035	207	94.87%
Town Clerk					
Expenses	11,933	13,000	13,000	1,067	91.79%
Total Town Clerk	11,933	13,000	13,000	1,067	91.79%
Clerk's Office					
Salaries	80,948	65,889	83,604	2,656	96.82%
Fringe benefits	31,486	39,370	31,036	(450)	101.45%
Total Clerk's Office	112,434	105,259	114,640	2,206	98.08%
Elections					
Salaries	1,799	2,000	2,000	201	89.95%
Expenses	1,771	2,000	2,000	229	88.55%
Total Elections	3,570	4,000	4,000	430	89.25%
Financial Administration					
General and accounting	2,905	4,000	4,000	1,095	72.63%
Independent audit	7,900	7,500	7,500	(400)	105.33%
Total Financial Administration	10,805	11,500	11,500	695	93.96%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2021

	Actual 12/31/21	2021 Original Budget	2021 Final Budget	Final Budget Variance	% of Budget
Treasurer					
Total Treasurer	$ 2,640	$ 1,800	$ 1,800	$ (840)	146.67%
Assessor					
Total Assessor	21,812	18,200	18,200	(3,612)	119.85%
Town Hall Buildings & Plant					
Utilities	15,507	19,000	19,000	3,493	81.62%
Holiday decorations	-	3,000	3,000	3,000	0.00%
Custodial expenses	5,724	9,000	9,000	3,276	63.60%
General operation	5,384	3,000	3,000	(2,384)	179.47%
Maintenance & repairs	3,551	9,500	9,500	5,949	37.38%
Technology	21,287	20,000	20,000	(1,287)	106.44%
Professional fees	3,194	5,500	5,500	2,306	58.07%
Insurance	55,758	65,000	65,000	9,242	85.78%
Total Hall Buildings & Plant	110,405	134,000	134,000	23,595	82.39%
Total General Government	**312,312**	**321,353**	**330,734**	**18,422**	**94.43%**
Police Department					
Salaries	411,277	363,022	387,022	(24,255)	106.27%
Fringe benefits	125,657	142,069	118,069	(7,588)	106.43%
Expenses	39,938	18,000	18,000	(21,938)	221.88%
K-9 Unit	2,513	5,000	5,000	2,487	50.26%
Maintenance & repairs	5,402	5,000	5,000	(402)	108.04%
Gas & oil	12,492	10,000	10,000	(2,492)	124.92%
Court costs	21,317	17,625	17,625	(3,692)	120.95%
Uniforms	2,934	3,000	3,000	66	97.80%
Training & school	2,955	5,000	5,000	2,045	59.10%
Reserves - Salaries	-	500	500	500	0.00%
Reserves - Fringes	-	50	50	50	0.00%
Reserves - General operations	1,900	2,000	2,000	100	95.00%
Attorney & expenses	8,945	5,000	5,000	(3,945)	178.90%
Total Police Department	635,330	576,266	576,266	(59,064)	110.25%
Fire Department					
Salaries	29,647	34,500	34,500	4,853	85.93%
Fringe benefits	2,613	3,500	3,500	887	74.66%
Expenses	13,551	27,950	27,950	14,399	48.48%
Maintenance & repairs	3,991	4,400	4,400	409	90.70%
Gas & oil	1,517	4,000	4,000	2,483	37.93%
Equipment repair	2,481	3,000	3,000	519	82.70%
Education	956	4,500	4,500	3,544	21.24%
Miscellaneous	-	1,000	1,000	1,000	0.00%
Total Fire Department	54,756	82,850	82,850	28,094	66.09%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2021

	Actual 12/31/21	2021 Original Budget	2021 Final Budget	Final Budget Variance	% of Budget
First Responders					
Salaries	$ 28,339	$ 16,800	$ 16,800	$ (11,539)	168.68%
Fringe benefits	2,131	2,330	2,330	199	91.46%
Expenses	1,445	6,100	6,100	4,655	23.69%
Total First Responders	31,915	25,230	25,230	(6,685)	126.50%
Building Inspector					
Expenses	28,069	22,000	22,000	(6,069)	127.59%
Total Building Inspector	28,069	22,000	22,000	(6,069)	127.59%
Emergency Government					
Expenses	-	5,000	5,000	5,000	0.00%
Total Emergency Government	-	5,000	5,000	5,000	0.00%
Total Public Safety	**750,070**	**711,346**	**711,346**	**(38,724)**	**105.44%**
Streets & Roads					
Salaries	118,178	113,250	113,535	(4,643)	104.09%
Fringe benefits	37,251	45,487	35,821	(1,430)	103.99%
Utilities	37,185	30,000	30,000	(7,185)	123.95%
General operations	13,516	7,500	7,500	(6,016)	180.21%
Machinery & Repairs	14,996	15,500	15,500	504	96.75%
Gas & oil	8,281	8,000	8,000	(281)	103.51%
Street maintenance	60,869	42,600	42,600	(18,269)	142.88%
Street drainage	9,981	10,000	10,000	19	99.81%
Clothing allowance	1,387	1,400	1,400	13	99.07%
Expenses	5,427	6,500	6,500	1,073	83.49%
Total Streets & Roads	307,071	280,237	270,856	(36,215)	113.37%
Transit					
Municipal Transit Unit-MTU	38,756	38,756	38,756	-	100.00%
Sanitation - Recycle					
Refuse & garbage	210,799	200,000	200,000	(10,799)	105.40%
Hazardous waste	6,209	7,500	7,500	1,291	82.79%
Recycling	20,275	18,000	18,000	(2,275)	112.64%
Total Sanitation - Recycle	237,283	225,500	225,500	(11,783)	105.23%
Total Public Works	**$ 583,110**	**$ 544,493**	**$ 535,112**	**$ (47,998)**	**108.97%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2021

	Actual 12/31/21	2021 Original Budget	2021 Final Budget	Final Budget Variance	% of Budget
Community Center					
Library - general operations	$ 6,509	$ 4,800	$ 4,800	$ (1,709)	135.60%
Expenses	5,286	7,000	7,000	1,714	75.51%
Maintenance & repairs	527	1,500	1,500	973	35.13%
Total Community Center	12,322	13,300	13,300	978	92.65%
Parks & Recreation Maint					
Expenses	26,161	36,000	36,000	9,839	72.67%
Maintenance & repairs	1,554	5,000	5,000	3,446	31.08%
Boat landing	8,050	20,000	20,000	11,950	40.25%
Total Parks & Recreation	35,765	61,000	61,000	25,235	58.63%
Conservation & Development					
Expenses	33,863	-	-	(33,863)	0.00%
Total Conservation & Development	33,863	-	-	(33,863)	0.00%
Total Culture, Rec. & Education	**81,950**	**74,300**	**74,300**	**(7,650)**	**110.30%**
Capital Outlay					
General Building	21,289	-	-	(21,289)	0.00%
General Equipment	1,473	-	-	(1,473)	0.00%
General government	-	10,000	10,000	10,000	0.00%
Public safety	9,750	-	-	(9,750)	0.00%
Police department	-	1,320	1,320	1,320	0.00%
Parks	1,495	6,000	6,000	4,505	24.92%
Fire department	-	8,600	8,600	8,600	0.00%
Streets & roads	10,000	-	-	(10,000)	0.00%
Library	-	5,000	5,000	5,000	0.00%
Total Capital Outlay	**44,007**	**30,920**	**30,920**	**(13,087)**	**142.33%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2021

	Actual 12/31/21	2021 Original Budget	2021 Final Budget	Final Budget Variance	% of Budget
Debt Service Principal					
Commissioners of Public Lands	$ 267,512	$ 267,512	$ 267,512	$ -	100.00%
State bank	-	108,000	108,000	108,000	
John Deere loan	8,969	8,969	8,969	-	100.00%
Total Debt Principal	276,481	384,481	384,481	108,000	71.91%
Debt Service Interest					
Commissioners of Public Lands	31,489	40,229	40,229	8,740	78.27%
State bank	1,530	1,200	1,200	(330)	127.50%
Total Debt Interest	33,019	41,429	41,429	8,410	79.70%
Total Debt Services	**309,500**	**425,910**	**425,910**	**116,410**	**72.67%**
Total Expenditures	**2,080,949**	**2,108,322**	**2,108,322**	**27,373**	**98.70%**
Excess (deficiency) of Revenues Over Expenditures	**279,348**	-	-	**279,348**	**0.00%**
Fund Balance, January 1, 2021	**853,045**	**853,045**	**853,045**	-	**100.00%**
Prior Period Correction	**386,407**	-	-	**(386,407)**	**0.00%**
Fund Balance, December 31, 2021	**$ 1,518,800**	**$ 853,045**	**$ 853,045**	**$ (107,059)**	**178.04%**

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*
DECEMBER 31, 2021

Year Ending	Employer's Proportion (Percentage) of Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset)	Employer's Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Assset)
2015	0.0044%	$ (109,117)	$ 514,798	102.74%
2016	0.0043%	$ 69,799	$ 483,382	99.12%
2017	0.0043%	$ 35,375	$ 526,371	99.12%
2018	0.0045%	$ (134,368)	$ 593,216	102.93%
2019	0.0049%	$ 173,099	$ 586,271	96.45%
2020	0.0051%	$ (165,433)	$ 624,153	102.96%
2021	0.0053%	$ (331,064)	$ 375,745	105.26%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*
DECEMBER 31, 2021

Year Ending	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	$ 44,081	$ 44,081	$ -	$ 514,798	8.56%
2016	$ 38,649	$ 38,649	$ -	$ 483,382	8.00%
2017	$ 41,728	$ 41,728	$ -	$ 526,371	7.93%
2018	$ 52,221	$ 52,221	$ -	$ 593,216	8.80%
2019	$ 51,722	$ 51,722	$ -	$ 586,271	8.82%
2020	$ 54,518	$ 54,518	$ -	$ 624,153	8.73%
2021	$ 63,755	$ 63,755	$ -	$ 675,745	9.43%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS*
DECEMBER 31, 2021

Year Ending	Employer's Proportion (Percentage) of Net OPEB Liability (Asset)	Employer's Proportionate Share (Amount) of the Net OPECB Liability (Asset)	Employer's Covered Payroll	Plan Fiduciary Net Position as a percentage of the Total OPEB Liability (Asset)
2018	0.0064%	$ 19,237	$ 268,886	44.81%
2019	0.0066%	$ 16,930	$ 588,000	48.69%
2020	0.0079%	$ 33,444	$ 605,000	37.58%
2021	0.0088%	$ 48,412	$ 656,000	31.36%

See notes to required supplementary information.

NOTE 1 - BUDGETARY INFORMATION

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Chairman and Board of Supervisors consider a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of an ordinance.
4. The Board of Supervisors approves transfers of budgeted amounts between departments within any fund; and, any revisions that alter the total expenditures of any fund must be approved by the Board of Supervisors.
5. Formal budgetary integration is employed as a management control device during the year for the general fund.
6. The budget for the general fund is adopted on a basis consistent with the generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended by the Board of Supervisors.
7. A budget has been adopted for the general fund and sewer fund.
8. Appropriations lapse at year-end unless specifically carried over. Carryovers to the following year were not material. Budgets are adopted at the fund level of expenditure.
9. The Town controls expenditures at the department level. Some individual departments experienced expenditures, which exceeded appropriations. The detail of those items can be found in the Town's year-end budget to actual report.

NOTE 2 – PENSION PLAN

Changes of benefit terms: There were no changes of benefit terms for any participating employer in the WRS.

Changes in assumptions: No significant change in assumptions were noted from the prior year.

NOTE 3 – OTHER POST EMPLOYMENT BENEFIT

Changes of benefit terms: There were no changes of benefit terms for any participating employer in the LRLIF.

Changes in assumptions: The Single Discount Rate assumption used to develop Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section above for additional detail.

OTHER REPORTS

Engelson & Associates, Ltd.
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Trustees
and Town Chairman
Town of Campbell, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Campbell, Wisconsin as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Town of Campbell's basic financial statements, and have issued our report thereon dated April 4, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town of Campbell, Wisconsin's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Campbell, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Campbell, Wisconsin's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses that we consider to be significant deficiencies, 2021-001 and 2021-002.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Campbell, Wisconsin's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town of Campbell, Wisconsin's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the Town's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Engelson and Associates, Ltd.

La Crosse, Wisconsin
April 4, 2022

2021-001 – Segregation of Duties (design deficiency)

Criteria: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.

Condition: The Clerk/Treasurer position essentially completes all financial and recordkeeping duties of the general Town's operations. Accordingly, this does not allow for a proper segregation of duties for internal control purposes.

Cause: The lack of segregation of duties is due to a limited number of employees and the size of the Town's operations.

Effect: Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.

Recommendation: We recommend the Town Board continue to monitor the transactions and financial records of the Town.

View of responsible officials and planned corrective actions: The Board will monitor accounting activities on a day to day basis. They will continue to review all disbursements at the monthly Board meeting and compare financial results monthly to the budget.

2021-002 – Preparation of year-end financial statements and adjustments (design deficiency)

Criteria: The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential misstatement in the financial statements or notes.

Condition: Current Town staff maintains accounting records which reflect the Town's financial transactions; however, preparing the Town's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Town contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to prepare the annual financial reporting in an efficient manner. During the course of the audit, we made adjustments that in the aggregate had a material effect on the Town's financial statements.

Cause: Town management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect: Without our involvement, the Town may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America. If the audit firm did not properly prepare the year-end adjustments, the financial statements and the related footnote disclosures, the Town might not identify errors in advance of issuance.

2021-002 – Preparation of year-end adjustments and financial statements (design deficiency), continued

Recommendation: We recommend the Town continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Town is necessary to obtain a complete and adequate understanding of the Town's annual financial report.

View of responsible officials and planned corrective actions: The Town acknowledges that they are not experts in financial reporting and cannot afford to hire additional personnel for this purpose. However, they will continue to be alert to changes in financial reporting requirements to ensure that they are implemented by their auditor on a timely basis.

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TOWN OF CAMPBELL, WISCONSIN

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2022

TOWN OF CAMPBELL, WISCONSIN
FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT
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TOWN OF CAMPBELL, WISCONSIN
FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT
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Engelson & Associates, Ltd.
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Trustees and
Town Chairman
Town of Campbell, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Campbell, Wisconsin, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Campbell, Wisconsin, as of December 31, 2022 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our reports. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

The Town of Campbell has elected to omit management's discussion and analysis, which is required supplementary information that is not a required part of the basic financial statements.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated April 4, 2023 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Campbell's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town's internal control over financial reporting and compliance.

Engelson and Associates, Ltd.

La Crosse, Wisconsin
April 4, 2023

BASIC FINANCIAL STATEMENTS

TOWN OF CAMPBELL
STATEMENT OF NET POSITION
DECEMBER 31, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	$ 1,863,570	$ 921,853	$ 2,785,423
Receivables			
Taxes	1,428,840	956,958	2,385,798
Delinquent taxes	322	-	322
Special Assessments	15,675	-	15,675
Other	11,042	10,188	21,230
Prepaid expenses	3,420	-	3,420
Due from (to) other funds	6,612	(6,612)	-
Lease receivable	101,647	-	101,647
Net pension asset	369,299	74,902	444,201
Capital assets, net	4,648,729	2,851,472	7,500,201
Total Assets	8,449,156	4,808,761	13,257,917
Deferred Outlows of Resources			
OPEB - Life insurance	17,335	10,244	27,579
Pension Plan	722,649	146,567	869,216
Total Deferred outflows of resources	739,984	156,811	896,795
Liabilities			
Accounts payable	107,325	62,650	169,975
Accrued liabilities	58,002	4,276	62,278
Short term notes due	204,866	-	204,866
Noncurrent liabilities			
Direct borrowing due within one year	315,646	-	315,646
Direct borrowing due in more than one year	177,554	-	177,554
Compensated absences	69,415	33,772	103,187
OPEB - Life insurance	37,363	22,078	59,441
Total Liabilities	970,171	122,776	1,092,947
Deferred Inflows of Resources			
OPEB - Life insurance	4,174	2,467	6,641
Pension Plan	870,951	176,647	1,047,598
Property taxes	1,428,840	956,958	2,385,798
Total Deferred Inflows of Resources	2,303,965	1,136,072	3,440,037
Net Position			
Net investment in capital assets	4,155,529	2,851,472	7,007,001
Restricted for:			
K-9 Unit	14,980	-	14,980
Pension Benefit	220,997	44,822	265,819
Unrestricted	1,523,498	810,430	2,333,928
Total Net Position	$ 5,915,004	$ 3,706,724	$ 9,621,728

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total
Primary Government							
Governmental Activities							
General government	$ 134,170	$ 43,426	$ 128,290	$ -	$ 37,546	$ -	$ 37,546
Public safety	848,371	15,495	18,156	199,403	(615,317)	-	(615,317)
Public works	904,297	806	163,817	-	(739,674)	-	(739,674)
Leisure activities	74,283	28,502	-	-	(45,781)	-	(45,781)
Conservation and development	1,391	-	-	-	(1,391)	-	(1,391)
Interest on long-term debt	12,821	-	-	-	(12,821)	-	(12,821)
Total governmental activities	1,975,333	88,229	310,263	199,403	(1,377,438)	-	(1,377,438)
Business-Type Activities							
Sewer	741,747	890,111	-	-	-	148,364	148,364
Total business-type activities	741,747	890,111	-	-	-	148,364	148,364
Total primary government	2,717,080	978,340	310,263	199,403	(1,377,438)	148,364	(1,229,074)
General revenues and losses							
Taxes levied for general purposes					877,354	-	877,354
Taxes levied for debt service					529,210	-	529,210
Other taxes					67,405	-	67,405
Intergovernmental revenues not restricted for specific programs					650,298	-	650,298
Investment income					30,092	11,883	41,975
Miscellaneous					38,798	-	38,798
Gain(Loss) sale of asset					21,800	-	21,800
Total general revenues					2,214,957	11,883	2,226,840
Change in Net Position					837,519	160,247	997,766
Net Position, Beginning of Year					5,077,485	3,546,477	8,623,962
Net Position, End of Year					$ 5,915,004	$ 3,706,724	$ 9,621,728

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General	Total Governmental Funds
Assets		
Cash and investments	$ 1,863,570	$ 1,863,570
Receivables		
Taxes	1,428,840	1,428,840
Delinquent taxes - net of allowance	322	322
Special assessments	15,675	15,675
Other	11,042	11,042
Due from other funds	6,612	6,612
Prepaid expenses	3,420	3,420
Lease receivable	101,647	101,647
Total Assets	**$ 3,431,128**	**$ 3,431,128**
Liabilities		
Short term notes payable	204,866	204,866
Accounts payable	107,325	107,325
Accrued liabilities	44,688	44,688
Total Liabilities	356,879	356,879
Deferred Inflows of Resources		
Property taxes receivable	1,428,840	1,428,840
Special & other assessments receivable	15,675	15,675
Lease receivable	101,647	101,647
Total Deferred Inflows of Resources	1,546,162	1,546,162
Fund Balances		
Non-Spendable		
Prepaids	3,420	3,420
Unassigned	1,524,667	1,524,667
Total Fund Balance	1,528,087	1,528,087
Total Liabilities and Fund Balances	**$ 3,431,128**	**$ 3,431,128**

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022

Total governmental fund balances	$	1,528,087
Amounts reported for governmental activities in the statement of net position are different because:		
The proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements:		
Net pension asset (liability)		369,299
Deferred outflows and inflows of resources are related to pensions are applicable to future periods, and therefore, are not reported in the governmental funds		
Deferred outflows of resources		722,649
Deferred inflows of resources		(870,951)
The proportionate share of the net OPEB liability for the Local Retiree Life Insurance Fund administered by the Wisconsin Department of Employee Trust Funds is reported on the statement of net position, but is not reported in the governmental funds:		
Net OPEB liability - Life insurance		(37,363)
Deferred outflows and inflows of resources are related to OPEB life insurance are applicable to future periods, and therefore, are not reported in the governmental funds		
Deferred outflows of resources		17,335
Deferred inflows of resources		(4,174)
Capital assets used in governmental activities that are not current financial resources and therefore are not reported in governmental funds balance sheet:		
Total capital assets		7,448,235
Accumulated depreciation on capital assets		(2,799,506)
Long term assets that are not available to pay current period expenditures and therefore are deferred in the governmental funds balance sheet:		
Special assessments		15,675
Lease receivable		101,647
Long term liabilities that are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet:		
Accrued compensated absences		(69,415)
General obligation debt		(493,200)
Accrued interest on long term debt		(13,314)
Net Position of Governmental Activities	$	5,915,004

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General	Total Governmental Funds
Revenues		
Taxes	$ 1,461,499	$ 1,461,499
Special assessments	593	593
Intergovernmental	1,159,964	1,159,964
Licenses and permits	66,563	66,563
Fines, forfeitures, and penalties	14,919	14,919
Public charges for services	4,804	4,804
Investment income	30,092	30,092
Miscellaneous revenue	40,148	40,148
Total Revenues	2,778,582	2,778,582
Expenditures		
Current		
General government	354,921	354,921
Public safety	794,883	794,883
Public works	563,749	563,749
Leisure activities	53,801	53,801
Capital outlay		
Public safety	200,024	200,024
Public works	240,333	240,333
Debt Service		
Principal retirement	436,557	436,557
Interest and fiscal charges	22,615	22,615
Total Expenditures	2,666,883	2,666,883
Excess of Revenues Over (Under) Expenditures	111,699	111,699
Other Financing Sources (Uses)		
General obligation debt proceeds	235,061	235,061
Sale of general property and equipment	21,800	21,800
Lease principal payments	27,134	27,134
Total Other Financing Sources (Uses)	283,995	283,995
Excess of Revenues and Other Sources Over Expenditures and Other Uses	395,694	395,694
Fund Balances, January 1, 2022	1,132,393	1,132,393
Fund Balances, December 31, 2022	$ 1,528,087	$ 1,528,087

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2022

Net change in fund balances - total governmental funds	$	395,694
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives:		
Capital outlay		440,357
Depreciation expense		(273,253)
Some revenues in the governmental funds have already been recorded as revenues and an asset on the statement of net position		
Special assessments and other deferred revenue		12,470
Some revenues do not provide current financial resources and therefore are not reported in the governmental funds statement of revenue and expenditures:		
Lease principal receipts		(27,134)
Some expenditures do not require the use of current financial resources and therefore are not reported in the governmental funds statement of revenue and expenditures:		
Accrued compensated absences		(9,090)
Accrued interest on long term debt		9,794
Pension expense		89,140
OPEB expense - Life insurance		(1,955)
The issuance of long term debt provides current financial resources and the repayment of principal of long term debt consumes financial resources of governmental funds. However, neither transaction has any effect on net position.		
General obligation debt proceeds		(235,061)
General obligation debt principal		436,557
Change in Net Position of Governmental Activities	**$**	**837,519**

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2022

	Business Type Activities
	Sewer Utility
Assets	2022
Current Assets	
Cash and equivalents	$ 674,267
Certificates of deposit	247,586
Taxes receivable	956,958
Delinquent customer charges	10,188
Total Current Assets	1,888,999
Noncurrent assets	
Net pension asset	74,902
Capital assets, net	2,851,472
Total Non Current Assets	2,926,374
Total Assets	4,815,373
Deferred Outflows of Resources	
Pension Plan	146,567
OPEB - Life insurance	10,244
Total Deferred outflows of resources	156,811
Liabilities	
Current Liabilities	
Accounts payable	62,650
Accrued expenses	4,276
Due to other funds	6,612
Total Current Liabilities	73,538
Noncurrent Liabilities	
Accrued compensated absences	33,772
OPEB - Life insurance	22,078
Total Noncurrent liabilities	55,850
Total Liabilities	129,388
Deferred Inflows of Resources	
Property taxes	956,958
OPEB - Life insurance	2,467
Pension Plan	176,647
Total Deferred inflows of resources	1,136,072
Net Position	
Net investment in capital assets	2,851,472
Restricted for Pension Benefit	44,822
Unrestricted	810,430
Total Net Position	$ 3,706,724

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Business Type Activities
	Sewer Utility
Operating Revenues	
Charges for services	$ 890,111
Operating Expenses	
Operation and maintenance	615,247
Depreciation	126,500
Total Operating Expenses	741,747
Operating Income	148,364
Nonoperating Revenues	
Interest income	11,883
Total Nonoperating Revenues	11,883
Change in Net Position	160,247
Net Position, Beginning of Year	3,546,477
Net Position, End of Year	$ 3,706,724

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Business Type Activities Sewer Utility
Cash Flows From Operating Activities	
Cash received from customers	$ 681,078
Cash payments to employees for services	(247,270)
Cash payments to suppliers for goods and services	(159,556)
Net Cash Provided By Operating Activities	274,252
Cash Flows From Capital and Related Financing Activities	
Plant additions	(812,366)
Net Cash Used In Capital and Related Financing Activities	(812,366)
Cash Flows From Investing Activities	
Purchase of certificates of deposit	(495)
Interest income received	11,883
Net Cash Provided By Investing Activities	11,388
Net Increase in Cash	(526,726)
Cash and Restricted Cash, January 1, 2022	1,200,993
Cash and Restricted Cash, December 31, 2022	$ 674,267

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Business Type Activities Sewer Utility
Reconciliation of income from operations to net cash provided by operating activities	
Income from operations	$ 148,364
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	126,500
Pension expense	(15,094)
OPEB expense - Life insurance	6,885
(Increase) decrease in assets:	
Taxes receivable	(202,662)
Delinquent customer charges	(6,371)
Increase (decrease) in liabilities:	
Accounts payable	24,121
Due to other funds	(9,999)
Deferred revenues	202,662
Other current liabilities	(154)
Net Cash Provided By Operating Activities	$ 274,252

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2022

	Tax Custodial Collection Fund
Assets	
Cash and investments	$ 3,381,187
Taxes receivable	4,703,823
Total Assets	8,085,010
Liabilities	
Due to other governments	5,683,538
Due to other funds	2,401,472
Total Liabilities	8,085,010
Net Position	$ -

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Tax Custodial Collection Fund
Additions	
Tax collections for other governments	$ 6,704,249
Total Additions	6,704,249
Deductions	
Payments of tax to other governments	6,704,249
Total Deductions	6,704,249
Net increase (decrease) in fiduciary net position	-
Net position - beginning	-
Net position - ending	$ -

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Campbell, Wisconsin conform to U.S. generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Town did not adopt any new standards in the current year. The following is a summary of the more significant policies used in the preparation of these financial statements:

A. Reporting Entity

In evaluating how to define the Town, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Town is able to exercise oversight responsibilities. The Town does not have any component units at December 31, 2022.

B. Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

B. Basis of Presentation, continued

Fund Financial Statements

Financial statements of the Town are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the later are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. All other funds are aggregated and reported as non-major governmental or non-major proprietary funds.

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the Town's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

Proprietary Funds - Proprietary funds are used to account for the Town's ongoing activities that are similar to those found in the private sector where the intent of the governing body is that the cost of providing goods and services to the general public be financed or recovered primarily through user charges.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

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

The Town has one major governmental fund:

General Fund - The general fund is the required operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

B. Basis of Presentation, continued

The Town has one major enterprise fund:

Sewer Fund – The Sewer Fund is used to account for the provision of sewer service to the residents of the Town. Activities of the fund include administration, operations and maintenance of the sewer system and billing and collection activities. The fund also accounts for, and the payment of, long-term debt principal and interest for sewer system debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted as necessary to ensure the integrity of the funds.

The Town does not have any non-major funds.

Fiduciary Funds - Trust and Custodial funds are used to account for assets held by the Town in a trustee capacity or as an agent for other individuals, private organizations, other governments, and/or other funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Transactions pertaining to the Town's tax roll are accounted for in a Custodial fund.

C. Measurement Focus and Basis of Accounting

Government-wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's Sewer Utility and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Governmental Funds – The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included in the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in current financial resources.

C. **Measurement Focus and Basis of Accounting, continued**

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Town is entitled to the resources and the amounts are available. Amounts owed to the Town which are not available are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The Town reports deferred revenues on its governmental funds balance sheet. Deferred revenues arise from taxes levied in the current year which are for subsequent year's operations. For governmental fund financial statements, deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the Town has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Proprietary funds - All proprietary funds are accounted for on a flow of economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and all liabilities (whether current or non-current) associated with the operations of these funds are included on the balance sheet. Under the accrual basis of accounting, revenues such as user fees are recognized in the accounting period in which they are earned; expenses are recognized in the period incurred. Unbilled receivables are recorded at estimated amounts for the period unbilled.

C. Measurement Focus and Basis of Accounting, continued

Proprietary fund operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total assets. Proprietary funds distinguish operating revenues and expense from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

Fiduciary Funds – Fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are accounted for using the accrual basis of accounting.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

D. Stewardship and Compliance

Budgets and Budgetary Accounting - The Town follows these procedures in establishing the budgetary data reflected in the basic financial statements:

a. During October, Town management submits to the Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Board resolution.

b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

c. During the year, formal budgetary integration is employed as a management control device for the general fund.

d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each department of the Town. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Board. The Town's Board approves transfers within and between departments and changes in the overall budget.

D. Stewardship and Compliance, continued

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2022.

E. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Town considers all deposits in financial institutions, government debt securities and certificates of deposits with an original maturity of three months or less to be cash equivalents.

F. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Town, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units in the accompanying agency fund balance sheet.

Property tax calendar – 2022 tax roll

Lien date and levy date	December 2022
Tax bills mailed	December 2022
First installment due	January 31, 2023
Second installment due	July 31, 2023
Personal property taxes-first installment due	January 31, 2023
Personal property taxes-second installment due	July 31, 2023
Tax sale date – 2022 delinquent real estate taxes	October 2025

Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the Town and the utilities because they have the right by law to place delinquent bills on the tax roll. It is the responsibility of the Town to collect delinquent special assessments and utility charges.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets. Any residual balance outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

In the governmental fund financial statements, advances to other funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore, are not available for appropriation.

G. Pension

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

H. Other Post-Employment Benefits (OPEB)

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

I. Investments and Restricted Cash

Investments are stated at cost or amortized cost, which approximates fair value. Investments consist of certificates of deposit with maturities of 6 months.

J. Materials and Supplies

Inventory is valued at the lower of cost (first-in, first-out) or market. General fund inventory items are not material and are recognized as an expenditure in the year of purchase.

K. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type columns in the government-wide financial statements. GASB'S No. 34 requires the Town to report and depreciate new infrastructure assets effective January 1, 2004. Infrastructure assets are grouped with capital assets and include roads, bridges, curbs, gutters, sidewalks drainage systems and similar items. The retroactive reporting of infrastructure is encouraged, but not required for governments with revenues less than $10 million. The Town has elected not to report major general infrastructure assets retroactively.

The Town defines capital assets as those with an individual cost of more than $5,000 and an estimated useful life in excess of two years. All capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist.

K. Capital Assets, continued

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. No net interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Donated capital assets are recorded at fair market value at the time received. Interest on constructed capital assets is capitalized. When capital assets are purchased, they are capitalized and depreciated in the government-wide statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements.

The Town reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less costs to sell.

Depreciation is calculated using the straight-line method over the useful lives of the assets. The estimated lives are as follows:

Buildings	20-60 years	Machinery and Equipment	5-10 years
Sewer System	20-60 years	Improvements	20 years
Infrastructure	25 years		

L. Compensated Absences

Vacation and sick leave benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the Town will compensate the employee for the benefits. The accumulated vacation and sick leave liabilities at December 31, 2022 are determined on the basis of current salary rates and include salary related payments.

Vested vacation and sick leave are recorded as an expense in the government-wide financial statements for the period in which the leave was earned. For governmental funds, an expenditure is recorded only for the portion of unpaid compensated absences that is expected to be paid using current expendable available resources.

Payment of vacation and sick leave recorded in the government-wide financial statements is dependent upon many factors; therefore, the timing of future payments is not readily determinable. Management believes that sufficient resources will be available when payment is due.

M. Claims and Judgments

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

N. Direct Borrowings

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes payable.

Direct borrowings for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

O. Net Position

Government-wide Financial Statements

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

The Town applies restricted resources when expense is incurred for purposes for which both restricted and unrestricted net position is available.

Net position and displayed in three components:

1. Net investment in capital assets - consists of capital assets net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Also included here are deferred outflows of resources and deferred inflows of resources which are attributable to the acquisition, construction, or improvement of those assets.

2. Restricted component of net position – consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or

O. Net Position, continued

if the liability will be liquidated with the restricted assets reported. Constraints are placed on the use of restricted assets by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.

3. Unrestricted component of net position – consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position."

P. Fund Balance

Fund Financial Statements

Government fund equity is classified as fund balance. The Town reports fund balance according to the following classification:

a. Assigned fund balance – Amounts that are constrained by the Town intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body, or by an official to whom that authority has been given. With the exception of the General fund this is a residual fund balance classification for all governmental funds with positive balances.

b. Committed - Amounts that can be used only for specific purposes determined by a formal action of the Town Board. The Town Board is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through the same type of action it employed to previously commit those amounts.

c. Non-spendable fund balance – These amounts include current assets that are not expected to be converted to cash (prepaid and inventory) and long-term assets.

d. Restricted - Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

e. Unassigned fund balance – This is the residual classification of the General fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use resources first, and then unrestricted restricted resources, as they are needed.

The Town does not have a minimum fund balance policy.

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred outflows of resources are for the WRS pension system and OPEB life insurance.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports deferred inflows of resources for property taxes, unearned revenue, WRS pension system and OPEB life insurance. These amounts will be recognized as an inflow of resources in the subsequent year for which it was levied. The Town also has an additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources, special assessments, loans receivable, lease receivable, and accounts receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

NOTE 2 - CASH AND INVESTMENTS

Investment of municipal funds is restricted by state statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.

2 Bonds or securities of any county, city, drainage district, VTAE district, town or school district of the State of Wisconsin. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district or by the University of Wisconsin Hospitals and Clinics Authority.

3. Bonds or securities issued or guaranteed by the federal government.

4. The state local government investment pool.

5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

7. Repurchase agreements with public depositories, with certain conditions.

Additional restrictions may arise from local charters, ordinances, resolutions, and grant regulations.

NOTE 2 - CASH AND INVESTMENTS, continued

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. At year-end, the carrying amount of the Town's deposits was $4,155,913 the bank balance was $3,735,745 and the State Investment Pool balance was $2,010,696. Of the bank balance, $497,586 was covered by federal depository insurance and $400,000 was secured by the State of Wisconsin Public Deposit Guarantee Fund. The amount uncollateralized was $2,838,159 as of December 31, 2022.

Investments

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to the transaction, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town has not yet adopted an investment policy that addresses custodial credit risk. Of the Town's investments, none were exposed to custodial credit risk at December 31, 2022.

Interest Rate Risk – Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The Town has not yet adopted an investment policy that addresses interest rate risk. State Statutes limit the maturity of commercial paper and corporate bonds to not more than seven years.

		Remaining Maturity (in Years)			
	Fair Value	0-1	1-5	6-10	More than 10
Certificates of Deposit	$ 247,586	$ 247,586	$ -	$ -	$ -
LGIP	2,010,697	2,010,697	-	-	-
Totals	$ 2,258,283	$ 2,258,283	$ -	$ -	$ -

Credit Risk – State Statue limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations. Ratings are not required, or available, for the Wisconsin Local Government Investment Pool (LGIP). The Town has no investment policy that would further limit its investment choices. The Town's only investments at December 31, 2022 are in certificates of deposit and the Wisconsin Local Government Investment Pool; both of these investments are exempt from rating.

Concentrations of credit risk – The Town does not currently have a policy that addresses concentration of credit risk. At December 31, 2022, the Town had no investments in any one issuer that represented 5% of more of the total of the Town's investments.

NOTE 2 - CASH AND INVESTMENTS, continued

The Town's cash and investment balances at December 31, 2022, were as follows:

Reconciliation of Government Activities Cash to the Statement of Net Position:

Cash on deposit with financial institutions	$	3,215,646
Cash on hand		548,052
Investments:		
Local Government Investment Pool		1,481,059
Total cash and investments		5,244,757
Less: Cash and investments held in fiduciary funds		(3,381,187)
Total cash and investments governmental activities per the Statement of Net Position	$	1,863,570

Reconciliation of Business-Type Activities Cash to the Statement of Net Position:

Cash and Restricted cash	$	144,629
Investments:		
Local Government Investment Pool		529,638
Cash and equivalents per statement of cash flows		674,267
Certificates of deposit		247,586
Total cash and investments business type activities per the Statement of Net Position	$	921,853

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2022, the fair value of the Town's share of LGIP's assets was substantially equal to the amount reported in these financial statements.

NOTE 3 - RECEIVABLES

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period.

NOTE 3 – RECEIVABLES, continued

Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

Property taxes receivable	$ 1,428,840
Special & other assessments receivable	15,675
Lease receivable	101,647
Total Deferred Revenue	$ 1,546,162

Amounts from the 2022 Tax Roll are payable as follows:

La Crosse County	$ 1,445,400
La Crosse School District	3,699,581
Western Wisconsin VTAE District	538,557
Town of Campbell	2,401,472
Total Tax Roll	$ 8,085,010

A business located within the Town has a lease with the Town for the use of the harbor. The lease commenced on July 1, 2001 and ends on June 30, 2026. The business renegotiated monthly payments of principal and interest of $2,625 on the lease. The balance of the lease receivable is $108,513 as of December 31, 2022 using an implicit interest rate of 3.75%. The Town received payments totaling $31,500 toward the lease as of December 31, 2022.

Lease receivables maturities are as follows:

	Lease Receivable		
Year	Total Payments	3.75% Interest	Principal
2023	$ 31,500	$ 3,331	$ 28,169
2024	31,500	2,256	29,244
2025	31,500	1,140	30,360
2026	14,013	139	13,874
Totals	**$ 108,513**	**$ 6,866**	**$ 101,647**

NOTE 4 – INTER FUND RECEIVABLES AND PAYABLES

Inter fund receivables and payables result from expense allocations and are offset on the Statement of Net Position at December 31, 2022.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 is as follows:

Governmental Activities:	Balance 01/01/22	Additions	Deletions	Balance 12/31/22
Capital assets not being depreciated:				
Land	$ 250,400	$ -	$ -	$ 250,400
Capital assets being depreciated:				
Building and improvements	1,377,434	-	-	1,377,434
Equipment	924,087	147,844	-	1,071,931
Vehicles	1,192,813	287,241	80,937	1,399,117
Water mains	780,741	-	-	780,741
Infrastructure	2,563,340	5,272	-	2,568,612
Total at historical cost	7,088,815	440,357	80,937	7,448,235
Less accumulated depreciation:				
Buildings	759,766	29,511	-	789,277
Equipment	695,876	51,406	-	747,282
Vehicles	612,842	124,927	80,937	656,832
Water mains	242,780	-	-	242,780
Infrastructure	295,926	67,409	-	363,335
Total accumulated depreciation	2,607,190	273,253	80,937	2,799,506
Total Capital Assets, Net	$ 4,481,625	$ 167,104	$ -	$ 4,648,729

A summary of depreciation expense by function is as follows:

Governmental Activities	
General government	$ 23,648
Public safety	119,170
Public works	108,562
Leisure activities	20,482
Conservation & development	1,391
Total Governmental Activities Depreciation Expense	$ 273,253

NOTE 5 – CAPITAL ASSETS, continued

Business Type Activities:	Balance 01/01/22	Additions	Deletions	Balance 12/31/22
Capital assets not being depreciated:				
Land	$ 11,325	$ -	$ -	$ 11,325
Construction in progress	-	37,956	-	37,956
Capital assets being depreciated:				
Building and improvements	13,161	-	-	13,161
Collecting mains	1,678,582	464,459	-	2,143,041
Pumping station	1,967,614	309,951	-	2,277,565
Monitoring station	39,720	-	-	39,720
Pumping equipment	185,675	-	-	185,675
Vehicles	120,169	-	-	120,169
Office equipment	6,048	-	-	6,048
Total at historical cost	4,022,294	812,366	-	4,834,660
Less accumulated depreciation	1,856,688	126,500	-	1,983,188
Total Capital Assets, Net	$ 2,165,606	$ 685,866	$ -	$ 2,851,472

NOTE 6 – PROPERTY TAX LEVY LIMIT

Wisconsin law limits the Town's future tax levies. Generally, the Town is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the greater of the percentage change in the Town's equalized value due to new construction, or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The Town is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

NOTE 7 - SHORT-TERM OBLIGATION

Short term obligation activity for the year ended December 31, 2022 is as follows:

	Balance 01/01/22	Additions	Retirements	Balance 12/31/22
Governmental Activities				
G.O. Direct Borrowing	$ 210,000	$ 204,866	$ 210,000	$ 204,866

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/2022
State Bank Financial	12/29/22	8.50%	06/29/23	$ 204,866

Interest expense on short term notes totaled $1,898 for the year ended December 31, 2022.

NOTE 8 – LONG TERM DEBT

The Town may issue long term debt in accordance with Wisconsin Statute Section 67.03(1). Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, debt may be authorized exceeding that debt limit for specific purposes when approved by the citizenry. Such debt is designated as being "outside the debt limit". All of the Town's debt is considered direct borrowings and classified as inside the debt limit. In addition, the Town did not have any authorized, unissued debt.

Direct borrowing activity for the year ended December 31, 2022 is as follows:

	Balance 01/01/22	Additions	Retirements	Balance 12/31/22	Due Within One Year
Governmental Activities					
G.O. direct borrowing	$ 694,696	$ 235,061	$ 436,557	$ 493,200	$ 315,646
Total Long-Term Debt	**$ 694,696**	**$ 235,061**	**$ 436,557**	**$ 493,200**	**$ 315,646**

General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the Town. The statutes of the State of Wisconsin restrict the Town's general obligation indebtedness to 5% of the equalized value of $481,173,200 for all property in the Town. At December 31, 2022, the Town's debt limit was $24,058,660 and indebtedness subject to the limit was $493,200.

General obligation debt at December 31, 2022 is comprised of the following individual issues:

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/22
State Trust Fund note	12/14/18	4.25%	03/15/23	$ 93,992
State Trust Fund note	12/14/18	4.25%	03/15/23	187,984
State Trust Fund note	08/29/11	5.00%	03/15/31	97,933
NCL Gov. Capital note	03/15/22	4.40%	05/01/27	86,415
John Deere note	01/30/20	0.00%	01/30/25	26,876
Total G.O. Debt				**$ 493,200**

NOTE 8 – LONG TERM DEBT, continued

Debt service requirements to maturities at December 31, 2022 are as follows:

	Governmental Activities General Obligation Debt	
Years	Principal	Interest
2023	$ 315,646	$ 20,694
2024	34,800	7,580
2025	35,996	6,373
2026	28,296	5,121
2027	29,605	3,813
2028-2031	48,857	6,262
Totals	**$ 493,200**	**$ 49,843**

Estimated payments for unfunded retirement and compensated absences are not included in the debt service requirement schedules. The amounts attributable to governmental activities will be liquidated by the general fund.

NOTE 9 – OTHER DEBT

The following is a summary of changes during 2022 and balances for accrued compensated absences of the Town as of December 31, 2022.

	Balance 01/01/22	Additions	Retirements	Balance 12/31/22	Due Within One Year
Governmental Activities					
Compensated absences	$ 60,325	$ 9,090	$ -	$ 69,415	$ -
Total Other Debt	**$ 60,325**	**$ 9,090**	**$ -**	**$ 69,415**	**$ -**

	Balance 01/01/22	Additions	Retirements	Balance 12/31/22	Due Within One Year
Business Type Activities					
Compensated absences	$ 34,790	$ -	$ 1,018	$ 33,772	$ -
Total Other Debt	**$ 34,790**	**$ -**	**$ 1,018**	**$ 33,772**	**$ -**

NOTE 10 – COMMITMENTS AND CONTINGENCIES

From time to time the Town is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Town Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

The Town continues to collaborate with the City of La Crosse and the Department of Natural Resources to find a solution to the PFAS water contamination issue the Town and its residents face. The Town holds no financial obligations pertaining to the contamination.

The Town is in the process of drilling a test well to get additional information relating to the PFAS contamination. A $192,000 contract for the well has been signed. Of this amount, $147,000 remains outstanding as of December 31, 2022. The Town received $100,000 from La Crosse County in 2022 to cover a portion of the project expenses.

A contract was signed by the Town to purchase a vehicle for the Fire Department in 2023. The $56,000 cost of the vehicle is expected to be offset by a $50,000 EMS grant.

The Town has committed to a contract for a sewer lining project in 2023 at an estimated cost of $198,000.

The Municipality has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

NOTE 11 – EMPLOYEE RETIREMENT PLAN

Plan description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statues. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issued a standalone Annual Comprehensive Financial Report (ACFR), which can be found at *https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements*. Additionally, EFT issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Year	Core Fund Adjustment	Variable Fund Adjustment
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and & Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $65,816 in contributions from the Town.

Contribution rates as of December 31, 2022 are:

Employee Category	Employee	Employer	Duty Disability
General (including teachers, executives, and elected officials)	6.50%	6.50%	0.00%
Protective with Social Security	6.50%	12.00%	0.04%
Protective without Social Security	6.50%	16.40%	0.04%

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At December 31, 2022, the Town reported an asset of $444,201 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021, and the total pension asset used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net pension asset was based on the Town's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the Town proportion was .00550%, which was an increase of .0021% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2022, the Town recognized a decrease in pension expense of $38,133.

At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred inflows of Resources
Differences between expected and actual experience	$ 717,585	$ 51,745
Changes in assumptions	82,872	-
Net differences between projected and actual earnings on pension plan investments	-	993,716
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,421	2,137
Employer contributions subsequent to the measurement date	66,338	-
Total	$ 869,216	$ 1,047,598

$66,338 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31:	Deferred Outflows of Resources	Deferred inflows of Resources
2023	$ 363,040	$ 383,855
2024	211,514	331,475
2025	141,860	194,721
2026	86,464	137,547

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Actuarial Assumptions

The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2020
Measurement Date of Net Pension Liability (Asset)	December 31, 2021
Experience Study:	January 1, 2018-December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. Post-retirement Adjustments of 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The total pension asset for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

Long-term expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Retirement Funds
Asset Allocation Targets and Expected Returns
As of December 31, 2021

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of	Long-Term Expected Real Rate of Return %
Global Equities	52.0 %	6.8 %	4.2 %
Fixed Income	25.0	4.3	1.8
Inflation Sensitive Assets	19.0	2.7	0.2
Real Estate	7.0	5.6	3.0
Private Equity/Debt	12.0	9.7	7.0
Total Core Fund	115.0 %	6.6 %	4.0 %
Variable Fund Asset Class			
US Equities	70 %	6.3 %	3.7 %
International Equities	30	7.2	4.6
Total Variable Fund	100 %	6.8 %	4.2 %

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securites. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Single Discount rate

A single discount rate of 6.80% was used to measure the total pension liability, as opposed to a discount rate of 7.0% for the prior year. This single discount rate was based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 1.84% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2021. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determine contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset/liability.

Sensitivity of the Town's proportionate share of the net pension (asset) liability to changes in the discount rate

The following presents the Town's proportionate share of the net pension (asset) liability calculated using the discount rate of 6.80 percent, as well as what the Town's proportionate share of the net pension (asset) liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase To Discount Rate (7.80%)
Town of Campbell's proportionate share of the net pension liability (asset)	$ 315,192	$ (444,201)	$ (990,824)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at *https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements*.

Payables to the pension plan at December 31, 2022 were $13,221. This represents contributions earned as of December 31, 2022, but for which payment was not remitted to the pension plan until subsequent to year-end.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE

Plan Description

The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at https://etf.wi.gov/about-eft/reports-and-studies/financial-reports-and-statements. Additionally, EFT issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for re-65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2022 are:

Covered Type	Employer Contribution
25% Post Retirement Coverage	20% of employee contribution

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contributions rates per $1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2020 are as listed below:

Life Insurance
Employee Contribution Rates*
For the year ended December 31, 2021

Attained Age	Basic	Supplemental
Under 30	$0.05	$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized $205 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2022, the Town reported a liability of $59,441 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2021 rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net OPEB liability was based on the Town's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2022, the Town's proportion was 0.01006%, which was an increase of 0.00126% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2022, the Town recognized OPEB expense of $8,848.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEBS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 3,024
Net differences between projected and actual investment earnings on plan investments	773	-
Change in actuarial assumptions	17,960	2,881
Changes in proportion and differences between employer contributions and proportionate share of contributions	8,846	736
Employer contributions subsequent to the measurement date	210	-
Total	$ 27,789	$ 6,641

$210 reported as deferred outflows related to OPEB resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	Deferred Outflows of Resources	Deferred Inflows of Resources
2023	$ 6,266	$ 1,893
2024	6,176	1,893
2025	5,875	1,727
2026	5,515	628
2027	2,883	344
Thereafter	864	156
Total	$ 27,579	$ 6,641

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Actuarial assumptions

The total OPEB liability in the January 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2021
Measurement Date of Net Pension Liability:	December 31, 2021
Experience Study:	January 1, 2018-December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.06%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.17%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the Total OPEB Liability changed from the prior year, including the price inflation, mortality and separation rates. The total OPEB liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the January 1, 2021 actuarial valuation.

Long-term expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2021

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	45%	1.68%
US Long Credit Bonds	Bloomberg US Long Credit	5%	1.82%
US Mortgages	Bloomberg US MBS	50%	1.94%
Inflation			2.30%
Long-Term Expected rate of return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate increased from 2.20% as of December 31, 2020 to 2.30% as of December 31, 2021.

Single Discount Rate

A single discount rate of 2.17% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.25% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.12% as of December 31, 2020 to 2.06% as of December 31, 2021. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the Town's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 2.17%, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.17%) or 1-percentage-point higher (3.17%) than the current rate:

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

	1% Decrease to Discount Rate (1.17%)	Current Discount Rate (2.17%)	1% Increase to Discount Rate (3.17%)
Town's proportionate share of the net OPEB liability	$ 80,639	$ 59,441	$ 43,489

Payables to the OPEB Plan

Payables to the OPEB plan at December 31, 2022 were $0. This represents contributions earned as of December 31, 2022, but for which payment was not remitted to the OPEB plan until subsequent to year-end.

NOTE 13 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft or, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains commercial insurance covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 14 – SUBSEQUENT EVENTS

The Town subsequently approved a bid for a sewer rehabilitation project for $528,176.

The Town's management has evaluated subsequent events through April 4, 2023, the date the financial statements were available to be issued. No subsequent event adjustments were made to the financial statements.

NOTE 16 - EFFECT OF NEW ACCOUNTING STANDARDS ON FINANCIAL STATEMENTS

The Government Accounting Standards Board (GASB) has approved the following:

- Statement No. 91, *Conduit Debt Obligations*
- Statement No.94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 98, *The Annual Comprehensive Financial Report*
- Statement No. 100, *Accounting Changes and Error Corrections*
- Statement No. 101, *Compensated Absences*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Actual 12/31/2022	2022 Original Budget	2022 Final Budget	Final Budget Variance	% of Budget
Taxes					
General property taxes	$ 877,354	$ 877,353	$ 877,353	$ 1	100.00%
Debt service taxes	529,210	529,210	529,210	-	100.00%
Mobile home taxes	9,785	13,000	13,000	(3,215)	75.27%
Room taxes	35,602	40,000	40,000	(4,398)	89.01%
Taxes from tax exempt entities	5,526	7,000	7,000	(1,474)	78.94%
Interest earned on taxes	322	250	250	72	128.80%
Omitted taxes	3,700	3,700	3,700	-	100.00%
Total Taxes	1,461,499	1,470,513	1,470,513	(9,014)	99.39%
Special Assessments					
Total Special Assessments	593	200	200	393	296.50%
Intergovernmental					
Federal Grant Payments	200,603	131,524	131,524	69,079	152.52%
Shared taxes from state	407,077	309,309	309,309	97,768	131.61%
Fire insurance tax from state	15,041	14,000	14,000	1,041	107.44%
Recycling grant	10,679	10,800	10,800	(121)	98.88%
Law enforcement	1,915	650	650	1,265	294.62%
State aid - transportation	153,138	153,137	153,137	1	100.00%
Other state payments	243,221	105,300	105,300	137,921	230.98%
Other local payments	125,000	-	-	125,000	0.00%
Total Intergovernmental	1,156,674	724,720	724,720	431,954	159.60%
Licenses and Permits					
Liquor and malt beverage licenses	5,370	5,300	5,300	70	101.32%
Operators' license	2,679	2,600	2,600	79	103.04%
Cigarette license	200	200	200	-	100.00%
TV franchise license	6,603	9,000	9,000	(2,397)	73.37%
Mobile home park licenses	114	114	114	-	100.00%
Dog Licenses	1,060	1,000	1,000	60	106.00%
Cat License	4,949	5,000	5,000	(51)	98.98%
Bicycle licenses	24	15	15	9	160.00%
Building permits	20,537	26,000	26,000	(5,463)	78.99%
Board of adjustment fees	200	1,000	1,000	(800)	20.00%
Open street permits	200	750	750	(550)	26.67%
Park permits	100	150	150	(50)	66.67%
Boat launch permits	24,527	25,000	25,000	(473)	98.11%
Total Licenses and Permits	66,563	76,129	76,129	(9,566)	87.43%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2022

	Actual 12/31/2022	2022 Original Budget	2022 Final Budget	Final Budget Variance	% of Budget
Fines, Forfeits, and Penalties					
Court penalties and costs	$ 11,600	$ 13,000	$ 13,000	$ (1,400)	89.23%
Parking violations	3,319	4,500	4,500	(1,181)	73.76%
Total Fines and Penalties	14,919	17,500	17,500	(2,581)	85.25%
Public Charges for Services					
Photocopy charges	30	100	100	(70)	30.00%
License publication fee	110	100	100	10	110.00%
Sale of material and supplies	213	500	500	(287)	42.60%
Weed cutting	-	100	100	(100)	0.00%
Faxing charges	-	25	25	(25)	0.00%
Police reports	576	200	200	376	288.00%
Planning Commission Charges	-	600	600	(600)	0.00%
Community center	3,875	3,000	3,000	875	129.17%
Total Public Charges for Services	4,804	4,625	4,625	179	103.87%
Intergov't. Charges for Serv.					
Snow removal	3,290	3,135	3,135	155	104.94%
Other Revenues					
Interest income	25,244	7,000	7,000	18,244	360.63%
Rent of land for signs	1,350	1,800	1,800	(450)	75.00%
Donations	31,862	7,800	7,800	24,062	408.49%
Lease principal payments	27,134	27,134	27,134	-	100.00%
Lease interest payments	4,848	4,816	4,816	32	100.66%
Insurance recoveries	5,426	-	-	5,426	0.00%
Miscellaneous revenue	1,510	500	500	1,010	302.00%
Total Other Revenues	97,374	49,050	49,050	48,324	198.52%
Other Financing Sources					
Sales of General Fixed Assets	21,800	4,000	11,074	10,726	196.86%
Note proceeds	235,061	210,000	210,000	25,061	111.93%
Total Other Financing Sources	256,861	214,000	221,074	35,787	116.19%
Total Revenues and Other Financing Sources	**$ 3,062,577**	**$ 2,559,872**	**$ 2,566,946**	**$ 495,631**	**119.31%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2022

General Government	Actual 12/31/22	2022 Original Budget	2022 Final Budget	Final Budget Variance	% of Budget
Town Board					
Wages	$ 12,000	$ 12,600	$ 12,600	$ 600	95.24%
Fringe benefits	918	1,000	1,000	82	91.80%
Expenses	2,169	750	750	(1,419)	289.20%
Notices	619	1,100	1,100	481	56.27%
LAPC annual dues	1,704	1,763	1,763	59	96.65%
Chamber of commerce	-	415	415	415	0.00%
WI Towns Association	1,314	1,255	1,255	(59)	104.70%
WI Urban Towns	1,080	1,100	1,100	20	98.18%
Internet web site	90	100	100	10	90.00%
Total Town Board	19,894	20,083	20,083	189	99.06%
Town Board - Attorney Fees					
Attorney expenses - General	5,138	7,000	7,000	1,862	73.40%
Town Chairman					
Salaries	3,600	3,675	3,675	75	97.96%
Fringe benefits	275	280	280	5	98.21%
Expenses	-	80	80	80	0.00%
Total Town Chairman	3,875	4,035	4,035	160	96.03%
Town Clerk					
Expenses	13,081	13,000	13,000	(81)	100.62%
Total Town Clerk	13,081	13,000	13,000	(81)	100.62%
Clerk's Office					
Salaries	87,306	84,739	84,739	(2,567)	103.03%
Fringe benefits	36,610	32,190	32,190	(4,420)	113.73%
Total Clerk's Office	123,916	116,929	116,929	(6,987)	105.98%
Elections					
Salaries	4,385	4,000	4,000	(385)	109.63%
Expenses	1,926	4,000	4,000	2,074	48.15%
Total Elections	6,311	8,000	8,000	1,689	78.89%
Financial Administration					
General and accounting	2,464	4,000	4,000	1,536	61.60%
Independent audit	8,900	10,000	10,000	1,100	89.00%
Total Financial Administration	11,364	14,000	14,000	2,636	81.17%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2022

	Actual 12/31/22	2022 Original Budget	2022 Final Budget	Final Budget Variance	% of Budget
Treasurer					
Total Treasurer	$ 2,562	$ 1,800	$ 1,800	$ (762)	142.33%
Assessor					
Total Assessor	20,511	18,200	18,200	(2,311)	112.70%
Town Hall Buildings & Plant					
Utilities	17,974	15,000	15,000	(2,974)	119.83%
Custodial expenses	5,503	9,000	9,000	3,497	61.14%
General operation	2,881	3,000	3,000	119	96.03%
Maintenance & repairs	2,988	5,500	5,500	2,512	54.33%
Technology	21,271	21,000	21,000	(271)	101.29%
Professional fees	44,068	5,500	5,500	(38,568)	801.24%
Insurance	53,584	67,000	67,000	13,416	79.98%
Total Hall Buildings & Plant	148,269	126,000	126,000	(22,269)	117.67%
Total General Government	**354,921**	**329,047**	**329,047**	**(25,874)**	**107.86%**
Police Department					
Salaries	402,373	401,114	401,114	(1,259)	100.31%
Fringe benefits	126,922	114,669	114,669	(12,253)	110.69%
Expenses	63,243	20,000	27,074	(36,169)	233.59%
K-9 Unit	9,960	5,000	5,000	(4,960)	199.20%
Maintenance & repairs	10,629	5,000	5,000	(5,629)	212.58%
Gas & oil	14,057	10,000	10,000	(4,057)	140.57%
Court costs	22,310	20,000	20,000	(2,310)	111.55%
Uniforms	3,585	3,000	3,000	(585)	119.50%
Training & school	6,366	5,000	5,000	(1,366)	127.32%
Reserves - General operations	1,992	2,550	2,550	558	78.12%
Attorney & expenses	10,879	5,000	5,000	(5,879)	217.58%
Total Police Department	672,316	591,333	598,407	(73,909)	112.35%
Fire Department					
Salaries	28,873	34,500	34,500	5,627	83.69%
Fringe benefits	2,710	3,500	3,500	790	77.43%
Expenses	12,661	28,200	28,200	15,539	44.90%
Maintenance & repairs	2,510	2,000	2,000	(510)	125.50%
Gas & oil	1,687	2,000	2,000	313	84.35%
Equipment repair	1,109	3,000	3,000	1,891	36.97%
Education	5,160	3,500	3,500	(1,660)	147.43%
Total Fire Department	54,710	76,700	76,700	21,990	71.33%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2022

	Actual 12/31/22	2022 Original Budget	2022 Final Budget	Final Budget Variance	% of Budget
First Responders					
Salaries	$ 16,556	$ 23,800	$ 23,800	$ 7,244	69.56%
Fringe benefits	1,081	2,330	2,330	1,249	46.39%
Expenses	3,020	6,100	6,100	3,080	49.51%
Total First Responders	20,657	32,230	32,230	11,573	64.09%
Building Inspector					
Expenses	31,450	22,000	22,000	(9,450)	142.95%
Total Building Inspector	31,450	22,000	22,000	(9,450)	142.95%
Emergency Government					
Expenses	15,750	3,500	15,750	-	100.00%
Total Emergency Government	15,750	3,500	15,750	-	100.00%
Total Public Safety	**794,883**	**725,763**	**745,087**	**(49,796)**	**106.68%**
Streets & Roads					
Salaries	121,852	119,029	119,029	(2,823)	102.37%
Fringe benefits	39,277	36,818	36,818	(2,459)	106.68%
Utilities	39,064	30,000	30,000	(9,064)	130.21%
General operations	13,427	7,500	7,500	(5,927)	179.03%
Machinery & Repairs	18,648	15,500	15,500	(3,148)	120.31%
Gas & oil	11,066	8,000	8,000	(3,066)	138.33%
Street maintenance	18,915	45,129	32,879	13,964	57.53%
Street drainage	11,038	10,000	10,000	(1,038)	110.38%
Clothing allowance	1,397	1,400	1,400	3	99.79%
Expenses	6,169	6,500	6,500	331	94.91%
Total Streets & Roads	280,853	279,876	267,626	(13,227)	104.94%
Transit					
Municipal Transit Unit-MTU	38,756	38,756	38,756	-	100.00%
Sanitation - Recycle					
Refuse & garbage	216,288	200,000	200,000	(16,288)	108.14%
Hazardous waste	6,479	7,500	7,500	1,021	86.39%
Recycling	21,373	18,000	18,000	(3,373)	118.74%
Total Sanitation - Recycle	244,140	225,500	225,500	(18,640)	108.27%
Total Public Works	**$ 563,749**	**$ 544,132**	**$ 531,882**	**$ (31,867)**	**105.99%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2022

	Actual 12/31/22	2022 Original Budget	2022 Final Budget	Final Budget Variance	% of Budget
Community Center					
Library - general operations	$ 6,694	$ 4,800	$ 4,800	$ (1,894)	139.46%
Expenses	4,652	6,000	6,000	1,348	77.53%
Maintenance & repairs	3,756	500	500	(3,256)	751.20%
Total Community Center	15,102	11,300	11,300	(3,802)	133.65%
Parks & Recreation Maint					
Expenses	18,830	32,000	32,000	13,170	58.84%
Maintenance & repairs	180	3,000	3,000	2,820	6.00%
Boat landing	12,454	20,000	20,000	7,546	62.27%
Total Parks & Recreation	31,464	55,000	55,000	23,536	57.21%
Conservation & Development					
Expenses	7,235	-	-	(7,235)	0.00%
Total Conservation & Development	7,235	-	-	(7,235)	0.00%
Total Culture, Rec. & Education	**53,801**	**66,300**	**66,300**	**12,499**	**81.15%**
Capital Outlay					
General government	-	10,000	10,000	10,000	0.00%
Police department	52,180	46,320	46,320	(5,860)	112.65%
Parks	-	6,000	6,000	6,000	0.00%
Fire department	147,844	138,100	138,100	(9,744)	107.06%
Highway equipment	235,061	150,000	150,000	(85,061)	156.71%
Streets & roads	5,272	15,000	15,000	9,728	35.15%
Total Capital Outlay	**440,357**	**365,420**	**365,420**	**(74,937)**	**120.51%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2022

	Actual 12/31/22	2022 Original Budget	2022 Final Budget	Final Budget Variance	% of Budget
Debt Service Principal					
Commissioners of Public Lands	$ 278,942	$ 278,942	$ 278,942	$ -	100.00%
Capital lease	148,646	-	-	(148,646)	0.00%
State bank	-	210,000	210,000	210,000	
John Deere loan	8,969	8,969	8,969	-	100.00%
Total Debt Principal	436,557	497,911	497,911	61,354	87.68%
Debt Service Interest					
Commissioners of Public Lands	19,005	28,799	28,799	9,794	65.99%
State bank	2,256	2,500	2,500	244	90.24%
Capital lease	1,354	-	-	(1,354)	0.00%
Total Debt Interest	22,615	31,299	31,299	8,684	72.25%
Total Debt Services	**459,172**	**529,210**	**529,210**	**70,038**	**86.77%**
Total Expenditures	**2,666,883**	**2,559,872**	**2,566,946**	**(99,937)**	**103.89%**
Excess (deficiency) of Revenues Over Expenditures	**395,694**	-	-	**395,694**	**0.00%**
Fund Balance, January 1, 2022	**1,132,393**	**1,132,393**	**1,132,393**	-	**100.00%**
Fund Balance, December 31, 2022	**$ 1,528,087**	**$ 1,132,393**	**$ 1,132,393**	**$ 395,694**	**134.94%**

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*
DECEMBER 31, 2022

Year Ending	Employer's Proportion (Percentage) of Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Collective Net Pension Liability (Asset) as a Percentage of the Employer's Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Assset)
2014	0.0044%	$ (109,117)	$ 514,798	-21.20%	102.74%
2015	0.0043%	$ 69,799	$ 483,382	14.44%	99.12%
2016	0.0043%	$ 35,375	$ 526,371	6.72%	99.12%
2017	0.0045%	$ (134,368)	$ 593,216	-22.65%	102.93%
2018	0.0049%	$ 173,099	$ 586,271	29.53%	96.45%
2019	0.0051%	$ (165,433)	$ 624,153	-26.51%	102.96%
2020	0.0053%	$ (331,064)	$ 675,745	-48.99%	105.26%
2021	0.0055%	$ (444,201)	$ 697,807	-63.66%	106.02%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*
DECEMBER 31, 2022

Year Ending	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	$ 44,081	$ 44,081	$ -	$ 514,798	8.56%
2015	$ 38,649	$ 38,649	$ -	$ 483,382	8.00%
2016	$ 41,728	$ 41,728	$ -	$ 526,371	7.93%
2017	$ 52,221	$ 52,221	$ -	$ 593,216	8.80%
2018	$ 51,722	$ 51,722	$ -	$ 586,271	8.82%
2019	$ 54,518	$ 54,518	$ -	$ 624,153	8.73%
2020	$ 63,755	$ 63,755	$ -	$ 675,745	9.43%
2021	$ 65,816	$ 65,816	$ -	$ 697,807	9.43%
2022	$ 66,338	$ 66,338	$ -	$ 708,360	9.37%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS*
DECEMBER 31, 2022

Year Ending	Employer's Proportion (Percentage) of Net OPEB Liability (Asset)	Employer's Proportionate Share (Amount) of the Net OPECB Liability (Asset)	Employer's Covered Payroll	Employer's Collective Net OPEB Liability (Asset) as a Percentage of the Employer's Covered Payroll	Plan Fiduciary Net Position as a percentage of the Total OPEB Liability (Asset)
2017	0.0064%	$ 19,237	$ 268,886	7.15%	44.81%
2018	0.0066%	$ 16,930	$ 588,000	2.88%	48.69%
2019	0.0079%	$ 33,444	$ 605,000	5.53%	37.58%
2020	0.0088%	$ 48,412	$ 656,000	7.38%	31.36%
2021	0.0101%	$ 59,441	$ 689,000	8.63%	29.57%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

TOWN OF CAMPBELL
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS*
DECEMBER 31, 2022

Year Ending	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Town's Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	$ 121	$ 121	$ -	$ 268,886	0.05%
2018	$ 126	$ 126	$ -	$ 588,000	0.02%
2019	$ 141	$ 141	$ -	$ 605,000	0.02%
2020	$ 175	$ 175	$ -	$ 656,000	0.03%
2021	$ 205	$ 205	$ -	$ 689,000	0.03%
2022	$ 210	$ 210	$ -	$ 700,000	0.03%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The table will be built prospectively as the information becomes available.

See notes to required supplementary information.

NOTE 1 - BUDGETARY INFORMATION

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Chairman and Board of Supervisors consider a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of an ordinance.
4. The Board of Supervisors approves transfers of budgeted amounts between departments within any fund; and, any revisions that alter the total expenditures of any fund must be approved by the Board of Supervisors.
5. Formal budgetary integration is employed as a management control device during the year for the general fund.
6. The budget for the general fund is adopted on a basis consistent with the generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended by the Board of Supervisors.
7. A budget has been adopted for the general fund and sewer fund.
8. Appropriations lapse at year-end unless specifically carried over. Carryovers to the following year were not material. Budgets are adopted at the fund level of expenditure.
9. The Town controls expenditures at the department level. Some individual departments experienced expenditures, which exceeded appropriations. The detail of those items can be found in the Town's year-end budget to actual report.

NOTE 2 – PENSION PLAN

Changes of benefit terms:

There were no changes of benefit terms for any participating employer in the WRS.

Changes in assumptions:

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31,2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

See notes to required supplementary information.

NOTE 3 – OTHER POST EMPLOYMENT BENEFIT

Changes of benefit terms:

There were no changes of benefit terms for any participating employer in the LRLIF.

Changes in assumptions:

In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

See notes to required supplementary information.

OTHER REPORTS

Engelson & Associates, Ltd.
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Trustees
and Town Chairman
Town of Campbell, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Campbell, Wisconsin as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Town of Campbell's basic financial statements, and have issued our report thereon dated April 4, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town of Campbell, Wisconsin's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Campbell, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Campbell, Wisconsin's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses that we consider to be significant deficiencies, 2022-001 and 2022-002.

Report on Compliance and Other Matters

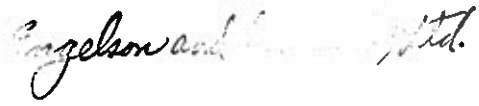
As part of obtaining reasonable assurance about whether the Town of Campbell, Wisconsin's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town of Campbell, Wisconsin's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the Town's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



La Crosse, Wisconsin
April 4, 2023

2022-001 – Segregation of Duties (design deficiency)

Criteria: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.

Condition: The Clerk/Treasurer position essentially completes all financial and recordkeeping duties of the general Town's operations. Accordingly, this does not allow for a proper segregation of duties for internal control purposes.

Cause: The lack of segregation of duties is due to a limited number of employees and the size of the Town's operations.

Effect: Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.

Recommendation: We recommend the Town Board continue to monitor the transactions and financial records of the Town.

View of responsible officials and planned corrective actions: The Board will monitor accounting activities on a day to day basis. They will continue to review all disbursements at the monthly Board meeting and compare financial results monthly to the budget.

2022-002 – Preparation of year-end financial statements and adjustments (design deficiency)

Criteria: The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential misstatement in the financial statements or notes.

Condition: Current Town staff maintains accounting records which reflect the Town's financial transactions; however, preparing the Town's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Town contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to prepare the annual financial reporting in an efficient manner. During the course of the audit, we made adjustments that in the aggregate had a material effect on the Town's financial statements.

Cause: Town management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect: Without our involvement, the Town may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America. If the audit firm did not properly prepare the year-end adjustments, the financial statements and the related footnote disclosures, the Town might not identify errors in advance of issuance.

2022-002 – Preparation of year-end adjustments and financial statements (design deficiency), continued

Recommendation: We recommend the Town continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Town is necessary to obtain a complete and adequate understanding of the Town's annual financial report.

View of responsible officials and planned corrective actions: The Town acknowledges that they are not experts in financial reporting and cannot afford to hire additional personnel for this purpose. However, they will continue to be alert to changes in financial reporting requirements to ensure that they are implemented by their auditor on a timely basis.

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TOWN OF CAMPBELL, WISCONSIN

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2023

TOWN OF CAMPBELL, WISCONSIN
FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT
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TOWN OF CAMPBELL, WISCONSIN
FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT
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Engelson & Associates, Ltd.
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Trustees and
Town Chairman
Town of Campbell, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Campbell, Wisconsin, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Campbell, Wisconsin, as of December 31, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our reports. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

The Town of Campbell has elected to omit management's discussion and analysis, which is required supplementary information that is not a required part of the basic financial statements.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2024 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Campbell's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town's internal control over financial reporting and compliance.

Engelson and Associates, Ltd.

La Crosse, Wisconsin
April 29, 2024

BASIC FINANCIAL STATEMENTS

TOWN OF CAMPBELL
STATEMENT OF NET POSITION
DECEMBER 31, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	$ 1,907,125	$ 271,648	$ 2,178,773
Receivables			
Taxes	1,249,027	1,009,210	2,258,237
Delinquent taxes	4,961	-	4,961
Special assessments	3,748	-	3,748
Other	19,320	52,152	71,472
Prepaid expenses	2,912	-	2,912
Due from (to) other funds	30,291	(30,291)	-
Lease receivable	73,478	-	73,478
Capital assets, net	4,738,752	3,555,445	8,294,197
Total Assets	8,029,614	4,858,164	12,887,778
Deferred Outlows of Resources			
OPEB - life insurance	17,724	5,642	23,366
Pension plan	884,079	232,410	1,116,489
Total deferred outflows of resources	901,803	238,052	1,139,855
Liabilities			
Accounts payable	115,830	41,305	157,135
Accrued liabilities	43,184	4,810	47,994
Deferred revenue	490,848	-	490,848
Short term notes due	52,500	-	52,500
Noncurrent liabilities			
Direct borrowing due within one year	87,300	-	87,300
Direct borrowing due in more than one year	90,247	-	90,247
Compensated absences	81,043	28,704	109,747
OPEB - life insurance	29,942	9,532	39,474
Net pension liability	236,665	62,215	298,880
Total Liabilities	1,227,559	146,566	1,374,125
Deferred Inflows of Resources			
Lease receivable	73,478	-	73,478
OPEB - life insurance	20,942	6,667	27,609
Pension plan	499,031	131,188	630,219
Property taxes	1,249,027	1,009,210	2,258,237
Total Deferred Inflows of Resources	1,842,478	1,147,065	2,989,543
Net Position			
Net investment in capital assets	4,561,205	3,555,445	8,116,650
Restricted for:			
K-9 unit	5,779	-	5,779
Pension benefit	148,383	39,007	187,390
Unrestricted	1,146,013	208,133	1,354,146
Total Net Position	$ 5,861,380	$ 3,802,585	$ 9,663,965

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total
Primary Government							
Governmental Activities							
General government	$ 435,563	$ 51,230	$ 12,446	$ -	$ (371,887)	$ -	$ (371,887)
Public safety	1,001,363	18,343	29,991	68,355	(884,674)	-	(884,674)
Public works	853,685	16,765	166,369	-	(670,551)	-	(670,551)
Leisure activities	76,942	27,724	-	-	(49,218)	-	(49,218)
Conservation and development	1,688	-	-	-	(1,688)	-	(1,688)
Interest on long-term debt	11,180	-	-	-	(11,180)	-	(11,180)
Total governmental activities	2,380,422	114,062	208,806	68,355	(1,989,199)	-	(1,989,199)
Business-Type Activities							
Sewer	1,050,914	1,127,763	-	-	-	76,849	76,849
Total business-type activities	1,050,914	1,127,763	-	-	-	76,849	76,849
Total primary government	3,431,336	1,241,825	208,806	68,355	(1,989,199)	76,849	(1,912,350)
General revenues and losses							
Taxes levied for general purposes					885,428	-	885,428
Taxes levied for debt service					543,412	-	543,412
Other taxes					23,623	-	23,623
Intergovernmental revenues not restricted for specific programs					433,966	-	433,966
Investment income					85,737	19,012	104,749
Miscellaneous					61,244	-	61,244
Gain(Loss) sale of asset					3,812	-	3,812
Total general revenues					2,037,222	19,012	2,056,234
Change in Net Position					48,023	95,861	143,884
Net Position, Beginning of Year					5,915,004	3,706,724	9,621,728
Prior Period Correction					(101,647)	-	(101,647)
Net Position, End of Year					$ 5,861,380	$ 3,802,585	$ 9,663,965

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	General	Total Governmental Funds
Assets		
Cash and investments	$ 1,907,125	$ 1,907,125
Receivables		
Taxes	1,249,027	1,249,027
Delinquent taxes - net of allowance	4,961	4,961
Special assessments	3,748	3,748
Other	19,320	19,320
Due from other funds	30,291	30,291
Prepaid expenses	2,912	2,912
Lease receivable	73,478	73,478
Total Assets	**$ 3,290,862**	**$ 3,290,862**
Liabilities		
Short term notes payable	$ 52,500	$ 52,500
Accounts payable	115,830	115,830
Accrued liabilities	37,381	37,381
Deferred revenue	490,848	490,848
Total Liabilities	696,559	696,559
Deferred Inflows of Resources		
Property taxes receivable	1,249,027	1,249,027
Special & other assessments receivable	3,748	3,748
Lease receivable	73,478	73,478
Total Deferred Inflows of Resources	1,326,253	1,326,253
Fund Balances		
Non-Spendable		
Prepaids	2,912	2,912
Unassigned	1,265,138	1,265,138
Total Fund Balance	1,268,050	1,268,050
Total Liabilities and Fund Balances	**$ 3,290,862**	**$ 3,290,862**

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023

Total governmental fund balances	$	1,268,050
Amounts reported for governmental activities in the statement of net position are different because:		
The proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements:		
Net pension asset (liability)		(236,665)
Deferred outflows and inflows of resources are related to pensions are applicable to future periods, and therefore, are not reported in the governmental funds		
Deferred outflows of resources		884,079
Deferred inflows of resources		(499,031)
The proportionate share of the net OPEB liability for the Local Retiree Life Insurance Fund administered by the Wisconsin Department of Employee Trust Funds is reported on the statement of net position, but is not reported in the governmental funds:		
Net OPEB liability - Life insurance		(29,942)
Deferred outflows and inflows of resources are related to OPEB life insurance are applicable to future periods, and therefore, are not reported in the governmental funds		
Deferred outflows of resources		17,724
Deferred inflows of resources		(20,942)
Capital assets used in governmental activities that are not current financial resources and therefore are not reported in governmental funds balance sheet:		
Total capital assets		7,734,401
Accumulated depreciation on capital assets		(2,995,649)
Long term assets that are not available to pay current period expenditures and therefore are deferred in the governmental funds balance sheet:		
Special assessments		3,748
Long term liabilities that are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet:		
Accrued compensated absences		(81,043)
General obligation debt		(177,547)
Accrued interest on long term debt		(5,803)
Net Position of Governmental Activities	$	5,861,380

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	General	Total Governmental Funds
Revenues		
Taxes	$ 1,464,390	$ 1,464,390
Special assessments	15,114	15,114
Intergovernmental	711,127	711,127
Licenses and permits	70,575	70,575
Fines, forfeitures, and penalties	18,125	18,125
Public charges for services	7,798	7,798
Investment income	85,737	85,737
Miscellaneous revenue	35,525	35,525
Total Revenues	2,408,391	2,408,391
Expenditures		
Current		
General government	575,196	575,196
Public safety	820,880	820,880
Public works	536,054	536,054
Leisure activities	57,561	57,561
Capital outlay		
General government	13,479	13,479
Public safety	193,955	193,955
Public works	168,917	168,917
Debt Service		
Principal retirement	315,654	315,654
Interest and fiscal charges	18,691	18,691
Total Expenditures	2,700,387	2,700,387
Excess of Revenues Over (Under) Expenditures	(291,996)	(291,996)
Other Financing Sources (Uses)		
Sale of general property and equipment	3,812	3,812
Lease principal payments	28,147	28,147
Total Other Financing Sources (Uses)	31,959	31,959
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(260,037)	(260,037)
Fund Balances, January 1, 2023	1,528,087	1,528,087
Fund Balances, December 31, 2023	$ 1,268,050	$ 1,268,050

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2023

Net change in fund balances - total governmental funds	$	(260,037)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives:		
Capital outlay		376,352
Depreciation expense		(286,162)
Some revenues in the governmental funds have already been recorded as revenues and an asset on the statement of net position		
Special assessments and other deferred revenue		(11,927)
Some expenditures do not require the use of current financial resources and therefore are not reported in the governmental funds statement of revenue and expenditures:		
Accrued compensated absences		(11,628)
Accrued interest on long term debt		7,511
Pension expense		(72,804)
OPEB expense - Life insurance		(8,936)
The issuance of long term debt provides current financial resources and the repayment of principal of long term debt consumes financial resources of governmental funds. However, neither transaction has any effect on net position.		
General obligation debt principal		315,654
Change in Net Position of Governmental Activities	**$**	**48,023**

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2023

	Business Type Activities
	Sewer Utility
Assets	**2023**
Current Assets	
Cash and equivalents	$ 23,101
Certificates of deposit	248,547
Taxes receivable	1,009,210
Delinquent customer charges	52,152
Total Current Assets	1,333,010
Noncurrent assets	
Capital assets, net	3,555,445
Total Non Current Assets	3,555,445
Total Assets	4,888,455
Deferred Outflows of Resources	
Pension plan	232,410
OPEB - life insurance	5,642
Total Deferred Outflows of Resources	238,052
Liabilities	
Current Liabilities	
Accounts payable	41,305
Accrued expenses	4,810
Due to other funds	30,291
Total Current Liabilities	76,406
Noncurrent Liabilities	
Accrued compensated absences	28,704
OPEB - life insurance	9,532
Net pension liability	62,215
Total Noncurrent Liabilities	100,451
Total Liabilities	176,857
Deferred Inflows of Resources	
Property taxes	1,009,210
OPEB - life insurance	6,667
Pension plan	131,188
Total Deferred Inflows of Resources	1,147,065
Net Position	
Net investment in capital assets	3,555,445
Restricted for pension benefit	39,007
Unrestricted	208,133
Total Net Position	$ 3,802,585

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Business Type Activities
	Sewer Utility
Operating Revenues	
Charges for services	$ 1,127,763
Operating Expenses	
Operation and maintenance	905,591
Depreciation	145,323
Total Operating Expenses	1,050,914
Operating Income	76,849
Nonoperating Revenues	
Interest income	19,012
Total Nonoperating Revenues	19,012
Change in Net Position	95,861
Net Position, Beginning of Year	3,706,724
Net Position, End of Year	$ 3,802,585

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Business Type Activities
	Sewer Utility
Cash Flows From Operating Activities	
Cash received from customers	$ 1,033,547
Cash payments to employees for services	(309,326)
Cash payments to suppliers for goods and services	(544,142)
Net Cash Provided By Operating Activities	180,079
Cash Flows From Capital and Related Financing Activities	
Plant additions	(849,296)
Net Cash Used In Capital and Related Financing Activities	(849,296)
Cash Flows From Investing Activities	
Purchase of certificates of deposit	(961)
Interest income received	19,012
Net Cash Provided By Investing Activities	18,051
Net Increase in Cash	(651,166)
Cash and Restricted Cash, January 1, 2023	674,267
Cash and Restricted Cash, December 31, 2023	$ 23,101

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Business Type Activities	
	Sewer Utility	
Reconciliation of income from operations to net cash provided by operating activities		
Income from operations	$	76,849
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation		145,323
Pension expense		5,815
OPEB expense - Life insurance		(3,744)
(Increase) decrease in assets:		
Taxes receivable		(52,252)
Delinquent customer charges		(41,964)
Increase (decrease) in liabilities:		
Accounts payable		(21,345)
Due to other funds		23,679
Deferred revenues		52,252
Other current liabilities		(4,534)
Net Cash Provided By Operating Activities	$	180,079

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2023

	Tax Custodial Collection Fund
Assets	
Cash and investments	$ 2,127,409
Taxes receivable	5,994,069
Total Assets	8,121,478
Liabilities	
Due to other governments	5,859,493
Due to other funds	2,261,985
Total Liabilities	8,121,478
Net Position	$ -

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Tax Custodial Collection Fund
Additions	
Tax collections for other governments	$ 6,640,495
Total Additions	6,640,495
Deductions	
Payments of tax to other governments	6,640,495
Total Deductions	6,640,495
Net increase (decrease) in fiduciary net position	-
Net position - beginning	-
Net position - ending	$ -

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Campbell, Wisconsin conform to U.S. generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Town did not adopt any new standards in the current year. The following is a summary of the more significant policies used in the preparation of these financial statements:

A. Reporting Entity

In evaluating how to define the Town, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Town is able to exercise oversight responsibilities. The Town does not have any component units at December 31, 2023.

B. Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

B. Basis of Presentation, continued

Fund Financial Statements

Financial statements of the Town are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the later are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. All other funds are aggregated and reported as non-major governmental or non-major proprietary funds.

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the Town's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

Proprietary Funds - Proprietary funds are used to account for the Town's ongoing activities that are similar to those found in the private sector where the intent of the governing body is that the cost of providing goods and services to the general public be financed or recovered primarily through user charges.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

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

The Town has one major governmental fund:

General Fund - The general fund is the required operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

B. Basis of Presentation, continued

The Town has one major enterprise fund:

Sewer Fund – The Sewer Fund is used to account for the provision of sewer service to the residents of the Town. Activities of the fund include administration, operations and maintenance of the sewer system and billing and collection activities. The fund also accounts for, and the payment of, long-term debt principal and interest for sewer system debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted as necessary to ensure the integrity of the funds.

The Town does not have any non-major funds.

Fiduciary Funds - Trust and Custodial funds are used to account for assets held by the Town in a trustee capacity or as an agent for other individuals, private organizations, other governments, and/or other funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Transactions pertaining to the Town's tax roll are accounted for in a Custodial fund.

C. Measurement Focus and Basis of Accounting

Government-wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's Sewer Utility and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Governmental Funds – The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included in the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in current financial resources.

C. **Measurement Focus and Basis of Accounting, continued**

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Town is entitled to the resources and the amounts are available. Amounts owed to the Town which are not available are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The Town reports deferred revenues on its governmental funds balance sheet. Deferred revenues arise from taxes levied in the current year which are for subsequent year's operations. For governmental fund financial statements, deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the Town has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Proprietary funds - All proprietary funds are accounted for on a flow of economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and all liabilities (whether current or non-current) associated with the operations of these funds are included on the balance sheet. Under the accrual basis of accounting, revenues such as user fees are recognized in the accounting period in which they are earned; expenses are recognized in the period incurred. Unbilled receivables are recorded at estimated amounts for the period unbilled.

C. Measurement Focus and Basis of Accounting, continued

Proprietary fund operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total assets. Proprietary funds distinguish operating revenues and expense from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

Fiduciary Funds – Fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are accounted for using the accrual basis of accounting.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

D. Stewardship and Compliance

Budgets and Budgetary Accounting - The Town follows these procedures in establishing the budgetary data reflected in the basic financial statements:

a. During October, Town management submits to the Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Board resolution.

b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

c. During the year, formal budgetary integration is employed as a management control device for the general fund.

d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each department of the Town. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Board. The Town's Board approves transfers within and between departments and changes in the overall budget.

D. Stewardship and Compliance, continued

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2023.

E. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Town considers all deposits in financial institutions, government debt securities and certificates of deposits with an original maturity of three months or less to be cash equivalents.

F. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Town, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units in the accompanying agency fund balance sheet.

Property tax calendar – 2023 tax roll

Lien date and levy date	December 2023
Tax bills mailed	December 2023
First installment due	January 31, 2024
Second installment due	July 31, 2024
Personal property taxes-first installment due	January 31, 2024
Personal property taxes-second installment due	July 31, 2024
Tax sale date – 2023 delinquent real estate taxes	October 2026

Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the Town and the utilities because they have the right by law to place delinquent bills on the tax roll. It is the responsibility of the Town to collect delinquent special assessments and utility charges.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets. Any residual balance outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

In the governmental fund financial statements, advances to other funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore, are not available for appropriation.

G. Pension

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of account. This includes for purposes of measuring the following: net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense. Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

H. Other Post-Employment Benefits (OPEB)

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

I. Investments and Restricted Cash

Investments are stated at cost or amortized cost, which approximates fair value. Investments consist of certificates of deposit with maturities of 6 months.

J. Materials and Supplies

Inventory is valued at the lower of cost (first-in, first-out) or market. General fund inventory items are not material and are recognized as an expenditure in the year of purchase.

K. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type columns in the government-wide financial statements. GASB'S No. 34 requires the Town to report and depreciate new infrastructure assets effective January 1, 2004. Infrastructure assets are grouped with capital assets and include roads, bridges, curbs, gutters, sidewalks drainage systems and similar items. The retroactive reporting of infrastructure is encouraged, but not required for governments with revenues less than $10 million. The Town has elected not to report major general infrastructure assets retroactively.

The Town defines capital assets as those with an individual cost of more than $5,000 and an estimated useful life in excess of two years. All capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist.

K. Capital Assets, continued

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. No net interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Donated capital assets are recorded at fair market value at the time received. Interest on constructed capital assets is capitalized. When capital assets are purchased, they are capitalized and depreciated in the government-wide statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements.

The Town reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less costs to sell.

Depreciation is calculated using the straight-line method over the useful lives of the assets. The estimated lives are as follows:

Buildings	20-60 years	Machinery and Equipment	5-10 years
Sewer System	20-60 years	Improvements	20 years
Infrastructure	25 years		

L. Compensated Absences

Vacation and sick leave benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the Town will compensate the employee for the benefits. The accumulated vacation and sick leave liabilities at December 31, 2023 are determined on the basis of current salary rates and include salary related payments.

Vested vacation and sick leave are recorded as an expense in the government-wide financial statements for the period in which the leave was earned. For governmental funds, an expenditure is recorded only for the portion of unpaid compensated absences that is expected to be paid using current expendable available resources.

Payment of vacation and sick leave recorded in the government-wide financial statements is dependent upon many factors; therefore, the timing of future payments is not readily determinable. Management believes that sufficient resources will be available when payment is due.

M. Claims and Judgments

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

N. Direct Borrowings

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes payable.

Direct borrowings for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

O. Net Position

Government-wide Financial Statements

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

The Town applies restricted resources when expense is incurred for purposes for which both restricted and unrestricted net position is available.

Net position and displayed in three components:

1. Net investment in capital assets - consists of capital assets net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Also included here are deferred outflows of resources and deferred inflows of resources which are attributable to the acquisition, construction, or improvement of those assets.

2. Restricted component of net position – consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or

O. Net Position, continued

if the liability will be liquidated with the restricted assets reported. Constraints are placed on the use of restricted assets by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.

3. Unrestricted component of net position – consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

P. Fund Balance

Fund Financial Statements

Government fund equity is classified as fund balance. The Town reports fund balance according to the following classification:

a. Assigned fund balance – Amounts that are constrained by the Town intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body, or by an official to whom that authority has been given. With the exception of the General fund this is a residual fund balance classification for all governmental funds with positive balances.

b. Committed - Amounts that can be used only for specific purposes determined by a formal action of the Town Board. The Town Board is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through the same type of action it employed to previously commit those amounts.

c. Non-spendable fund balance – These amounts include current assets that are not expected to be converted to cash (prepaid and inventory) and long-term assets.

d. Restricted - Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

e. Unassigned fund balance – This is the residual classification of the General fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use resources first, and then unrestricted restricted resources, as they are needed.

The Town does not have a minimum fund balance policy.

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred outflows of resources are for the WRS pension system and OPEB life insurance.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports deferred inflows of resources for property taxes, unearned revenue, WRS pension system and OPEB life insurance. These amounts will be recognized as an inflow of resources in the subsequent year for which it was levied. The Town also has an additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources, special assessments, loans receivable, lease receivable, and accounts receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

NOTE 2 - CASH AND INVESTMENTS

Investment of municipal funds is restricted by state statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.

2 Bonds or securities of any county, city, drainage district, VTAE district, town or school district of the State of Wisconsin. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district or by the University of Wisconsin Hospitals and Clinics Authority.

3. Bonds or securities issued or guaranteed by the federal government.

4. The state local government investment pool.

5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

7. Repurchase agreements with public depositories, with certain conditions.

Additional restrictions may arise from local charters, ordinances, resolutions, and grant regulations.

NOTE 2 - CASH AND INVESTMENTS, continued

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. At year-end, the carrying amount of the Town's deposits was $2,734,596 the bank balance was $2,872,069 and the State Investment Pool balance was $1,571,586. Of the bank balance, $498,547 was covered by federal depository insurance and $400,000 was secured by the State of Wisconsin Public Deposit Guarantee Fund. The amount uncollateralized was $1,973,522 as of December 31, 2023.

Investments

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to the transaction, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town has not yet adopted an investment policy that addresses custodial credit risk. Of the Town's investments, none were exposed to custodial credit risk at December 31, 2023.

Interest Rate Risk – Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The Town has not yet adopted an investment policy that addresses interest rate risk. State Statutes limit the maturity of commercial paper and corporate bonds to not more than seven years.

		Remaining Maturity (in Years)			
	Fair Value	0-1	1-5	6-10	More than 10
Certificates of Deposit	$ 248,547	$ 248,547	$ -	$ -	$ -
LGIP	1,571,586	1,571,586	-	-	-
Totals	$ 1,820,133	$ 1,820,133	$ -	$ -	$ -

Credit Risk – State Statue limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations. Ratings are not required, or available, for the Wisconsin Local Government Investment Pool (LGIP). The Town has no investment policy that would further limit its investment choices. The Town's only investments at December 31, 2023 are in certificates of deposit and the Wisconsin Local Government Investment Pool; both of these investments are exempt from rating.

Concentrations of credit risk – The Town does not currently have a policy that addresses concentration of credit risk. At December 31, 2023, the Town had no investments in any one issuer that represented 5% of more of the total of the Town's investments.

NOTE 2 - CASH AND INVESTMENTS, continued

The Town's cash and investment balances at December 31, 2023, were as follows:

Reconciliation of Government Activities Cash to the Statement of Net Position:

Cash on deposit with financial institutions	$	2,473,168
Cash on hand		350
Investments:		
Local Government Investment Pool		1,561,016
Total cash and investments		4,034,534
Less: Cash and investments held in fiduciary funds		(2,127,409)
Total cash and investments governmental activities per the Statement of Net Position	$	1,907,125

Reconciliation of Business-Type Activities Cash to the Statement of Net Position:

Cash and Restricted cash	$	12,531
Investments:		
Local Government Investment Pool		10,570
Cash and equivalents per statement of cash flows		23,101
Certificates of deposit		248,547
Total cash and investments business type activities per the Statement of Net Position	$	271,648

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2023, the fair value of the Town's share of LGIP's assets was substantially equal to the amount reported in these financial statements.

NOTE 3 - RECEIVABLES

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period.

NOTE 3 – RECEIVABLES, continued

Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

Property taxes receivable	$ 1,249,027
Special & other assessments receivable	3,748
Lease receivable	73,478
PFAS research funds	490,848
Total Deferred Revenue	$ 1,817,101

Amounts from the 2023 Tax Roll are payable as follows:

La Crosse County	$ 1,388,715
La Crosse School District	3,961,288
Western Wisconsin VTAE District	509,490
Town of Campbell	2,261,985
Total Tax Roll	$ 8,121,478

A business located within the Town has a lease with the Town for the use of the harbor. The lease commenced on July 1, 2001 and ends on June 30, 2026. The business renegotiated monthly payments of principal and interest of $2,625 on the lease. The balance of the lease receivable is $77,013 as of December 31, 2023 using an implicit interest rate of 3.75%. The Town received payments totaling $31,500 toward the lease as of December 31, 2023.

Lease receivables maturities are as follows:

	Lease Receivable		
Year	Total Payments	3.75% Interest	Principal
2024	$ 31,500	$ 2,256	$ 29,244
2025	31,500	1,140	30,360
2026	14,013	139	13,874
Totals	**$ 77,013**	**$ 3,535**	**$ 73,478**

NOTE 4 – INTER FUND RECEIVABLES AND PAYABLES

Inter fund receivables and payables result from expense allocations and are offset on the Statement of Net Position at December 31, 2023.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 is as follows:

Governmental Activities:	Balance 01/01/23	Additions	Deletions	Balance 12/31/23
Capital assets not being depreciated:				
Land	$ 250,400	$ -	$ -	$ 250,400
Construction in progress	-	71,913	-	71,913
Capital assets being depreciated:				
Building and improvements	1,377,434	13,479	-	1,390,913
Equipment	1,071,931	74,547	85,186	1,061,292
Vehicles	1,399,117	209,903	5,000	1,604,020
Water mains	780,741	-	-	780,741
Infrastructure	2,568,612	6,510	-	2,575,122
Total at historical cost	7,448,235	376,352	90,186	7,734,401
Less accumulated depreciation:				
Buildings	789,277	29,400	-	818,677
Equipment	747,282	61,037	85,186	723,133
Vehicles	656,832	127,724	4,833	779,723
Water mains	242,780	15,615	-	258,395
Infrastructure	363,335	52,386	-	415,721
Total accumulated depreciation	2,799,506	286,162	90,019	2,995,649
Total Capital Assets, Net	$ 4,648,729	$ 90,190	$ 167	$ 4,738,752

A summary of depreciation expense by function is as follows:

Governmental Activities	
General government	$ 23,862
Public safety	120,459
Public works	120,772
Leisure activities	19,381
Conservation & development	1,688
Total Governmental Activities Depreciation Expense	$ 286,162

NOTE 5 – CAPITAL ASSETS, continued

Business Type Activities:	Balance 01/01/23	Additions	Deletions	Balance 12/31/23
Capital assets not being depreciated:				
Land	$ 11,325	$ -	$ -	$ 11,325
Construction in progress	37,956	31,577	37,956	31,577
Capital assets being depreciated:				
Building and improvements	13,161	-	-	13,161
Collecting mains	2,143,041	818,390	-	2,961,431
Pumping station	2,277,565	-	-	2,277,565
Monitoring station	39,720	-	-	39,720
Pumping equipment	185,675	37,285	12,637	210,323
Vehicles	120,169	-	-	120,169
Office equipment	6,048	-	-	6,048
Total at historical cost	4,834,660	887,252	50,593	5,671,319
Less accumulated depreciation	1,983,188	145,323	12,637	2,115,874
Total Capital Assets, Net	$ 2,851,472	$ 741,929	$ 37,956	$ 3,555,445

NOTE 6 – PROPERTY TAX LEVY LIMIT

Wisconsin law limits the Town's future tax levies. Generally, the Town is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the greater of the percentage change in the Town's equalized value due to new construction, or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The Town is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

NOTE 7 - SHORT-TERM OBLIGATION

Short term obligation activity for the year ended December 31, 2023 is as follows:

	Balance 01/01/23	Additions	Retirements	Balance 12/31/23
Governmental Activities				
G.O. Direct Borrowing	$ 204,866	$ 52,500	$ 204,866	$ 52,500

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/2023
State Bank Financial	05/04/23	7.50%	01/15/24	$ 52,500

Interest expense on short term notes totaled $5,619 for the year ended December 31, 2023.

NOTE 8 – LONG TERM DEBT

The Town may issue long term debt in accordance with Wisconsin Statute Section 67.03(1). Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, debt may be authorized exceeding that debt limit for specific purposes when approved by the citizenry. Such debt is designated as being "outside the debt limit". All of the Town's debt is considered direct borrowings and classified as inside the debt limit. In addition, the Town did not have any authorized, unissued debt.

Direct borrowing activity for the year ended December 31, 2023 is as follows:

	Balance 01/01/23	Additions	Retirements	Balance 12/31/23	Due Within One Year
Governmental Activities					
G.O. direct borrowing	$ 493,200	$ -	$ 315,653	$ 177,547	$ 87,300
Total Long-Term Debt	**$ 493,200**	**$ -**	**$ 315,653**	**$ 177,547**	**$ 87,300**

General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the Town. The statutes of the State of Wisconsin restrict the Town's general obligation indebtedness to 5% of the equalized value of $498,778,700 for all property in the Town. At December 31, 2023, the Town's debt limit was $24,938,935 and indebtedness subject to the limit was $177,547.

General obligation debt at December 31, 2023 is comprised of the following individual issues:

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/23
State Trust Fund note	08/29/11	5.00%	03/15/31	$ 89,049
NCL Gov. Capital note	03/15/22	4.40%	05/01/27	70,591
John Deere note	01/30/20	0.00%	01/30/25	17,907
Total G.O. Debt				**$ 177,547**

NOTE 8 – LONG TERM DEBT, continued

Debt service requirements to maturities at December 31, 2023 are as follows:

	Governmental Activities General Obligation Debt	
Years	Principal	Interest
2024	$ 34,800	$ 7,580
2025	35,990	6,373
2026	28,296	5,121
2027	29,605	3,813
2028	11,331	2,449
2029-2031	37,525	3,813
Totals	**$ 177,547**	**$ 29,149**

Estimated payments for unfunded retirement and compensated absences are not included in the debt service requirement schedules. The amounts attributable to governmental activities will be liquidated by the general fund.

NOTE 9 – OTHER LIABILITIES

The following is a summary of changes during 2023 and balances for accrued compensated absences of the Town as of December 31, 2023.

	Balance 01/01/23	Additions	Retirements	Balance 12/31/23	Due Within One Year
Governmental Activities					
Compensated absences	$ 69,415	$ 11,628	$ -	$ 81,043	$ -
Total Other Debt	**$ 69,415**	**$ 11,628**	**$ -**	**$ 81,043**	**$ -**

	Balance 01/01/23	Additions	Retirements	Balance 12/31/23	Due Within One Year
Business Type Activities					
Compensated absences	$ 33,772	$ -	$ 5,068	$ 28,704	$ -
Total Other Debt	**$ 33,772**	**$ -**	**$ 5,068**	**$ 28,704**	**$ -**

NOTE 10 – COMMITMENTS AND CONTINGENCIES

From time to time the Town is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Town Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

The Town continues to collaborate with the City of La Crosse and the Department of Natural Resources to find a solution to the PFAS water contamination issue the Town and its residents face. The Town holds no financial obligations pertaining to the contamination. La Crosse County has given the Town $500,000 to utilize for PFAS research. The Town has entered into an agreement with the University of Wisconsin to provide that research.

The Town is in the early stages of researching the development of a water system. Davy Engineering is assisting with this. No contracts have been entered into or purchases made in relation to a new system.

The Municipality has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

NOTE 11 – EMPLOYEE RETIREMENT PLAN

Plan description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statues. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issued a standalone Annual Comprehensive Financial Report (ACFR), which can be found at *https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements*. Additionally, EFT issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Benefits provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and & Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $66,191 in contributions from the Town.

Contribution rates as of December 31, 2023 are:

Employee Category	Employee	Employer	Duty Disability
General (including teachers, executives, and elected officials)	6.80%	6.80%	0.00%
Protective with Social Security	6.80%	13.20%	0.02%
Protective without Social Security	6.80%	18.10%	0.02%

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At December 31, 2023, the Town reported a liability of $298,880 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net pension liability was based on the Town's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the Town proportion was .00564%, which was an increase of .0013% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Town recognized a pension expense of $150,858.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred inflows of Resources
Differences between expected and actual experience	$ 476,024	$ 625,388
Changes in assumptions	58,772	-
Net differences between projected and actual earnings on pension plan investments	507,877	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,459	4,831
Employer contributions subsequent to the measurement date	72,357	-
Total	$ 1,116,489	$ 630,219

$72,357 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31:	Deferred Outflows of Resources	Deferred inflows of Resources
2023	$ 386,451	$ 337,249
2024	315,154	197,254
2025	215,447	95,716
2026	127,080	-

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Actuarial Assumptions

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset)	December 31, 2022
Experience Study:	January 1, 2018-December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. Post-retirement Adjustments of 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension asset for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 actuarial valuation.

Long-term expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Retirement Funds
Asset Allocation Targets and Expected Returns
As of December 31, 2022

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of	Long-Term Expected Real Rate of Return %
Public Equities	48.0 %	7.6 %	5.0 %
Public Fixed Income	25.0	5.3	2.7
Inflation Sensitive Assets	19.0	3.6	1.1
Real Estate	8.0	5.2	2.6
Private Equity/Debt	15.0	9.6	6.9
Total Core Fund	115.0 %	7.4 %	4.8 %
Variable Fund Asset Class			
US Equities	70 %	7.2 %	4.6 %
International Equities	30	8.1	5.5
Total Variable Fund	100 %	7.7 %	5.1 %

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.
The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securites. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

NOTE 11 – EMPLOYEE RETIREMENT PLAN, continued

Single Discount rate

A single discount rate of 6.80% was used to measure the total pension liability for the current and prior year. A discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determine contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset/liability.

Sensitivity of the Town's proportionate share of the net pension (asset) liability to changes in the discount rate

The following presents the Town's proportionate share of the net pension (asset) liability calculated using the discount rate of 6.80 percent, as well as what the Town's proportionate share of the net pension (asset) liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase To Discount Rate (7.80%)
Town of Campbell's proportionate share of the net pension liability (asset)	$ 991,974	$ 298,880	$ (177,908)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at *https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements*.

Payables to the pension plan at December 31, 2023 were $9,678. This represents contributions earned as of December 31, 2023, but for which payment was not remitted to the pension plan until subsequent to year-end.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE

Plan Description

The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at https://etf.wi.gov/about-eft/reports-and-studies/financial-reports-and-statements. Additionally, EFT issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for re-65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2023 are:

Covered Type	Employer Contribution
25% Post Retirement Coverage	20% of employee contribution

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contributions rates per $1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2022 are as listed below:

Life Insurance
Employee Contribution Rates*
For the year ended December 31, 2022

Attained Age	Basic	Supplemental
Under 30	$0.05	$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized $207 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2023, the Town reported a liability of $39,474 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2022 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net OPEB liability was based on the Town's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the Town's proportion was 0.010361%, which was an increase of 0.0003% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2023, the Town recognized OPEB expense of $5,562.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEBS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 3,864
Net differences between projected and actual investment earnings on plan investments	741	-
Change in actuarial assumptions	14,183	23,300
Changes in proportion and differences between employer contributions and proportionate share of contributions	8,299	445
Employer contributions subsequent to the measurement date	143	-
Total	$ 23,366	$ 27,609

$143 reported as deferred outflows related to OPEB resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	Deferred Outflows of Resources	Deferred Inflows of Resources
2023	$ 6,582	$ 5,775
2024	6,271	5,607
2025	5,903	4,480
2026	3,206	4,188
2027	1,066	3,995
Thereafter	195	3,564
Total	$ 23,223	$ 27,609

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Actuarial assumptions

The total OPEB liability in the January 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2022
Measurement Date of Net Pension Liability:	December 31, 2022
Experience Study:	January 1, 2018-December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	3.72%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.76%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2022 actuarial valuation.

Long-term expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2022

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	50%	2.45%
US Mortgages	Bloomberg US MBS	50%	2.83%
Inflation			2.30%
Long-Term Expected rate of return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

Single Discount Rate

A single discount rate of 3.76% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.17% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the Town's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 3.76%, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.76%) or 1-percentage-point higher (4.76%) than the current rate:

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

	1% Decrease to Discount Rate (2.76%)	Current Discount Rate (3.76%)	1% Increase to Discount Rate (4.76%)
Town's proportionate share of the net OPEB liability	$ 53,818	$ 39,474	$ 28,480

Payables to the OPEB Plan

Payables to the OPEB plan at December 31, 2023 were $0. This represents contributions earned as of December 31, 2023, but for which payment was not remitted to the OPEB plan until subsequent to year-end.

NOTE 13 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft or, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains commercial insurance covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 14 – PRIOR PERIOD CORRECTION

The Town did not recognize a deferred inflow of resources of a lease receivable in the statement of net position in prior years. Prior year net position was thus overstated by $101,647.

NOTE 15 – SUBSEQUENT EVENTS

The Town subsequently approved bids for a Supervisory Control and Data Acquisition (SCADA) system for $420,000, the Pierce Avenue project for $678,000, and a sewer rehabilitation project for $528,000, all of which will be completed in 2024.

The Town took out a short term $254,700 loan in January, 2024.

$250,000 was received from La Crosse County in early 2024 for the Town's clean water fund.

The Town's management has evaluated subsequent events through April 29, 2024, the date the financial statements were available to be issued. No subsequent event adjustments were made to the financial statements.

NOTE 16 - EFFECT OF NEW ACCOUNTING STANDARDS ON FINANCIAL STATEMENTS

The Government Accounting Standards Board (GASB) has approved the following:

- Statement No. 100, *Accounting Changes and Error Corrections*
- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2023

	Actual 12/31/2023	2023 Original Budget	2023 Final Budget	Final Budget Variance	% of Budget
Taxes					
General property taxes	$ 885,428	$ 885,428	$ 885,428	$ -	100.00%
Debt service taxes	543,412	543,412	543,412	-	100.00%
Mobile home taxes	8,454	13,000	13,000	(4,546)	65.03%
Room taxes	18,942	40,000	40,000	(21,058)	47.36%
Taxes from tax exempt entities	5,804	7,000	7,000	(1,196)	82.91%
Interest earned on taxes	60	250	250	(190)	24.00%
Omitted taxes	2,290	2,290	2,290	-	100.00%
Total Taxes	1,464,390	1,491,380	1,491,380	(26,990)	98.19%
Special Assessments					
Total Special Assessments	15,114	200	200	14,914	7557.00%
Intergovernmental					
Federal Grant Payments	79,495	-	-	79,495	0.00%
Shared taxes from state	407,076	309,309	309,309	97,767	131.61%
Fire insurance tax from state	17,743	15,000	15,000	2,743	118.29%
Recycling grant	10,639	10,800	10,800	(161)	98.51%
Law enforcement	1,108	650	650	458	170.46%
State aid - transportation	155,730	155,709	155,709	21	100.01%
Other state payments	26,890	250,901	250,901	(224,011)	10.72%
Other local payments	9,152	4,724	4,724	4,428	193.73%
Total Intergovernmental	707,833	747,093	747,093	(39,260)	94.74%
Licenses and Permits					
Liquor and malt beverage licenses	5,350	5,300	5,300	50	100.94%
Operators' license	3,318	2,600	2,600	718	127.62%
Cigarette license	200	200	200	-	100.00%
TV franchise license	6,227	7,000	7,000	(773)	88.96%
Mobile home park licenses	114	114	114	-	100.00%
Dog Licenses	940	1,000	1,000	(60)	94.00%
Cat License	4,549	5,000	5,000	(451)	90.98%
Bicycle licenses	15	15	15	-	100.00%
Building permits	26,863	26,000	26,000	863	103.32%
Board of adjustment fees	600	1,000	1,000	(400)	60.00%
Open street permits	300	750	750	(450)	40.00%
Park permits	25	150	150	(125)	16.67%
Boat launch permits	22,074	25,000	25,000	(2,926)	88.30%
Total Licenses and Permits	70,575	74,129	74,129	(3,554)	95.21%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2023

	Actual 12/31/2023	2023 Original Budget	2023 Final Budget	Final Budget Variance	% of Budget
Fines, Forfeits, and Penalties					
Court penalties and costs	$ 14,145	$ 13,000	$ 13,000	$ 1,145	108.81%
Parking violations	3,980	4,500	4,500	(520)	88.44%
Total Fines and Penalties	18,125	17,500	17,500	625	103.57%
Public Charges for Services					
Photocopy charges	55	100	100	(45)	55.00%
License publication fee	110	100	100	10	110.00%
Sale of material and supplies	1,193	500	500	693	238.60%
Weed cutting	458	100	100	358	458.00%
Faxing charges	-	25	25	(25)	0.00%
Police reports	218	200	200	18	109.00%
Planning Commission Charges	139	600	600	(461)	23.17%
Community center	5,625	3,000	3,000	2,625	187.50%
Total Public Charges for Service:	7,798	4,625	4,625	3,173	168.61%
Intergov't. Charges for Serv.					
Snow removal	3,294	3,135	3,135	159	105.07%
Other Revenues					
Interest income	81,898	10,000	10,000	71,898	818.98%
Rent of land for signs	2,450	1,800	1,800	650	136.11%
Donations	21,620	17,800	17,800	3,820	121.46%
Lease principal payments	28,147	27,134	27,134	1,013	103.73%
Lease interest payments	3,839	4,816	4,816	(977)	79.71%
Miscellaneous revenue	11,455	500	500	10,955	2291.00%
Total Other Revenues	149,409	62,050	62,050	87,359	240.79%
Other Financing Sources					
Sales of General Fixed Assets	3,812	4,000	4,000	(188)	95.30%
Note proceeds	-	204,866	204,866	(204,866)	0.00%
Total Other Financing Sources	3,812	208,866	208,866	(205,054)	1.83%
Total Revenues and Other Financing Sources	**$ 2,440,350**	**$ 2,608,978**	**$ 2,608,978**	**$ (168,628)**	**93.54%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2023

General Government	Actual 12/31/23	2023 Original Budget	2023 Final Budget	Final Budget Variance	% of Budget
Town Board					
Wages	$ 14,150	$ 12,600	$ 12,600	$ (1,550)	112.30%
Fringe benefits	1,083	1,000	1,000	(83)	108.30%
Expenses	1,891	3,000	3,000	1,109	63.03%
Notices	560	1,100	1,100	540	50.91%
LAPC annual dues	2,066	1,763	1,763	(303)	117.19%
Chamber of commerce	850	415	415	(435)	204.82%
WI Towns Association	1,365	1,255	1,255	(110)	108.76%
WI Urban Towns	2,127	1,100	1,100	(1,027)	193.36%
Internet web site	90	100	100	10	90.00%
Total Town Board	24,182	22,333	22,333	(1,849)	108.28%
Town Board - Attorney Fees					
Attorney expenses - General	3,497	8,000	8,000	4,503	43.71%
Town Chairman					
Salaries	1,510	3,675	3,675	2,165	41.09%
Fringe benefits	116	280	280	164	41.43%
Expenses	-	80	80	80	0.00%
Total Town Chairman	1,626	4,035	4,035	2,409	40.30%
Town Clerk					
Expenses	15,012	13,000	13,000	(2,012)	115.48%
Total Town Clerk	15,012	13,000	13,000	(2,012)	115.48%
Clerk's Office					
Salaries	92,271	89,515	89,515	(2,756)	103.08%
Fringe benefits	31,955	43,651	43,651	11,696	73.21%
Total Clerk's Office	124,226	133,166	133,166	8,940	93.29%
Elections					
Salaries	1,810	2,000	2,000	190	90.50%
Expenses	1,504	2,000	2,000	496	75.20%
Total Elections	3,314	4,000	4,000	686	82.85%
Financial Administration					
General and accounting	5,020	4,000	4,000	(1,020)	125.50%
Independent audit	9,500	11,500	11,500	2,000	82.61%
Total Financial Administration	14,520	15,500	15,500	980	93.68%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2023

	Actual 12/31/23	2023 Original Budget	2023 Final Budget	Final Budget Variance	% of Budget
Treasurer					
Total Treasurer	$ 2,785	$ 1,800	$ 1,800	$ (985)	154.72%
Assessor					
Total Assessor	36,499	20,500	20,500	(15,999)	178.04%
Town Hall Buildings & Plant					
Utilities	14,156	15,000	15,000	844	94.37%
Custodial expenses	5,604	9,000	9,000	3,396	62.27%
General operation	2,882	3,000	3,000	118	96.07%
Maintenance & repairs	4,539	5,500	5,500	961	82.53%
Technology	26,234	21,000	21,000	(5,234)	124.92%
Professional fees	230,126	5,500	5,500	(224,626)	4184.11%
Insurance	65,994	67,000	67,000	1,006	98.50%
Total Hall Buildings & Plant	349,535	126,000	126,000	(223,535)	277.41%
Total General Government	**575,196**	**348,334**	**348,334**	**(226,862)**	**165.13%**
Police Department					
Salaries	390,441	368,291	368,291	(22,150)	106.01%
Fringe benefits	126,951	116,437	116,437	(10,514)	109.03%
Expenses	67,784	29,798	29,798	(37,986)	227.48%
K-9 Unit	21,678	15,000	15,000	(6,678)	144.52%
Maintenance & repairs	3,018	7,500	7,500	4,482	40.24%
Gas & oil	12,162	12,500	12,500	338	97.30%
Court costs	10,301	15,000	15,000	4,699	68.67%
Uniforms	2,816	3,000	3,000	184	93.87%
Training & school	6,609	7,500	7,500	891	88.12%
Reserves - General operations	1,682	2,000	2,000	318	84.10%
Attorney & expenses	13,845	7,500	7,500	(6,345)	184.60%
Total Police Department	657,287	584,526	584,526	(72,761)	112.45%
Fire Department					
Salaries	25,217	34,500	34,500	9,283	73.09%
Fringe benefits	4,271	2,000	2,000	(2,271)	213.55%
Expenses	32,185	30,925	30,925	(1,260)	104.07%
Maintenance & repairs	4,448	3,000	3,000	(1,448)	148.27%
Gas & oil	1,661	2,500	2,500	839	66.44%
Equipment repair	1,966	3,000	3,000	1,034	65.53%
Education	1,715	3,500	3,500	1,785	49.00%
Total Fire Department	71,463	79,425	79,425	7,962	89.98%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2023

	Actual 12/31/23	2023 Original Budget	2023 Final Budget	Final Budget Variance	% of Budget
First Responders					
Salaries	$ 19,443	$ 23,800	$ 23,800	$ 4,357	81.69%
Fringe benefits	1,295	1,100	1,100	(195)	117.73%
Expenses	30,816	6,100	6,100	(24,716)	505.18%
Total First Responders	51,554	31,000	31,000	(20,554)	166.30%
Building Inspector					
Expenses	22,023	22,000	22,000	(23)	100.10%
Total Building Inspector	22,023	22,000	22,000	(23)	100.10%
Emergency Government					
Expenses	18,553	3,000	3,000	(15,553)	618.43%
Total Emergency Government	18,553	3,000	3,000	(15,553)	618.43%
Total Public Safety	**820,880**	**719,951**	**719,951**	**(100,929)**	**114.02%**
Streets & Roads					
Salaries	97,127	122,026	122,026	24,899	79.60%
Fringe benefits	39,682	40,458	40,458	776	98.08%
Utilities	37,152	38,000	38,000	848	97.77%
General operations	16,505	10,000	10,000	(6,505)	165.05%
Machinery & Repairs	14,615	15,000	15,000	385	97.43%
Gas & oil	8,144	8,300	8,300	156	98.12%
Street maintenance	16,251	34,100	34,100	17,849	47.66%
Street drainage	5,778	10,000	10,000	4,222	57.78%
Clothing allowance	1,363	1,400	1,400	37	97.36%
Expenses	7,151	7,200	7,200	49	99.32%
Total Streets & Roads	243,768	286,484	286,484	42,716	85.09%
Transit					
Municipal Transit Unit-MTU	38,756	38,756	38,756	-	100.00%
Sanitation - Recycle					
Refuse & garbage	225,888	200,000	200,000	(25,888)	112.94%
Hazardous waste	6,542	7,500	7,500	958	87.23%
Recycling	21,100	18,000	18,000	(3,100)	117.22%
Total Sanitation - Recycle	253,530	225,500	225,500	(28,030)	112.43%
Total Public Works	**$ 536,054**	**$ 550,740**	**$ 550,740**	**$ 14,686**	**97.33%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2023

	Actual 12/31/23	2023 Original Budget	2023 Final Budget	Final Budget Variance	% of Budget
Community Center					
Library - general operations	$ 5,793	$ 4,800	$ 4,800	$ (993)	120.69%
Expenses	4,564	6,000	6,000	1,436	76.07%
Maintenance & repairs	7,440	500	500	(6,940)	1488.00%
Total Community Center	17,797	11,300	11,300	(6,497)	157.50%
Parks & Recreation Maint					
Expenses	17,773	21,000	21,000	3,227	84.63%
Maintenance & repairs	14,307	3,000	3,000	(11,307)	476.90%
Boat landing	7,569	20,000	20,000	12,431	37.85%
Total Parks & Recreation	39,649	44,000	44,000	4,351	90.11%
Conservation & Development					
Expenses	115	-	-	(115)	0.00%
Total Conservation & Development	115	-	-	(115)	0.00%
Total Culture, Rec. & Education	**57,561**	**55,300**	**55,300**	**(2,261)**	**104.09%**
Capital Outlay					
General government	13,479	26,000	26,000	12,521	51.84%
Police department	87,215	30,532	30,532	(56,683)	285.65%
Parks	-	17,000	17,000	17,000	0.00%
Fire department	106,740	162,710	162,710	55,970	65.60%
Highway equipment	90,494	90,000	90,000	(494)	100.55%
Streets & roads	78,423	65,000	65,000	(13,423)	120.65%
Total Capital Outlay	**376,351**	**391,242**	**391,242**	**14,891**	**96.19%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2023

	Actual 12/31/23	2023 Original Budget	2023 Final Budget	Final Budget Variance	% of Budget
Debt Service Principal					
Commissioners of Public Lands	$ 290,861	$ 290,860	$ 290,860	$ (1)	100.00%
Street sweeper loan	15,824	15,824	15,824	-	100.00%
State bank	-	204,866	204,866	204,866	
John Deere loan	8,969	8,968	8,968	(1)	100.01%
Total Debt Principal	315,654	520,518	520,518	204,864	60.64%
Debt Service Interest					
Commissioners of Public Lands	9,370	16,881	16,881	7,511	55.51%
State bank	5,508	2,200	2,200	(3,308)	250.36%
Street sweeper	3,813	3,812	3,812	(1)	100.03%
Total Debt Interest	18,691	22,893	22,893	4,202	81.65%
Total Debt Services	**334,345**	**543,411**	**543,411**	**209,066**	**61.53%**
Total Expenditures	**2,700,387**	**2,608,978**	**2,608,978**	**(91,409)**	**103.50%**
Excess (deficiency) of Revenues Over Expenditures	**(260,037)**	**-**	**-**	**(260,037)**	**0.00%**
Fund Balance, January 1, 2023	**1,528,087**	**1,528,087**	**1,528,087**	**-**	**100.00%**
Fund Balance, December 31, 2023	**$ 1,268,050**	**$ 1,528,087**	**$ 1,528,087**	**$ (260,037)**	**82.98%**

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*
DECEMBER 31, 2023

Year Ending	Employer's Proportion (Percentage) of Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Collective Net Pension Liability (Asset) as a Percentage of the Employer's Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Assset)
2014	0.0044%	$ (109,117)	$ 514,798	-21.20%	102.74%
2015	0.0043%	$ 69,799	$ 483,382	14.44%	99.12%
2016	0.0043%	$ 35,375	$ 526,371	6.72%	99.12%
2017	0.0045%	$ (134,368)	$ 593,216	-22.65%	102.93%
2018	0.0049%	$ 173,099	$ 586,271	29.53%	96.45%
2019	0.0051%	$ (165,433)	$ 624,153	-26.51%	102.96%
2020	0.0053%	$ (331,064)	$ 675,745	-48.99%	105.26%
2021	0.0055%	$ (444,201)	$ 697,807	-63.66%	106.02%
2022	0.0056%	$ 298,880	$ 708,359	42.19%	95.72%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*
DECEMBER 31, 2023

Year Ending	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	$ 44,081	$ 44,081	$ -	$ 514,798	8.56%
2015	$ 38,649	$ 38,649	$ -	$ 483,382	8.00%
2016	$ 41,728	$ 41,728	$ -	$ 526,371	7.93%
2017	$ 52,221	$ 52,221	$ -	$ 593,216	8.80%
2018	$ 51,722	$ 51,722	$ -	$ 586,271	8.82%
2019	$ 54,518	$ 54,518	$ -	$ 624,153	8.73%
2020	$ 63,755	$ 63,755	$ -	$ 675,745	9.43%
2021	$ 65,816	$ 65,816	$ -	$ 697,807	9.43%
2022	$ 66,338	$ 66,338	$ -	$ 708,360	9.37%
2023	$ 72,357	$ 72,357	$ -	$ 724,700	9.98%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS*
DECEMBER 31, 2023

Year Ending	Employer's Proportion (Percentage) of Net OPEB Liability (Asset)	Employer's Proportionate Share (Amount) of the Net OPECB Liability (Asset)	Employer's Covered Payroll	Employer's Collective Net OPEB Liability (Asset) as a Percentage of the Employer's Covered Payroll	Plan Fiduciary Net Position as a percentage of the Total OPEB Liability (Asset)
2017	0.0064%	$ 19,237	$ 268,886	7.15%	44.81%
2018	0.0066%	$ 16,930	$ 588,000	2.88%	48.69%
2019	0.0079%	$ 33,444	$ 605,000	5.53%	37.58%
2020	0.0088%	$ 48,412	$ 656,000	7.38%	31.36%
2021	0.0101%	$ 59,441	$ 689,000	8.63%	29.57%
2022	0.0104%	$ 39,474	$ 632,000	6.25%	38.81%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

TOWN OF CAMPBELL
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS*
DECEMBER 31, 2023

Year Ending	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Town's Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	$ 121	$ 121	$ -	$ 268,886	0.05%
2018	$ 126	$ 126	$ -	$ 588,000	0.02%
2019	$ 141	$ 141	$ -	$ 605,000	0.02%
2020	$ 175	$ 175	$ -	$ 656,000	0.03%
2021	$ 205	$ 205	$ -	$ 689,000	0.03%
2022	$ 210	$ 210	$ -	$ 700,000	0.03%
2023	$ 143	$ 143	$ -	$ 725,000	0.02%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The table will be built prospectively as the information becomes available.

See notes to required supplementary information.

NOTE 1 - BUDGETARY INFORMATION

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Chairman and Board of Supervisors consider a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of an ordinance.
4. The Board of Supervisors approves transfers of budgeted amounts between departments within any fund; and, any revisions that alter the total expenditures of any fund must be approved by the Board of Supervisors.
5. Formal budgetary integration is employed as a management control device during the year for the general fund.
6. The budget for the general fund is adopted on a basis consistent with the generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended by the Board of Supervisors.
7. A budget has been adopted for the general fund and sewer fund.
8. Appropriations lapse at year-end unless specifically carried over. Carryovers to the following year were not material. Budgets are adopted at the fund level of expenditure.
9. The Town controls expenditures at the department level. Some individual departments experienced expenditures, which exceeded appropriations. The detail of those items can be found in the Town's year-end budget to actual report.

NOTE 2 – PENSION PLAN

Changes of benefit terms:

There were no changes of benefit terms for any participating employer in the WRS.

Changes in assumptions:

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31,2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

NOTE 2 – PENSION PLAN, continued

Changes in assumptions:

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31,2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the 2018 WRS Experience Mortality Table.

TOWN OF CAMPBELL, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2022	2021	2020	2019	2018
Valuation Date:	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016
Actuarial Cost Method:	Frozen Entry Age Level Percent of Payroll-Closed	Frozen Entry Age Level Percent of Payroll-Closed	Frozen Entry Age Level Percent of Payroll-Closed	Frozen Entry Age Level Percent of Payroll-Closed	Frozen Entry Age Level Percent of Payroll-Closed
Amortization Method:	Amortization Period	Amortization Period	Amortization Period	Amortization Period	Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.0%	7.0%	7.0%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.2%	3.2%
Seniority/Merit:	0.1 %-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.9%	1.9%	1.9%	2.1%	2.1%
Retirement Age:	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality:	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

TOWN OF CAMPBELL, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2017	2016	2015	2014	2013
Valuation Date:	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012	December 31, 2011
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1 %-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2009 valuation pursuant to an experience study of the period 2006 - 2008.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin Projected Experience Table - 2005 for women and 90% of the Wisconsin Projected Experience Table - 2005 for men.

No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

NOTE 3 – OTHER POST EMPLOYMENT BENEFIT

Changes of benefit terms:

There were no changes of benefit terms for any participating employer in the LRLIF.

Changes in assumptions:

In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the 2018 WRS Experience Mortality Table.

OTHER REPORTS

Engelson & Associates, Ltd.
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Trustees
and Town Chairman
Town of Campbell, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Campbell, Wisconsin as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Town of Campbell's basic financial statements, and have issued our report thereon dated April 29, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town of Campbell, Wisconsin's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Campbell, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Campbell, Wisconsin's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses that we consider to be significant deficiencies, 2023-001 and 2023-002.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Campbell, Wisconsin's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town of Campbell, Wisconsin's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the Town's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Engelson and Associates, Ltd.

La Crosse, Wisconsin
April 29, 2024

2023-001 – Segregation of Duties (design deficiency)

Criteria: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.

Condition: The Clerk/Treasurer position essentially completes all financial and recordkeeping duties of the general Town's operations. Accordingly, this does not allow for a proper segregation of duties for internal control purposes.

Cause: The lack of segregation of duties is due to a limited number of employees and the size of the Town's operations.

Effect: Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.

Recommendation: We recommend the Town Board continue to monitor the transactions and financial records of the Town.

View of responsible officials and planned corrective actions: The Board will monitor accounting activities on a day to day basis. They will continue to review all disbursements at the monthly Board meeting and compare financial results monthly to the budget.

2023-002 – Preparation of year-end financial statements and adjustments (design deficiency)

Criteria: The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential misstatement in the financial statements or notes.

Condition: Current Town staff maintains accounting records which reflect the Town's financial transactions; however, preparing the Town's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Town contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to prepare the annual financial reporting in an efficient manner. During the course of the audit, we made adjustments that in the aggregate had a material effect on the Town's financial statements.

Cause: Town management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect: Without our involvement, the Town may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America. If the audit firm did not properly prepare the year-end adjustments, the financial statements and the related footnote disclosures, the Town might not identify errors in advance of issuance.

2023-002 – Preparation of year-end adjustments and financial statements (design deficiency), continued

Recommendation: We recommend the Town continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Town is necessary to obtain a complete and adequate understanding of the Town's annual financial report.

View of responsible officials and planned corrective actions: The Town acknowledges that they are not experts in financial reporting and cannot afford to hire additional personnel for this purpose. However, they will continue to be alert to changes in financial reporting requirements to ensure that they are implemented by their auditor on a timely basis.

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TOWN OF CAMPBELL, WISCONSIN

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2024

TOWN OF CAMPBELL, WISCONSIN
FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT
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TOWN OF CAMPBELL, WISCONSIN
FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT
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Engelson & Associates, Ltd.
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Trustees and
Town Chairman
Town of Campbell, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Campbell, Wisconsin, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Campbell, Wisconsin, as of December 31, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our reports. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

The Town of Campbell has elected to omit management's discussion and analysis, which is required supplementary information that is not a required part of the basic financial statements.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated April 3, 2025 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Campbell's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town's internal control over financial reporting and compliance.

Engelson and Associates, Ltd.

La Crosse, Wisconsin
April 3, 2025

BASIC FINANCIAL STATEMENTS

TOWN OF CAMPBELL
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	$ 1,725,198	$ 1,110,368	$ 2,835,566
Receivables			
Taxes	1,445,544	1,012,880	2,458,424
Delinquent taxes	21	-	21
Special assessments	4,000	-	4,000
Other	154,293	82,352	236,645
Prepaid expenses	13,714	3,956	17,670
Due from (to) other funds	64,613	(64,613)	-
Lease receivable	44,234	-	44,234
Capital assets, net	5,900,701	3,878,140	9,778,841
Total Assets	9,352,318	6,023,083	15,375,401
Deferred Outlows of Resources			
OPEB - life insurance	12,321	5,009	17,330
Pension plan	621,073	124,317	745,390
Total deferred outflows of resources	633,394	129,326	762,720
Liabilities			
Accounts payable	108,464	114,031	222,495
Accrued liabilities	97,117	6,638	103,755
Deferred revenue	217,974	-	217,974
Noncurrent liabilities			
Direct borrowing due within one year	244,693	27,415	272,108
Direct borrowing due in more than one year	1,016,443	648,392	1,664,835
Compensated absences	20,474	17,474	37,948
OPEB - life insurance	23,574	9,583	33,157
Net pension liability	69,182	13,848	83,030
Total Liabilities	1,797,921	837,381	2,635,302
Deferred Inflows of Resources			
Lease receivable	44,234	-	44,234
OPEB - life insurance	21,039	8,553	29,592
Pension plan	372,381	74,537	446,918
Property taxes	1,445,544	1,012,880	2,458,424
Total Deferred Inflows of Resources	1,883,198	1,095,970	2,979,168
Net Position			
Net investment in capital assets	4,639,565	3,202,333	7,841,898
Restricted for:			
K-9 unit	5,472	-	5,472
Pension benefit	179,510	35,932	215,442
Unrestricted	1,480,046	980,793	2,460,839
Total Net Position	$ 6,304,593	$ 4,219,058	$ 10,523,651

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total
Primary Government							
Governmental Activities							
General government	$ 833,787	$ 42,511	$ 272,875	$ -	$ (518,401)	$ -	$ (518,401)
Public safety	990,359	25,571	78,627	5,900	(880,261)	-	(880,261)
Public works	753,156	10,085	163,970	472,171	(106,930)	-	(106,930)
Leisure activities	46,389	26,794	-	-	(19,595)	-	(19,595)
Conservation and development	1,458	-	-	-	(1,458)	-	(1,458)
Interest on long-term debt	81,704	-	-	-	(81,704)	-	(81,704)
Total governmental activities	2,706,853	104,961	515,472	478,071	(1,608,349)	-	(1,608,349)
Business-Type Activities							
Sewer	1,075,009	1,190,334	-	289,632	-	404,957	404,957
Total business-type activities	1,075,009	1,190,334	-	289,632	-	404,957	404,957
Total primary government	3,781,862	1,295,295	515,472	767,703	(1,608,349)	404,957	(1,203,392)
General revenues and losses							
Taxes levied for general purposes					886,822	-	886,822
Taxes levied for debt service					362,205	-	362,205
Other taxes					37,063	-	37,063
Intergovernmental revenues not restricted for specific programs					535,203	-	535,203
Investment income					122,801	4,155	126,956
Miscellaneous					31,488	-	31,488
Gain(Loss) sale of asset					5,978	-	5,978
Total general revenues					1,981,560	4,155	1,985,715
Change in Net Position					373,211	409,112	782,323
Net Position, Beginning of Year					5,861,380	3,802,585	9,663,965
Change in Accounting Principle					70,002	7,361	77,363
Net Position, End of Year					$ 6,304,593	$ 4,219,058	$ 10,523,651

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	General	Total Governmental Funds
Assets		
Cash and investments	$ 1,725,198	$ 1,725,198
Receivables		
Taxes	1,445,544	1,445,544
Delinquent taxes - net of allowance	21	21
Special assessments	4,000	4,000
Other	154,293	154,293
Due from other funds	64,613	64,613
Prepaid expenses	13,714	13,714
Lease receivable	44,234	44,234
Total Assets	**$ 3,451,617**	**$ 3,451,617**
Liabilities		
Accounts payable	108,464	108,464
Accrued liabilities	59,689	59,689
Deferred revenue	217,974	217,974
Total Liabilities	386,127	386,127
Deferred Inflows of Resources		
Property taxes receivable	1,445,544	1,445,544
Special & other assessments receivable	4,000	4,000
Lease receivable	44,234	44,234
Total Deferred Inflows of Resources	1,493,778	1,493,778
Fund Balances		
Non-Spendable		
Prepaids	13,714	13,714
Unassigned	1,557,998	1,557,998
Total Fund Balance	1,571,712	1,571,712
Total Liabilities and Fund Balances	**$ 3,451,617**	**$ 3,451,617**

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024

Total governmental fund balances	$	1,571,712
Amounts reported for governmental activities in the statement of net position are different because:		
The proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements:		
Net pension asset (liability)		(69,182)
Deferred outflows and inflows of resources are related to pensions are applicable to future periods, and therefore, are not reported in the governmental funds		
Deferred outflows of resources		621,073
Deferred inflows of resources		(372,381)
The proportionate share of the net OPEB liability for the Local Retiree Life Insurance Fund administered by the Wisconsin Department of Employee Trust Funds is reported on the statement of net position, but is not reported in the governmental funds:		
Net OPEB liability - Life insurance		(23,574)
Deferred outflows and inflows of resources are related to OPEB life insurance are applicable to future periods, and therefore, are not reported in the governmental funds		
Deferred outflows of resources		12,321
Deferred inflows of resources		(21,039)
Capital assets used in governmental activities that are not current financial resources and therefore are not reported in governmental funds balance sheet:		
Total capital assets		9,189,427
Accumulated depreciation on capital assets		(3,288,726)
Long term assets that are not available to pay current period expenditures and therefore are deferred in the governmental funds balance sheet:		
Special assessments		4,000
Long term liabilities that are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet:		
Accrued compensated absences		(20,474)
General obligation debt		(1,261,136)
Accrued interest on long term debt		(37,428)
Net Position of Governmental Activities	$	6,304,593

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	General	Total Governmental Funds
Revenues		
Taxes	$ 1,285,838	$ 1,285,838
Special assessments	210	210
Intergovernmental	1,528,746	1,528,746
Licenses and permits	63,640	63,640
Fines, forfeitures, and penalties	22,301	22,301
Public charges for services	14,242	14,242
Intergovernmental charges for services	3,368	3,368
Investment income	93,557	93,557
Miscellaneous revenue	32,689	32,689
Total Revenues	3,044,591	3,044,591
Expenditures		
Current		
General government	828,381	828,381
Public safety	875,862	875,862
Public works	611,823	611,823
Leisure activities	28,090	28,090
Capital outlay		
General government	15,500	15,500
Public safety	91,481	91,481
Public works	1,349,823	1,349,823
Leisure activities	8,700	8,700
Debt Service		
Principal retirement	53,807	53,807
Interest and fiscal charges	50,079	50,079
Total Expenditures	3,913,546	3,913,546
Excess of Revenues Over (Under) Expenditures	(868,955)	(868,955)
Other Financing Sources (Uses)		
General obligation debt proceeds	1,137,395	1,137,395
Sale of general property and equipment	5,978	5,978
Lease principal payments	29,244	29,244
Total Other Financing Sources (Uses)	1,172,617	1,172,617
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	303,662	303,662
Fund Balances, January 1, 2024	1,268,050	1,268,050
Fund Balances, December 31, 2024	$ 1,571,712	$ 1,571,712

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2024

Net change in fund balances - total governmental funds	$	303,662
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives:		
Capital outlay		1,465,504
Depreciation expense		(303,555)
Some revenues in the governmental funds have already been recorded as revenues and an asset on the statement of net position		
Special assessments and other deferred revenue		252
Some expenditures do not require the use of current financial resources and therefore are not reported in the governmental funds statement of revenue and expenditures:		
Accrued compensated absences		(9,433)
Accrued interest on long term debt		(31,625)
Pension expense		31,127
OPEB expense - Life insurance		867
The issuance of long term debt provides current financial resources and the repayment of principal of long term debt consumes financial resources of governmental funds. However, neither transaction has any effect on net position.		
General obligation debt proceeds		(1,137,395)
General obligation debt principal		53,807
Change in Net Position of Governmental Activities	**$**	**373,211**

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2024

	Business Type Activities
	Sewer Utility
Assets	2024
Current Assets	
Cash and equivalents	$ 860,697
Certificates of deposit	249,671
Taxes receivable	1,012,880
Delinquent customer charges	82,352
Prepaid expense	3,956
Total Current Assets	2,209,556
Noncurrent assets	
Capital assets, net	3,878,140
Total Non Current Assets	3,878,140
Total Assets	6,087,696
Deferred Outflows of Resources	
Pension plan	124,317
OPEB - life insurance	5,009
Total Deferred Outflows of Resources	129,326
Liabilities	
Current Liabilities	
Accounts payable	114,031
Accrued expenses	4,431
Accrued interest	2,207
Note payable due within one year	27,415
Due to other funds	64,613
Total Current Liabilities	212,697
Noncurrent Liabilities	
Accrued compensated absences	17,474
OPEB - life insurance	9,583
Net pension liability	13,848
Bond payable due in more than one year	648,392
Total Noncurrent Liabilities	689,297
Total Liabilities	901,994
Deferred Inflows of Resources	
Property taxes	1,012,880
OPEB - life insurance	8,553
Pension plan	74,537
Total Deferred Inflows of Resources	1,095,970
Net Position	
Net investment in capital assets	3,878,140
Restricted for pension benefit	35,932
Unrestricted	304,986
Total Net Position	$ 4,219,058

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Business Type Activities
	Sewer Utility
Operating Revenues	
Charges for services	$ 1,190,334
Operating Expenses	
Operation and maintenance	904,010
Depreciation	166,181
Total Operating Expenses	1,070,191
Operating Income	120,143
Nonoperating Revenues	
Interest income	4,155
Interest expense	(4,818)
Grant income	289,632
Total Nonoperating Revenues	288,969
Change in Net Position	409,112
Net Position, Beginning of Year	3,802,585
Change in accounting principle	7,361
Net Position, End of Year	$ 4,219,058

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Business Type Activities
	Sewer Utility
Cash Flows From Operating Activities	
Cash received from customers	$ 1,152,508
Cash payments to employees for services	(298,565)
Cash payments to suppliers for goods and services	(493,330)
Net Cash Provided By Operating Activities	360,613
Cash Flows From Capital and Related Financing Activities	
Plant additions	(488,876)
Grant revenue	289,632
Interest paid on long-term debt	(2,611)
Bond proceeds	675,807
Net Cash Used In Capital and Related Financing Activities	473,952
Cash Flows From Investing Activities	
Purchase of certificates of deposit	(1,124)
Interest income received	4,155
Net Cash Provided By Investing Activities	3,031
Net Increase in Cash	837,596
Cash and Restricted Cash, January 1, 2024	23,101
Cash and Restricted Cash, December 31, 2024	$ 860,697

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Business Type Activities	
	Sewer Utility	
Reconciliation of income from operations to net cash provided by operating activities		
Income from operations	$	120,143
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation		166,181
Pension expense		3,075
OPEB expense - Life insurance		2,570
(Increase) decrease in assets:		
Taxes receivable		(3,670)
Prepaid expense		(3,956)
Delinquent customer charges		(30,200)
Increase (decrease) in liabilities:		
Accounts payable		72,726
Due to other funds		34,322
Deferred revenues		3,670
Other current liabilities		(4,248)
Net Cash Provided By Operating Activities	$	360,613

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2024

	Tax Custodial Collection Fund
Assets	
Cash and investments	$ 2,654,231
Taxes receivable	5,727,134
Total Assets	8,381,365
Liabilities	
Due to other governments	5,918,942
Due to other funds	2,462,423
Total Liabilities	8,381,365
Net Position	$ -

The accompanying notes are an integral part of these financial statements.

TOWN OF CAMPBELL
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Tax Custodial Collection Fund
Additions	
Tax collections for other governments	$ 6,868,703
Total Additions	6,868,703
Deductions	
Payments of tax to other governments	6,868,703
Total Deductions	6,868,703
Net increase (decrease) in fiduciary net position	-
Net position - beginning	-
Net position - ending	$ -

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Campbell, Wisconsin conform to U.S. generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Town implemented GASB Statement No. 100, *Accounting Changes and Error Corrections* and GASB Statement No. 101, *Compensated Absences* in the year ending December 31, 2024. The following is a summary of the more significant policies used in the preparation of these financial statements:

A. Reporting Entity

In evaluating how to define the Town, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Town is able to exercise oversight responsibilities. The Town does not have any component units at December 31, 2024.

B. Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

B. Basis of Presentation, continued

Fund Financial Statements

Financial statements of the Town are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the later are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. All other funds are aggregated and reported as non-major governmental or non-major proprietary funds.

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the Town's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

Proprietary Funds - Proprietary funds are used to account for the Town's ongoing activities that are similar to those found in the private sector where the intent of the governing body is that the cost of providing goods and services to the general public be financed or recovered primarily through user charges.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

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

The Town has one major governmental fund:

General Fund - The general fund is the required operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

B. Basis of Presentation, continued

The Town has one major enterprise fund:

Sewer Fund – The Sewer Fund is used to account for the provision of sewer service to the residents of the Town. Activities of the fund include administration, operations and maintenance of the sewer system and billing and collection activities. The fund also accounts for, and the payment of, long-term debt principal and interest for sewer system debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted as necessary to ensure the integrity of the funds.

The Town does not have any non-major funds.

Fiduciary Funds - Trust and Custodial funds are used to account for assets held by the Town in a trustee capacity or as an agent for other individuals, private organizations, other governments, and/or other funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Transactions pertaining to the Town's tax roll are accounted for in a Custodial fund.

C. Measurement Focus and Basis of Accounting

Government-wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's Sewer Utility and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Governmental Funds – The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included in the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in current financial resources.

C. Measurement Focus and Basis of Accounting, continued

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Town is entitled to the resources and the amounts are available. Amounts owed to the Town which are not available are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The Town reports deferred revenues on its governmental funds balance sheet. Deferred revenues arise from taxes levied in the current year which are for subsequent year's operations. For governmental fund financial statements, deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the Town has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Proprietary funds - All proprietary funds are accounted for on a flow of economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and all liabilities (whether current or non-current) associated with the operations of these funds are included on the balance sheet. Under the accrual basis of accounting, revenues such as user fees are recognized in the accounting period in which they are earned; expenses are recognized in the period incurred. Unbilled receivables are recorded at estimated amounts for the period unbilled.

C. Measurement Focus and Basis of Accounting, continued

Proprietary fund operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total assets. Proprietary funds distinguish operating revenues and expense from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

Fiduciary Funds – Fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are accounted for using the accrual basis of accounting.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

D. Stewardship and Compliance

Budgets and Budgetary Accounting - The Town follows these procedures in establishing the budgetary data reflected in the basic financial statements:

a. During October, Town management submits to the Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Board resolution.

b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

c. During the year, formal budgetary integration is employed as a management control device for the general fund.

d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each department of the Town. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Board. The Town's Board approves transfers within and between departments and changes in the overall budget.

D. Stewardship and Compliance, continued

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2024.

E. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Town considers all deposits in financial institutions, government debt securities and certificates of deposits with an original maturity of three months or less to be cash equivalents.

F. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Town, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units in the accompanying agency fund balance sheet.

Property tax calendar – 2024 tax roll

Lien date and levy date	December 2024
Tax bills mailed	December 2024
First installment due	January 31, 2025
Second installment due	July 31, 2025
Personal property taxes-first installment due	January 31, 2025
Personal property taxes-second installment due	July 31, 2025
Tax sale date – 2024 delinquent real estate taxes	October 2027

Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the Town and the utilities because they have the right by law to place delinquent bills on the tax roll. It is the responsibility of the Town to collect delinquent special assessments and utility charges.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets. Any residual balance outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

In the governmental fund financial statements, advances to other funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore, are not available for appropriation.

G. Pension

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of account. This includes for purposes of measuring the following: net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense. Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

H. Other Post-Employment Benefits (OPEB)

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

I. Investments and Restricted Cash

Investments are stated at cost or amortized cost, which approximates fair value. Investments consist of certificates of deposit with maturities of 6 months.

J. Materials and Supplies

Inventory is valued at the lower of cost (first-in, first-out) or market. General fund inventory items are not material and are recognized as an expenditure in the year of purchase.

K. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type columns in the government-wide financial statements. GASB'S No. 34 requires the Town to report and depreciate new infrastructure assets effective January 1, 2004. Infrastructure assets are grouped with capital assets and include roads, bridges, curbs, gutters, sidewalks drainage systems and similar items. The retroactive reporting of infrastructure is encouraged, but not required for governments with revenues less than $10 million. The Town has elected not to report major general infrastructure assets retroactively.

The Town defines capital assets as those with an individual cost of more than $5,000 and an estimated useful life in excess of two years. All capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist.

K. Capital Assets, continued

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. No net interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Donated capital assets are recorded at fair market value at the time received. Interest on constructed capital assets is capitalized. When capital assets are purchased, they are capitalized and depreciated in the government-wide statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements.

The Town reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less costs to sell.

Depreciation is calculated using the straight-line method over the useful lives of the assets. The estimated lives are as follows:

Buildings	20-60 years	Machinery and Equipment	5-10 years
Sewer System	20-60 years	Improvements	20 years
Infrastructure	25 years		

L. Compensated Absences

The Town's employee vacation and sick leave policies generally provide for granting vacation and sick leave with pay in varying amounts. Benefits considered more likely than not to be used or settled at termination are recognized in the financial statements. The liability for vacation and sick leave is reported in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee leave, resignations and retirements.

Amounts of accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the Statement of Net Position. A liability is also recorded for accumulating rights to receive sick pay benefits for the portion more likely than not to be used by employees. Additionally, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will more likely than not be paid upon retirement. The Town accrues salary-related payments associated with the payment of compensated absences.

M. Claims and Judgments

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

N. Direct Borrowings

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes payable.

Direct borrowings for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

O. Net Position

Government-wide Financial Statements

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

The Town applies restricted resources when expense is incurred for purposes for which both restricted and unrestricted net position is available.

Net position and displayed in three components:

1. Net investment in capital assets - consists of capital assets net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Also included here are deferred outflows of resources and deferred inflows of resources which are attributable to the acquisition, construction, or improvement of those assets.

2. Restricted component of net position – consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or

O. Net Position, continued

if the liability will be liquidated with the restricted assets reported. Constraints are placed on the use of restricted assets by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.

3. Unrestricted component of net position – consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

P. Fund Balance

Fund Financial Statements

Government fund equity is classified as fund balance. The Town reports fund balance according to the following classification:

a. Assigned fund balance – Amounts that are constrained by the Town intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body, or by an official to whom that authority has been given. With the exception of the General fund this is a residual fund balance classification for all governmental funds with positive balances.

b. Committed - Amounts that can be used only for specific purposes determined by a formal action of the Town Board. The Town Board is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through the same type of action it employed to previously commit those amounts.

c. Non-spendable fund balance – These amounts include current assets that are not expected to be converted to cash (prepaid and inventory) and long-term assets.

d. Restricted - Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

e. Unassigned fund balance – This is the residual classification of the General fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use resources first, and then unrestricted restricted resources, as they are needed.

The Town does not have a minimum fund balance policy.

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred outflows of resources are for the WRS pension system and OPEB life insurance.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports deferred inflows of resources for property taxes, unearned revenue, WRS pension system and OPEB life insurance. These amounts will be recognized as an inflow of resources in the subsequent year for which it was levied. The Town also has an additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources, special assessments, loans receivable, lease receivable, and accounts receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

NOTE 2 - CASH AND INVESTMENTS

Investment of municipal funds is restricted by state statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.

2 Bonds or securities of any county, city, drainage district, VTAE district, town or school district of the State of Wisconsin. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district or by the University of Wisconsin Hospitals and Clinics Authority.

3. Bonds or securities issued or guaranteed by the federal government.

4. The state local government investment pool.

5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

7. Repurchase agreements with public depositories, with certain conditions.

Additional restrictions may arise from local charters, ordinances, resolutions, and grant regulations.

NOTE 2 - CASH AND INVESTMENTS, continued

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. At year-end, the carrying amount of the Town's deposits was $4,114,590 the bank balance was $4,182,418 and the State Investment Pool balance was $1,374,857. Of the bank balance, $500,218 was covered by federal depository insurance and $400,000 was secured by the State of Wisconsin Public Deposit Guarantee Fund. The amount uncollateralized was $3,282,200 as of December 31, 2024.

Investments

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to the transaction, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town has not yet adopted an investment policy that addresses custodial credit risk. Of the Town's investments, none were exposed to custodial credit risk at December 31, 2024.

Interest Rate Risk – Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The Town has not yet adopted an investment policy that addresses interest rate risk. State Statutes limit the maturity of commercial paper and corporate bonds to not more than seven years.

		Remaining Maturity (in Years)			
	Fair Value	0-1	1-5	6-10	More than 10
Certificates of Deposit	$ 249,671	$ 249,671	$ -	$ -	$ -
LGIP	1,374,857	1,374,857	-	-	-
Totals	$ 1,624,528	$ 1,624,528	$ -	$ -	$ -

Credit Risk – State Statue limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations. Ratings are not required, or available, for the Wisconsin Local Government Investment Pool (LGIP). The Town has no investment policy that would further limit its investment choices. The Town's only investments at December 31, 2024 are in certificates of deposit and the Wisconsin Local Government Investment Pool; both of these investments are exempt from rating.

Concentrations of credit risk – The Town does not currently have a policy that addresses concentration of credit risk. At December 31, 2024, the Town had no investments in any one issuer that represented 5% of more of the total of the Town's investments.

NOTE 2 - CASH AND INVESTMENTS, continued

The Town's cash and investment balances at December 31, 2024, were as follows:

Reconciliation of Government Activities Cash to the Statement of Net Position:

Cash on deposit with financial institutions	$	3,004,846
Cash on hand		350
Investments:		
Local Government Investment Pool		1,374,233
Total cash and investments		4,379,429
Less: Cash and investments held in fiduciary funds		(2,654,231)
Total cash and investments governmental activities per the Statement of Net Position	$	1,725,198

Reconciliation of Business-Type Activities Cash to the Statement of Net Position:

Cash and Restricted cash	$	860,073
Investments:		
Local Government Investment Pool		624
Cash and equivalents per statement of cash flows		860,697
Certificates of deposit		249,671
Total cash and investments business type activities per the Statement of Net Position	$	1,110,368

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2024, the fair value of the Town's share of LGIP's assets was substantially equal to the amount reported in these financial statements.

NOTE 3 - RECEIVABLES

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period.

NOTE 3 – RECEIVABLES, continued

Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

Property taxes receivable	$ 1,445,544
Special & other assessments receivable	4,000
Lease receivable	44,234
PFAS research funds	217,974
Total Deferred Revenue	$ 1,711,752

Amounts from the 2024 Tax Roll are payable as follows:

La Crosse County	$ 1,437,728
La Crosse School District	3,955,741
Western Wisconsin VTAE District	525,473
Town of Campbell	2,462,423
Total Tax Roll	$ 8,381,365

A business located within the Town has a lease with the Town for the use of the harbor. The lease commenced on July 1, 2001 and ends on June 30, 2026. The business renegotiated monthly payments of principal and interest of $2,625 on the lease. The balance of the lease receivable is $44,234 as of December 31, 2024 using an implicit interest rate of 3.75%. The Town received payments totaling $31,500 toward the lease as of December 31, 2024.

Lease receivables maturities are as follows:

	Lease Receivable		
Year	Total Payments	3.75% Interest	Principal
2025	$ 31,500	$ 1,140	$ 30,360
2026	14,013	139	13,874
Totals	$ 45,513	$ 1,279	$ 44,234

NOTE 4 – INTER FUND RECEIVABLES AND PAYABLES

Inter fund receivables and payables result from expense allocations and are offset on the Statement of Net Position at December 31, 2024.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024 is as follows:

Governmental Activities:	Balance 01/01/24	Additions	Deletions	Balance 12/31/24
Capital assets not being depreciated:				
Land	$ 250,400	$ 15,500	$ -	$ 265,900
Construction in progress	71,913	-	71,913	-
Capital assets being depreciated:				
Building and improvements	1,390,913	-	-	1,390,913
Equipment	1,061,292	304,321	10,478	1,355,135
Vehicles	1,604,020	32,248	-	1,636,268
Water mains	780,741	-	-	780,741
Infrastructure	2,575,122	1,185,348	-	3,760,470
Total at historical cost	7,734,401	1,537,417	82,391	9,189,427
Less accumulated depreciation:				
Buildings	818,677	28,487	-	847,164
Equipment	723,133	78,881	10,478	791,536
Vehicles	779,723	128,121	-	907,844
Water mains	258,395	15,615	-	274,010
Infrastructure	415,721	52,451	-	468,172
Total accumulated depreciation	2,995,649	303,555	10,478	3,288,726
Total Capital Assets, Net	$ 4,738,752	$ 1,233,862	$ 71,913	$ 5,900,701

A summary of depreciation expense by function is as follows:

Governmental Activities	
General government	$ 22,636
Public safety	122,516
Public works	138,646
Leisure activities	18,299
Conservation & development	1,458
Total Governmental Activities Depreciation Expense	$ 303,555

NOTE 5 – CAPITAL ASSETS, continued

Business Type Activities:	Balance 01/01/24	Additions	Deletions	Balance 12/31/24
Capital assets not being depreciated:				
Land	$ 11,325	$ -	$ -	$ 11,325
Construction in progress	31,577	13,011	31,577	13,011
Capital assets being depreciated:				
Building and improvements	13,161	-	-	13,161
Collecting mains	2,961,431	497,631	-	3,459,062
Pumping station	2,277,565	-	-	2,277,565
Monitoring station	39,720	-	-	39,720
Pumping equipment	210,323	9,811	46,094	174,040
Vehicles	120,169	-	-	120,169
Office equipment	6,048	-	1,272	4,776
Total at historical cost	5,671,319	520,453	78,943	6,112,829
Less accumulated depreciation	2,115,874	166,181	47,366	2,234,689
Total Capital Assets, Net	$ 3,555,445	$ 354,272	$ 31,577	$ 3,878,140

NOTE 6 - SHORT-TERM OBLIGATION

Short term obligation activity for the year ended December 31, 2024 is as follows:

	Balance 01/01/24	Additions	Retirements	Balance 12/31/24
Governmental Activities				
G.O. Direct Borrowing	$ 52,500	$ 254,714	$ 307,214	$ -

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/24
State Bank Financial	05/04/23	7.50%	01/15/24	$ -
State Bank Financial	04/19/24	6.00%	07/10/24	-
Total G.O. Debt				$ -

Interest expense on short term notes totaled $10,875 for the year ended December 31, 2024.

NOTE 7 – LONG TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2024 was as follows:

	Balance 01/01/24	Additions	Retirements	Balance 12/31/24	Due Within One Year
Governmental Activities					
G.O. direct borrowing	$ 177,547	$ 1,137,395	$ 53,806	$ 1,261,136	$ 244,693
Compensated absences	11,041	9,433	-	20,474	10,491
Total Governmental Activities Long-Term Obligations	**$ 188,588**	**$1,146,828**	**$ 53,806**	**$1,281,610**	**$ 255,184**
Business-Type Activities					
Sewer Utility					
Revenue bonds	$ -	$ 675,807	$ -	$ 675,807	$ 27,415
Compensated absences	14,089	3,385	-	17,474	5,566
Total Business Activities Long-Term Obligations	**$ 14,089**	**$ 679,192**	**$ -**	**$ 693,281**	**$ 32,981**

The Town may issue long term debt in accordance with Wisconsin Statute Section 67.03(1). Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, debt may be authorized exceeding that debt limit for specific purposes when approved by the citizenry. Such debt is designated as being "outside the debt limit". The Town did not have any authorized, unissued debt.

The statutes of the State of Wisconsin restrict the Town's general obligation indebtedness to 5% of the equalized value of $545,711,700 for all property in the Town. At December 31, 2024, the Town's debt limit was $27,285,585 and indebtedness subject to the limit was $1,261,136.

General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the Town. Notes in the governmental funds will be retired by future tax levies. Business-type activities debt is payable by revenues from user fees of those funds, or, if the revenues are not sufficient, by future tax levies.

NOTE 7 – LONG TERM OBLIGATIONS, continued

General obligation debt at December 31, 2024 is comprised of the following individual issues:

Governmental Activities

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/24
State Trust Fund note	08/29/11	5.00%	03/15/31	$ 79,733
State Trust Fund note	06/05/24	6.00%	03/15/29	660,000
State Trust Fund note	08/13/24	6.00%	03/15/29	290,000
NCL Government Capital note	03/15/22	4.40%	05/01/27	54,069
Bell Bank note	06/14/24	6.75%	06/14/28	168,395
John Deere note	01/30/20	0.00%	01/30/25	8,939
Total Government Activities General Obligation Debt				**$1,261,136**

Debt service requirements to maturities at December 31, 2024 are as follows:

	Governmental Activities General Obligation Debt	
Years	Principal	Interest
2025	$ 244,693	$ 58,646
2026	233,641	60,757
2027	247,491	46,907
2028	288,414	32,300
2029	221,276	14,438
2030-2031	25,621	1,937
Totals	**$ 1,261,136**	**$ 214,985**

Estimated payments for unfunded retirement and compensated absences are not included in the debt service requirement schedules. The amounts attributable to governmental activities will be liquidated by the general fund.

Revenue Debt

Business-type activities revenue bonds are payable only from revenues derived from the operation of the sewer utility.

NOTE 7 – LONG TERM OBLIGATIONS, continued

The Town has pledged future sewer revenues, net of specified operating expenses, to repay $675,807 in sewer revenue bonds issued in 2024. Proceeds from the bonds provided financing for sewer rehabilitation upgrades to several streets and the installation of a Supervisory Control and Data Acquisition (SCADA) system. The bonds are payable solely from sewer revenues and are payable through 2044.

Revenue debt payable at December 31, 2024 consists of the following:

Description	Issue Date	Interest Rate	Final Maturity	Balance 12/31/24
Environmental Improvement Fund	07/10/24	2.15%	05/01/44	$ 675,807
Total Revenue Debt				**$ 675,807**

Debt service requirements to maturity are as follows:

	Business Activities Revenue Debt	
Years	Principal	Interest
2025	$ 27,415	$ 14,247
2026	28,003	13,608
2027	28,603	13,001
2028	29,217	12,381
2029	29,844	11,747
2030-2034	159,100	48,748
2035-2039	176,911	30,745
2040-2044	196,714	10,729
Totals	**$ 675,807**	**$ 155,206**

An equipment replacement fund is required to be maintained per the bond agreement. The Town has established and funded this account.

NOTE 8 – COMMITMENTS AND CONTINGENCIES

From time to time the Town is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Town Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

NOTE 8 – COMMITMENTS AND CONTINGENCIES, continued

The Town continues to collaborate with the City of La Crosse and the Department of Natural Resources to find a solution to the PFAS water contamination issue the Town and its residents face. The Town holds no financial obligations pertaining to the contamination. La Crosse County has given the Town $500,000 to utilize for PFAS research. The Town has entered into an agreement with the University of Wisconsin to provide that research. As of December 31, 2024 there are $217,974 of funds remaining.

The Town is researching the development of a water system. Davy Engineering is assisting with this. Earnest money has been paid for the purchase of two parcels of land as potential water tower sites. No contracts have been entered into or purchases made in relation to a new system as of December 31, 2024.

The Town is seeking to incorporate. The first step in approval is set for May, 2025.

The Municipality has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

NOTE 9 – EMPLOYEE RETIREMENT PLAN

Plan description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statues. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issued a standalone Annual Comprehensive Financial Report (ACFR), which can be found at *https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements*. Additionally, EFT issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

NOTE 9 – EMPLOYEE RETIREMENT PLAN, continued

Benefits provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

NOTE 9 – EMPLOYEE RETIREMENT PLAN, continued

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and & Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $72,669 in contributions from the Town.

Contribution rates as of December 31, 2024 are:

Employee Category	Employee	Employer	Duty Disability
General (including teachers, executives, and elected officials)	6.90%	6.90%	0.00%
Protective with Social Security	6.90%	14.30%	0.02%
Protective without Social Security	6.90%	19.10%	0.02%

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At December 31, 2024, the Town reported a liability of $83,030 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net pension liability was based on the Town's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the Town proportion was .005584%, which was a decrease of .0001% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Town recognized a pension expense of $56,724.

NOTE 9 – EMPLOYEE RETIREMENT PLAN, continued

At December 31, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred inflows of Resources
Differences between expected and actual experience	$ 334,777	$ 443,415
Changes in assumptions	36,190	-
Net differences between projected and actual earnings on pension plan investments	289,496	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	543	3,503
Employer contributions subsequent to the measurement date	84,384	-
Total	$ 745,390	$ 446,918

$84,384 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025.

Other amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension will be recognized in pension expense follows:

Year ended December 31:	Deferred Outflows of Resources	Deferred inflows of Resources
2024	$ 315,293	$ 273,714
2025	216,591	173,204
2026	129,122	-

NOTE 9 – EMPLOYEE RETIREMENT PLAN, continued

Actuarial Assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset)	December 31, 2023
Experience Study:	January 1, 2018-December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. Post-retirement Adjustments of 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension asset for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Long-term expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

NOTE 9 – EMPLOYEE RETIREMENT PLAN, continued

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Retirement Funds
Asset Allocation Targets and Expected Returns
As of December 31, 2023

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of	Long-Term Expected Real Rate of Return %
Public Equities	40.0 %	7.3 %	4.5 %
Public Fixed Income	27.0	5.8	3.0
Inflation Sensitive Assets	19.0	4.4	1.7
Real Estate	8.0	5.8	3.0
Private Equity/Debt	18.0	9.6	6.7
Leverage	-12.0	3.7	1.0
Total Core Fund	100 %	7.4 %	4.6 %
Variable Fund Asset Class			
US Equities	70 %	6.8 %	4.0 %
International Equities	30	7.6	4.8
Total Variable Fund	100 %	7.3 %	4.5 %

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.7%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securites. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

NOTE 9 – EMPLOYEE RETIREMENT PLAN, continued

Single Discount rate

A single discount rate of 6.80% was used to measure the total pension liability for the current and prior year. A discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determine contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset/liability.

Sensitivity of the Town's proportionate share of the net pension (asset) liability to changes in the discount rate

The following presents the Town's proportionate share of the net pension (asset) liability calculated using the discount rate of 6.80 percent, as well as what the Town's proportionate share of the net pension (asset) liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase To Discount Rate (7.80%)
Town of Campbell's proportionate share of the net pension liability (asset)	$ 802,528	$ 83,030	$ (420,433)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at *https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements*.

Payables to the pension plan at December 31, 2024 were $0. This represents contributions earned as of December 31, 2024, but for which payment was not remitted to the pension plan until subsequent to year-end.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE

Plan Description

The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at https://etf.wi.gov/about-eft/reports-and-studies/financial-reports-and-statements. Additionally, EFT issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for re-65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2024 are:

Covered Type	Employer Contribution
25% Post Retirement Coverage	20% of employee contribution

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contributions rates per $1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2022 are as listed below:

Life Insurance
Employee Contribution Rates*
For the year ended December 31, 2023

Attained Age	Basic	Supplemental
Under 30	$0.05	$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized $146 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2024, the Town reported a liability of $33,157 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net OPEB liability was based on the Town's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the Town's proportion was 0.007207%, which was a decrease of 0.0032% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2024, the Town recognized OPEB expense of $1,870.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

At December 31, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEBS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 2,934
Net differences between projected and actual investment earnings on plan investments	448	-
Change in actuarial assumptions	10,372	13,057
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,346	13,601
Employer contributions subsequent to the measurement date	164	-
Total	$ 17,330	$ 29,592

$164 reported as deferred outflows related to OPEB resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	Deferred Outflows of Resources	Deferred Inflows of Resources
2024	$ 5,593	$ 6,398
2025	5,319	5,567
2026	3,292	5,363
2027	1,653	5,229
2028	790	4,930
Thereafter	519	2,105
Total	$ 17,166	$ 29,592

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Actuarial assumptions

The total OPEB liability in the January 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net Pension Liability:	December 31, 2023
Experience Study:	January 1, 2018-December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

Long-term expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
3As of December 31, 2023

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	40%	2.32%
US Mortgages	Bloomberg US MBS	60%	2.52%
Inflation			2.30%
Long-Term Expected rate of return			4.25%

Single Discount Rate

A single discount rate of 3.32% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the Town's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 3.32%, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32%) or 1-percentage-point higher (4.32) than the current rate:

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, continued

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
Town's proportionate share of the net OPEB liability	$ 44,551	$ 33,157	$ 24,460

Payables to the OPEB Plan

Payables to the OPEB plan at December 31, 2024 were $0. This represents contributions earned as of December 31, 2024, but for which payment was not remitted to the OPEB plan until subsequent to year-end.

NOTE 11 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft or, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains commercial insurance covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 12 – CHANGE IN ACCOUNTING PRINCIPLE

For the year ended December 31, 2024, the Village implemented GASB Statement No. 101, Compensated Absences. This change affects the Compensated absences liability line on the Statement of Net Position, Statement of Net Position-Proprietary Fund and Balance Sheet-Governmental Funds and related expense accounts on the Statement of Activities and Statement of Revenues, Expenditures and Changes in Fund Balances. For the implementation, the beginning net position has been restated as follows:

	Government Wide		Proprietary Funds
	Governmental Activities	Business-type Activities	Sewer Utility
Net Position, December 31, 2023	$ 5,861,380	$ 3,802,585	$ 3,802,585
Change in Accounting Principle - GASB 101	70,002	7,361	7,361
Net Position, Restated, December 31, 2023	$ 5,931,382	$ 3,809,946	$ 3,809,946

NOTE 13 – PROPERTY TAX LEVY LIMIT

Wisconsin law limits the Town's future tax levies. Generally, the Town is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the greater of the percentage change in the Town's equalized value due to new construction, or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The Town is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

NOTE 14 – SUBSEQUENT EVENTS

The Town subsequently approved bids for the construction of a well for $304,000.

$145,000 of additional funding was awarded to the Town for the stormwater project completed in 2024. These funds have been recorded in the year ending December 31, 2024.

The Town's management has evaluated subsequent events through April 3, 2025, the date the financial statements were available to be issued. No subsequent event adjustments were made to the financial statements.

NOTE 15 - EFFECT OF NEW ACCOUNTING STANDARDS ON FINANCIAL STATEMENTS

The Government Accounting Standards Board (GASB) has approved the following:

- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2024

	Actual 12/31/2024	2024 Original Budget	2024 Final Budget	Final Budget Variance	% of Budget
Taxes					
General property taxes	$ 886,822	$ 886,822	$ 886,822	$ -	100.00%
Debt service taxes	362,205	362,205	362,205	-	100.00%
Mobile home taxes	7,474	13,000	13,000	(5,526)	57.49%
Room taxes	20,759	20,000	20,000	759	103.80%
Taxes from tax exempt entities	6,217	7,000	7,000	(783)	88.81%
Interest earned on taxes	2,361	250	250	2,111	944.40%
Total Taxes	1,285,838	1,289,277	1,289,277	(3,439)	99.73%
Special Assessments					
Total Special Assessments	210	200	200	10	105.00%
Intergovernmental					
Federal grant payments	66,090	-	-	66,090	0.00%
Shared taxes from state	508,760	410,997	410,997	97,763	123.79%
Fire insurance tax from state	18,437	15,000	15,000	3,437	122.91%
Recycling grant	10,650	10,800	10,800	(150)	98.61%
Law enforcement	-	800	800	(800)	0.00%
State aid - transportation	153,320	153,298	153,298	22	100.01%
Other state payments	26,443	97,764	97,764	(71,321)	27.05%
Other local payments	745,046	4,724	4,724	740,322	15771.51%
Total Intergovernmental	1,528,746	693,383	693,383	835,363	220.48%
Licenses and Permits					
Liquor and malt beverage licenses	5,320	5,300	5,300	20	100.38%
Operators' licenses	3,198	2,800	2,800	398	114.21%
Cigarette licenses	150	200	200	(50)	75.00%
TV franchise licenses	5,932	7,000	7,000	(1,068)	84.74%
Mobile home park licenses	114	114	114	-	100.00%
Dog licenses	719	1,000	1,000	(281)	71.90%
Cat licenses	4,664	5,000	5,000	(336)	93.28%
Bicycle licenses	3	15	15	(12)	20.00%
Building permits	20,771	26,000	26,000	(5,229)	79.89%
Board of adjustment fees	-	1,000	1,000	(1,000)	0.00%
Open street permits	300	750	750	(450)	40.00%
Park permits	100	150	150	(50)	66.67%
Boat launch permits	22,369	25,000	25,000	(2,631)	89.48%
Total Licenses and Permits	63,640	74,329	74,329	(10,689)	85.62%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2024

	Actual 12/31/2024	2024 Original Budget	2024 Final Budget	Final Budget Variance	% of Budget
Fines, Forfeits, and Penalties					
Court penalties and costs	$ 17,851	$ 13,000	$ 13,000	$ 4,851	137.32%
Parking violations	4,450	4,500	4,500	(50)	98.89%
Total Fines and Penalties	22,301	17,500	17,500	4,801	127.43%
Public Charges for Services					
Photocopy charges	15	100	100	(85)	15.00%
License publication fee	100	100	100	-	100.00%
Sale of material and supplies	102	500	500	(398)	20.40%
Weed cutting	293	100	100	193	293.00%
Faxing charges	-	25	25	(25)	0.00%
Police reports	3,270	200	200	3,070	1635.00%
Planning commission charges	25	600	600	(575)	4.17%
Use of Summit well	6,112	-	-	6,112	0.00%
Community center	4,325	5,000	5,000	(675)	86.50%
Total Public Charges for Services	14,242	6,625	6,625	7,617	214.97%
Intergov't. Charges for Serv.					
Snow removal	3,368	3,135	3,135	233	107.43%
Other Revenues					
Interest income	90,877	70,000	70,000	20,877	129.82%
Rent of land for signs	1,200	1,800	1,800	(600)	66.67%
Donations	20,079	12,000	12,000	8,079	167.33%
Lease principal payments	29,244	29,335	29,335	(91)	99.69%
Lease interest payments	2,680	2,615	2,615	65	102.49%
Miscellaneous revenue	11,410	500	500	10,910	2282.00%
Total Other Revenues	155,490	116,250	116,250	39,240	133.75%
Other Financing Sources					
Sales of general fixed assets	5,978	39,000	39,000	(33,022)	15.33%
Note proceeds	1,137,395	254,713	254,713	882,682	446.54%
Proceeds from fund balances	-	50,000	50,000	(50,000)	0.00%
Total Other Financing Sources	1,143,373	343,713	343,713	799,660	332.65%
Total Revenues and Other Financing Sources	**$ 4,217,208**	**$ 2,544,412**	**$ 2,544,412**	**$ 1,672,796**	**165.74%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2024

General Government	Actual 12/31/24	2024 Original Budget	2024 Final Budget	Final Budget Variance	% of Budget
Town Board					
Wages	$ 12,050	$ 12,600	$ 12,600	$ 550	95.63%
Fringe benefits	922	1,000	1,000	78	92.20%
Expenses	10,780	3,000	3,000	(7,780)	359.33%
Notices	2,105	1,100	1,100	(1,005)	191.36%
LAPC annual dues	1,875	2,223	2,223	348	84.35%
Chamber of commerce	375	415	415	40	90.36%
WI Towns Association	1,942	1,255	1,255	(687)	154.74%
WI Urban Towns	-	1,100	1,100	1,100	0.00%
Internet web site	91	100	100	9	91.00%
Total Town Board	30,140	22,793	22,793	(7,347)	132.23%
Town Board - Attorney Fees					
Attorney expenses	25,840	59,525	59,525	33,685	43.41%
Town Chairman					
Salaries	3,300	3,675	3,675	375	89.80%
Fringe benefits	252	280	280	28	90.00%
Expenses	-	250	250	250	0.00%
Total Town Chairman	3,552	4,205	4,205	653	84.47%
Town Clerk					
Expenses	15,163	13,000	13,000	(2,163)	116.64%
Total Town Clerk	15,163	13,000	13,000	(2,163)	116.64%
Clerk's Office					
Salaries	86,580	80,241	80,241	(6,339)	107.90%
Fringe benefits	21,351	20,799	20,799	(552)	102.65%
Total Clerk's Office	107,931	101,040	101,040	(6,891)	106.82%
Elections					
Salaries	4,655	4,500	4,500	(155)	103.44%
Expenses	1,669	2,000	2,000	331	83.45%
Total Elections	6,324	6,500	6,500	176	97.29%
Financial Administration					
General and accounting	5,912	4,000	4,000	(1,912)	147.80%
Independent audit	10,700	12,500	12,500	1,800	85.60%
Grant administration	-	15,000	15,000	15,000	0.00%
Total Financial Administration	16,612	31,500	31,500	14,888	52.74%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2024

	Actual 12/31/24	2024 Original Budget	2024 Final Budget	Final Budget Variance	% of Budget
Treasurer					
Total Treasurer	$ 2,702	$ 1,800	$ 1,800	$ (902)	150.11%
Assessor					
Total Assessor	38,109	36,500	36,500	(1,609)	104.41%
Town Hall Buildings & Plant					
Utilities	15,428	20,000	20,000	4,572	77.14%
Custodial expenses	6,200	6,000	6,000	(200)	103.33%
General operation	1,949	4,000	4,000	2,051	48.73%
Maintenance & repairs	3,704	5,500	5,500	1,796	67.35%
Technology	27,614	26,000	26,000	(1,614)	106.21%
Professional fees	448,714	100,000	100,000	(348,714)	448.71%
Insurance	78,399	67,000	67,000	(11,399)	117.01%
Total Hall Buildings & Plant	582,008	228,500	228,500	(353,508)	254.71%
Total General Government	**828,381**	**505,363**	**505,363**	**(323,018)**	**163.92%**
Police Department					
Salaries	443,295	418,920	418,920	(24,375)	105.82%
Fringe benefits	146,314	141,990	141,990	(4,324)	103.05%
Expenses	97,811	32,000	32,000	(65,811)	305.66%
K-9 Unit	1,223	7,500	7,500	6,277	16.31%
Maintenance & repairs	6,766	5,000	5,000	(1,766)	135.32%
Gas & oil	12,898	12,500	12,500	(398)	103.18%
Court costs	15,323	15,000	15,000	(323)	102.15%
Uniforms	2,712	3,000	3,000	288	90.40%
Training & school	10,283	7,500	7,500	(2,783)	137.11%
Reserves - general operations	1,840	2,000	2,000	160	92.00%
Attorney & expenses	18,310	10,000	10,000	(8,310)	183.10%
Total Police Department	756,775	655,410	655,410	(101,365)	115.47%
Fire Department					
Salaries	33,817	37,087	37,087	3,270	91.18%
Fringe benefits	1,798	2,837	2,837	1,039	63.38%
Expenses	27,712	30,925	30,925	3,213	89.61%
Maintenance & repairs	8,341	3,000	3,000	(5,341)	278.03%
Gas & oil	1,605	2,500	2,500	895	64.20%
Equipment repair	897	3,000	3,000	2,103	29.90%
Education	1,666	3,500	3,500	1,834	47.60%
Miscellaneous	4,009	-	-	(4,009)	0.00%
Total Fire Department	79,845	82,849	82,849	3,004	96.37%

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2024

	Actual 12/31/24	2024 Original Budget	2024 Final Budget	Final Budget Variance	% of Budget
First Responders					
Salaries	$ 11,704	$ 26,660	$ 26,660	$ 14,956	43.90%
Fringe benefits	676	2,039	2,039	1,363	33.15%
Expenses	6,026	8,100	8,100	2,074	74.40%
Total First Responders	18,406	36,799	36,799	18,393	50.02%
Building Inspector					
Expenses	17,665	22,000	22,000	4,335	80.30%
Total Building Inspector	17,665	22,000	22,000	4,335	80.30%
Emergency Government					
Expenses	3,171	3,000	3,000	(171)	105.70%
Total Emergency Government	3,171	3,000	3,000	(171)	105.70%
Total Public Safety	**875,862**	**800,058**	**800,058**	**(75,804)**	**109.47%**
Streets & Roads					
Salaries	144,165	135,233	135,233	(8,932)	106.60%
Fringe benefits	45,801	47,965	47,965	2,164	95.49%
Utilities	40,175	35,000	35,000	(5,175)	114.79%
General operations	18,025	10,000	10,000	(8,025)	180.25%
Machinery & repairs	16,090	15,500	15,500	(590)	103.81%
Gas & oil	9,213	8,300	8,300	(913)	111.00%
Street maintenance	15,278	126,500	126,500	111,222	12.08%
Street drainage	10,434	54,500	54,500	44,066	19.14%
Clothing allowance	1,148	1,500	1,500	352	76.53%
Miscellaneous expenses	7,236	8,300	8,300	1,064	87.18%
Total Streets & Roads	307,565	442,798	442,798	135,233	69.46%
Transit					
Municipal Transit Unit-MTU	34,973	34,973	34,973	-	100.00%
Sanitation - Recycle					
Refuse & garbage	239,487	200,000	200,000	(39,487)	119.74%
Hazardous waste	6,602	7,500	7,500	898	88.03%
Recycling	23,196	24,000	24,000	804	96.65%
Total Sanitation - Recycle	269,285	231,500	231,500	(37,785)	116.32%
Total Public Works	**$ 611,823**	**$ 709,271**	**$ 709,271**	**$ 97,448**	**86.26%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2024

	Actual 12/31/24	2024 Original Budget	2024 Final Budget	Final Budget Variance	% of Budget
Community Center					
Library - general operations	$ 8,581	$ 4,800	$ 4,800	$ (3,781)	178.77%
Expenses	3,510	6,000	6,000	2,490	58.50%
Maintenance & repairs	12	500	500	488	2.40%
Total Community Center	12,103	11,300	11,300	(803)	107.11%
Parks & Recreation Maint					
Expenses	8,830	16,000	16,000	7,170	55.19%
Maintenance & repairs	2,043	3,000	3,000	957	68.10%
Boat landing	5,114	25,000	25,000	19,886	20.46%
Total Parks & Recreation	15,987	44,000	44,000	28,013	36.33%
Total Culture, Rec. & Education	**28,090**	**55,300**	**55,300**	**27,210**	**50.80%**
Capital Outlay					
General government - land	15,500	-	-	(15,500)	0.00%
Police department	76,875	43,214	43,214	(33,661)	177.89%
Parks	8,700	5,000	5,000	(3,700)	174.00%
Fire department	14,606	-	-	(14,606)	0.00%
Highway equipment	236,388	64,000	64,000	(172,388)	369.36%
Streets & roads	1,113,435	-	-	(1,113,435)	0.00%
Total Capital Outlay	**1,465,504**	**112,214**	**112,214**	**(1,353,290)**	**1305.99%**

See notes to required supplementary information.

TOWN OF CAMPBELL, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - CONTINUED
YEAR ENDED DECEMBER 31, 2024

	Actual 12/31/24	2024 Original Budget	2024 Final Budget	Final Budget Variance	% of Budget
Debt Service Principal					
Commissioners of Public Lands	$ 9,316	$ 9,316	$ 9,316	$ -	100.00%
Street sweeper loan	16,522	16,522	16,522	-	100.00%
State bank	-	307,214	307,214	307,214	0.00%
John Deere loan	8,969	8,968	8,968	(1)	100.01%
Bell Bank loan	19,000	-	-	(19,000)	0.00%
Total Debt Principal	53,807	342,020	342,020	288,213	15.73%
Debt Service Interest					
Commissioners of Public Lands	30,419	4,465	4,465	(25,954)	681.28%
State bank	10,875	12,606	12,606	1,731	86.27%
Street sweeper	2,628	3,115	3,115	487	84.37%
Bell Bank loan	6,157	-	-	(6,157)	0.00%
Total Debt Interest	50,079	20,186	20,186	(29,893)	248.09%
Total Debt Services	**103,886**	**362,206**	**362,206**	**258,320**	**28.68%**
Total Expenditures	**3,913,546**	**2,544,412**	**2,544,412**	**(1,369,134)**	**153.81%**
Excess (deficiency) of Revenues Over Expenditures	**303,662**	**-**	**-**	**303,662**	**0.00%**
Fund Balance, January 1, 2024	**1,268,050**	**1,268,050**	**1,268,050**	**-**	**100.00%**
Fund Balance, December 31, 2024	**$ 1,571,712**	**$ 1,268,050**	**$ 1,268,050**	**$ 303,662**	**123.95%**

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*
DECEMBER 31, 2024

Year Ending	Employer's Proportion (Percentage) of Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Collective Net Pension Liability (Asset) as a Percentage of the Employer's Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Assset)
2014	0.0044%	$ (109,117)	$ 514,798	-21.20%	102.74%
2015	0.0043%	$ 69,799	$ 483,382	14.44%	99.12%
2016	0.0043%	$ 35,375	$ 526,371	6.72%	99.12%
2017	0.0045%	$ (134,368)	$ 593,216	-22.65%	102.93%
2018	0.0049%	$ 173,099	$ 586,271	29.53%	96.45%
2019	0.0051%	$ (165,433)	$ 624,153	-26.51%	102.96%
2020	0.0053%	$ (331,064)	$ 675,745	-48.99%	105.26%
2021	0.0055%	$ (444,201)	$ 697,807	-63.66%	106.02%
2022	0.0056%	$ 298,880	$ 708,359	42.19%	95.72%
2023	0.0056%	$ 83,030	$ 727,579	11.41%	98.85%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*
DECEMBER 31, 2024

Year Ending	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	$ 38,649	$ 38,649	$ -	$ 483,382	8.00%
2016	$ 41,728	$ 41,728	$ -	$ 526,371	7.93%
2017	$ 52,221	$ 52,221	$ -	$ 593,216	8.80%
2018	$ 51,722	$ 51,722	$ -	$ 586,271	8.82%
2019	$ 54,518	$ 54,518	$ -	$ 624,153	8.73%
2020	$ 63,755	$ 63,755	$ -	$ 675,745	9.43%
2021	$ 65,816	$ 65,816	$ -	$ 697,807	9.43%
2022	$ 66,338	$ 66,338	$ -	$ 708,360	9.37%
2023	$ 72,357	$ 72,357	$ -	$ 724,700	9.98%
2024	$ 84,384	$ 84,384	$ -	$ 785,622	10.74%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS*
DECEMBER 31, 2024

Year Ending	Employer's Proportion (Percentage) of Net OPEB Liability (Asset)	Employer's Proportionate Share (Amount) of the Net OPECB Liability (Asset)	Employer's Covered Payroll	Employer's Collective Net OPEB Liability (Asset) as a Percentage of the Employer's Covered Payroll	Plan Fiduciary Net Position as a percentage of the Total OPEB Liability (Asset)
2017	0.0064%	$ 19,237	$ 268,886	7.15%	44.81%
2018	0.0066%	$ 16,930	$ 588,000	2.88%	48.69%
2019	0.0079%	$ 33,444	$ 605,000	5.53%	37.58%
2020	0.0088%	$ 48,412	$ 656,000	7.38%	31.36%
2021	0.0101%	$ 59,441	$ 689,000	8.63%	29.57%
2022	0.0104%	$ 39,474	$ 632,000	6.25%	38.81%
2023	0.0072%	$ 33,157	$ 669,000	4.96%	33.90%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See notes to required supplementary information.

TOWN OF CAMPBELL
SCHEDULE OF CONTRIBUTIONS
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS*
DECEMBER 31, 2024

Year Ending	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Town's Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	$ 121	$ 121	$ -	$ 268,886	0.05%
2018	$ 126	$ 126	$ -	$ 588,000	0.02%
2019	$ 141	$ 141	$ -	$ 605,000	0.02%
2020	$ 175	$ 175	$ -	$ 656,000	0.03%
2021	$ 205	$ 205	$ -	$ 689,000	0.03%
2022	$ 210	$ 210	$ -	$ 700,000	0.03%
2023	$ 143	$ 143	$ -	$ 669,000	0.02%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The table will be built prospectively as the information becomes available.

See notes to required supplementary information.

NOTE 1 - BUDGETARY INFORMATION

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Chairman and Board of Supervisors consider a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of an ordinance.
4. The Board of Supervisors approves transfers of budgeted amounts between departments within any fund; and, any revisions that alter the total expenditures of any fund must be approved by the Board of Supervisors.
5. Formal budgetary integration is employed as a management control device during the year for the general fund.
6. The budget for the general fund is adopted on a basis consistent with the generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended by the Board of Supervisors.
7. A budget has been adopted for the general fund and sewer fund.
8. Appropriations lapse at year-end unless specifically carried over. Carryovers to the following year were not material. Budgets are adopted at the fund level of expenditure.
9. The Town controls expenditures at the department level. Some individual departments experienced expenditures, which exceeded appropriations. The detail of those items can be found in the Town's year-end budget to actual report.

NOTE 2 – PENSION PLAN

Changes of benefit terms:

There were no changes of benefit terms for any participating employer in the WRS.

Changes in assumptions:

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31,2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

NOTE 2 – PENSION PLAN, continued

Changes in assumptions:

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31,2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the 2018 WRS Experience Mortality Table.

TOWN OF CAMPBELL, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2024

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2023	2022	2021	2020	2019
Valuation Date	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
Actuarial Cost Method	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	7.0%	7.0%	7.0%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.7%	1.9%	1.9%	1.9%	2.1%
Retirement Age:	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

TOWN OF CAMPBELL, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2024

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2018	2017	2016	2015	2014
Valuation Date	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012
Actuarial Cost Method	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

NOTE 3 – OTHER POST EMPLOYMENT BENEFIT

Changes of benefit terms:

There were no changes of benefit terms for any participating employer in the LRLIF.

Changes in assumptions:

In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the 2018 WRS Experience Mortality Table.

OTHER REPORTS

Engelson & Associates, Ltd.
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Trustees
and Town Chairman
Town of Campbell, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Campbell, Wisconsin as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Town of Campbell's basic financial statements, and have issued our report thereon dated April 3, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town of Campbell, Wisconsin's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Campbell, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Campbell, Wisconsin's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses that we consider to be significant deficiencies, 2024-001 and 2024-002.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Campbell, Wisconsin's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town of Campbell, Wisconsin's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the Town's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Engelson and Associates, Ltd.

La Crosse, Wisconsin
April 3, 2025

2024-001 – Segregation of Duties (design deficiency)

Criteria: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.

Condition: The Clerk/Treasurer position essentially completes all financial and recordkeeping duties of the general Town's operations. Accordingly, this does not allow for a proper segregation of duties for internal control purposes.

Cause: The lack of segregation of duties is due to a limited number of employees and the size of the Town's operations.

Effect: Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.

Recommendation: We recommend the Town Board continue to monitor the transactions and financial records of the Town.

View of responsible officials and planned corrective actions: The Board will monitor accounting activities on a day to day basis. They will continue to review all disbursements at the monthly Board meeting and compare financial results monthly to the budget.

2024-002 – Preparation of year-end financial statements and adjustments (design deficiency)

Criteria: The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential misstatement in the financial statements or notes.

Condition: Current Town staff maintains accounting records which reflect the Town's financial transactions; however, preparing the Town's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Town contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to prepare the annual financial reporting in an efficient manner. During the course of the audit, we made adjustments that in the aggregate had a material effect on the Town's financial statements.

Cause: Town management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect: Without our involvement, the Town may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America. If the audit firm did not properly prepare the year-end adjustments, the financial statements and the related footnote disclosures, the Town might not identify errors in advance of issuance.

2024-002 – Preparation of year-end adjustments and financial statements (design deficiency), continued

Recommendation: We recommend the Town continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Town is necessary to obtain a complete and adequate understanding of the Town's annual financial report.

View of responsible officials and planned corrective actions: The Town acknowledges that they are not experts in financial reporting and cannot afford to hire additional personnel for this purpose. However, they will continue to be alert to changes in financial reporting requirements to ensure that they are implemented by their auditor on a timely basis.

Exhibit 24

Combined Equalized Value 2019-2024

County 32 La Crosse
Town 008 Campbell

REAL ESTATE	2018 RE Equalized Value	Removal of Prior Year Compensation	% Change	$ Amount of Economic Change	% Change	$ Amount of New Constr	% Change	Correction & Compensation	% Change	$ Amount of All Other Changes	% Change	2019 RE Equalized Value	Total $ Change in R.E. Value	% Change
Residential														
Land	90,389,500	268,700	0%	0	0%	0	0%	0	0%	-6,500	0%	90,651,700	262,200	0%
Imp	209,764,400	-1,434,400	-1%	0	0%	524,000	0%	0	0%	-110,000	0%	208,744,000	-1,020,400	0%
Total	300,153,900	-1,165,700	0%	0	0%	524,000	0%	0	0%	-116,500	0%	299,395,700	-758,200	0%
Commercial														
Land	13,036,300	-406,500	-3%	126,300	1%	0	0%	0	0%	0	0%	12,756,100	-280,200	-2%
Imp	40,171,600	-62,400	0%	401,100	1%	0	0%	0	0%	0	0%	40,510,300	338,700	1%
Total	53,207,900	-468,900	-1%	527,400	1%	0	0%	0	0%	0	0%	53,266,400	58,500	0%
Manufacturing														
Land	40,400	0	0%	2,800	7%	0	0%	0	0%	0	0%	43,200	2,800	7%
Imp	31,700	0	0%	2,200	7%	0	0%	0	0%	0	0%	33,900	2,200	7%
Total	72,100	0	0%	5,000	7%	0	0%	0	0%	0	0%	77,100	5,000	7%
Agricultural														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Undeveloped														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Ag Forest														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Forest														
Land/Total	35,000	0	0%	0	0%	0	0%	0	0%	-35,000	-100%	0	-35,000	-100%
Other														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total Real Estate														
Land	103,501,200	-137,800	0%	129,100	0%	0	0%	0	0%	-41,500	0%	103,451,000	-50,200	0%
Imp	249,967,700	-1,496,800	-1%	403,300	0%	524,000	0%	0	0%	-110,000	0%	249,288,200	-679,500	0%
Total	353,468,900	-1,634,600	0%	532,400	0%	524,000	0%	0	0%	-151,500	0%	352,739,200	-729,700	0%

PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property			
	2018	2019	% Change	2018	2019	% Change	2018 Total	2019 Total	Tot. $ Chg in PP	% Change
Watercraft	13,400	11,700	-13%	0	0	0%	13,400	11,700	-1,700	-13%
Machinery Tools & Patterns	0	0	N/A	121,500	105,100	-13%	121,500	105,100	-16,400	-13%
Furniture Fixtures & Equip	2,026,100	2,134,600	5%	1,400	1,000	-29%	2,027,500	2,135,600	108,100	5%
All Other	880,000	854,000	-3%	2,900	3,100	7%	882,900	857,100	-25,800	-3%
Prior Year Compensation	-914,900	0		0	0		-914,900	0	914,900	
Total Personal Property	2,004,600	3,000,300	50%	125,800	109,200	-13%	2,130,400	3,109,500	979,100	46%

TOTAL EQUALIZED VALUE	2018 Total	2019 Total	Total $ Change	% Change
Real Estate & Personal Property	355,599,300	355,848,700	249,400	0%

County 32 La Crosse
Town 008 Campbell

REAL ESTATE	2019 RE Equalized Value	Removal of Prior Year Compensation	% Change	$ Amount of Economic Change	% Change	$ Amount of New Constr	% Change	Correction & Compensation	% Change	$ Amount of All Other Changes	% Change	2020 RE Equalized Value	Total $ Change in R.E. Value	% Change
Residential														
Land	90,651,700	0	0%	9,065,200	10%	0	0%	0	0%	0	0%	99,716,900	9,065,200	10%
Imp	208,744,000	0	0%	20,874,400	10%	1,290,300	1%	0	0%	0	0%	230,908,700	22,164,700	11%
Total	299,395,700	0	0%	29,939,600	10%	1,290,300	0%	0	0%	0	0%	330,625,600	31,229,900	10%
Commercial														
Land	12,756,100	0	0%	637,800	5%	0	0%	0	0%	0	0%	13,393,900	637,800	5%
Imp	40,510,300	0	0%	2,025,500	5%	32,300	0%	0	0%	0	0%	42,568,100	2,057,800	5%
Total	53,266,400	0	0%	2,663,300	5%	32,300	0%	0	0%	0	0%	55,962,000	2,695,600	5%
Manufacturing														
Land	43,200	0	0%	1,300	3%	0	0%	0	0%	0	0%	44,500	1,300	3%
Imp	33,900	0	0%	2,400	7%	0	0%	0	0%	0	0%	36,300	2,400	7%
Total	77,100	0	0%	3,700	5%	0	0%	0	0%	0	0%	80,800	3,700	5%
Agricultural														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Undeveloped														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Ag Forest														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Forest														
Land/Total	0	0	0%	0	0%	0	0%	70,000	0%	0	0%	70,000	70,000	0%
Other														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total Real Estate														
Land	103,451,000	0	0%	9,704,300	9%	0	0%	70,000	0%	0	0%	113,225,300	9,774,300	9%
Imp	249,288,200	0	0%	22,902,300	9%	1,322,600	1%	0	0%	0	0%	273,513,100	24,224,900	10%
Total	352,739,200	0	0%	32,606,600	9%	1,322,600	0%	70,000	0%	0	0%	386,738,400	33,999,200	10%

PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property			
	2019	2020	% Change	2019	2020	% Change	2019 Total	2020 Total	Tot. $ Chg in PP	% Change
Watercraft	11,700	11,700	0%	0	0	0%	11,700	11,700	0	0%
Machinery Tools & Patterns	0	0	N/A	105,100	98,300	-6%	105,100	98,300	-6,800	-6%
Furniture Fixtures & Equip	2,134,600	2,220,100	4%	1,000	1,000	0%	2,135,600	2,221,100	85,500	4%
All Other	854,000	1,177,500	38%	3,100	3,100	0%	857,100	1,180,600	323,500	38%
Prior Year Compensation	0	-417,700		0	0		0	-417,700	-417,700	
Total Personal Property	3,000,300	2,991,600	0%	109,200	102,400	-6%	3,109,500	3,094,000	-15,500	0%

TOTAL EQUALIZED VALUE	2019 Total	2020 Total	Total $ Change	% Change
Real Estate & Personal Property	355,848,700	389,832,400	33,983,700	10%

County 32 La Crosse
Town 008 Campbell

REAL ESTATE	2020 RE Equalized Value	Removal of Prior Year Compensation	% Change	$ Amount of Economic Change	% Change	$ Amount of New Constr	% Change	Correction & Compensation	% Change	$ Amount of All Other Changes	% Change	2021 RE Equalized Value	Total $ Change in R.E. Value	% Change
Residential														
Land	99,716,900	0	0%	2,991,800	3%	0	0%	22,200	0%	0	0%	102,730,900	3,014,000	3%
Imp	230,908,700	0	0%	6,933,100	3%	1,176,500	1%	391,200	0%	0	0%	239,409,500	8,500,800	4%
Total	330,625,600	0	0%	9,924,900	3%	1,176,500	0%	413,400	0%	0	0%	342,140,400	11,514,800	3%
Commercial														
Land	13,393,900	0	0%	1,607,300	12%	0	0%	0	0%	0	0%	15,001,200	1,607,300	12%
Imp	42,568,100	0	0%	5,130,000	12%	235,300	1%	364,000	1%	0	0%	48,297,400	5,729,300	13%
Total	55,962,000	0	0%	6,737,300	12%	235,300	0%	364,000	1%	0	0%	63,298,600	7,336,600	13%
Manufacturing														
Land	44,500	0	0%	400	1%	0	0%	0	0%	20,400	46%	65,300	20,800	47%
Imp	36,300	0	0%	400	1%	0	0%	0	0%	2,400	7%	39,100	2,800	8%
Total	80,800	0	0%	800	1%	0	0%	0	0%	22,800	28%	104,400	23,600	29%
Agricultural														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Undeveloped														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Ag Forest														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Forest														
Land/Total	70,000	-35,000	-50%	0	0%	0	0%	0	0%	-35,000	-50%	0	-70,000	-100%
Other														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total Real Estate														
Land	113,225,300	-35,000	0%	4,599,500	4%	0	0%	22,200	0%	-14,600	0%	117,797,400	4,572,100	4%
Imp	273,513,100	0	0%	12,063,500	4%	1,411,800	1%	755,200	0%	2,400	0%	287,746,000	14,232,900	5%
Total	386,738,400	-35,000	0%	16,663,000	4%	1,411,800	0%	777,400	0%	-12,200	0%	405,543,400	18,805,000	5%

PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property			
	2020	2021	% Change	2020	2021	% Change	2020 Total	2021 Total	Tot. $ Chg in PP	% Change
Watercraft	11,700	8,200	-30%	0	0	0%	11,700	8,200	-3,500	-30%
Machinery Tools & Patterns	0	0	N/A	98,300	85,000	-14%	98,300	85,000	-13,300	-14%
Furniture Fixtures & Equip	2,220,100	2,161,400	-3%	1,000	1,000	0%	2,221,100	2,162,400	-58,700	-3%
All Other	1,177,500	886,400	-25%	3,100	3,100	0%	1,180,600	889,500	-291,100	-25%
Prior Year Compensation	-417,700	-312,000		0	0		-417,700	-312,000	105,700	
Total Personal Property	2,991,600	2,744,000	-8%	102,400	89,100	-13%	3,094,000	2,833,100	-260,900	-8%

TOTAL EQUALIZED VALUE	2020 Total	2021 Total	Total $ Change	% Change
Real Estate & Personal Property	389,832,400	408,376,500	18,544,100	5%

County 32 La Crosse
Town 008 Campbell

REAL ESTATE	2021 RE Equalized Value	Removal of Prior Year Compensation	% Change	$ Amount of Economic Change	% Change	$ Amount of New Constr	% Change	Correction & Compensation	% Change	$ Amount of All Other Changes	% Change	2022 RE Equalized Value	Total $ Change in R.E. Value	% Change
Residential														
Land	102,730,900	-11,100	0%	18,473,300	18%	0	0%	-181,000	0%	0	0%	121,012,100	18,281,200	18%
Imp	239,409,500	-195,600	0%	43,177,400	18%	1,635,800	1%	1,321,200	1%	-38,300	0%	285,310,000	45,900,500	19%
Total	342,140,400	-206,700	0%	61,650,700	18%	1,635,800	0%	1,140,200	0%	-38,300	0%	406,322,100	64,181,700	19%
Commercial														
Land	15,001,200	0	0%	2,081,400	14%	0	0%	-267,600	-2%	0	0%	16,815,000	1,813,800	12%
Imp	48,297,400	-182,000	0%	6,656,100	14%	1,698,800	4%	-1,144,200	-2%	0	0%	55,326,100	7,028,700	15%
Total	63,298,600	-182,000	0%	8,737,500	14%	1,698,800	3%	-1,411,800	-2%	0	0%	72,141,100	8,842,500	14%
Manufacturing														
Land	65,300	0	0%	3,300	5%	0	0%	0	0%	0	0%	68,600	3,300	5%
Imp	39,100	0	0%	2,000	5%	0	0%	0	0%	0	0%	41,100	2,000	5%
Total	104,400	0	0%	5,300	5%	0	0%	0	0%	0	0%	109,700	5,300	5%
Agricultural														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Undeveloped														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Ag Forest														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Forest														
Land/Total	0	0	0%	13,600	0%	0	0%	11,200	0%	0	0%	24,800	24,800	0%
Other														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total Real Estate														
Land	117,797,400	-11,100	0%	20,571,600	17%	0	0%	-437,400	0%	0	0%	137,920,500	20,123,100	17%
Imp	287,746,000	-377,600	0%	49,835,500	17%	3,334,600	1%	177,000	0%	-38,300	0%	340,677,200	52,931,200	18%
Total	405,543,400	-388,700	0%	70,407,100	17%	3,334,600	1%	-260,400	0%	-38,300	0%	478,597,700	73,054,300	18%

PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property			
	2021	2022	% Change	2021	2022	% Change	2021 Total	2022 Total	Tot. $ Chg in PP	% Change
Watercraft	8,200	14,100	72%	0	0	0%	8,200	14,100	5,900	72%
Machinery Tools & Patterns	0	0	N/A	85,000	75,000	-12%	85,000	75,000	-10,000	-12%
Furniture Fixtures & Equip	2,161,400	2,063,300	-5%	1,000	900	-10%	2,162,400	2,064,200	-98,200	-5%
All Other	886,400	924,300	4%	3,100	2,900	-6%	889,500	927,200	37,700	4%
Prior Year Compensation	-312,000	-505,000		0	0		-312,000	-505,000	-193,000	
Total Personal Property	2,744,000	2,496,700	-9%	89,100	78,800	-12%	2,833,100	2,575,500	-257,600	-9%

TOTAL EQUALIZED VALUE	2021 Total	2022 Total	Total $ Change	% Change
Real Estate & Personal Property	408,376,500	481,173,200	72,796,700	18%

County 32 La Crosse
Town 008 Campbell

REAL ESTATE	2022 RE Equalized Value	Removal of Prior Year Compensation	% Change	$ Amount of Economic Change	% Change	$ Amount of New Constr	% Change	Correction & Compensation	% Change	$ Amount of All Other Changes	% Change	2023 RE Equalized Value	Total $ Change in R.E. Value	% Change
Residential														
Land	121,012,100	90,500	0%	2,422,100	2%	0	0%	0	0%	-39,600	0%	123,485,100	2,473,000	2%
Imp	285,310,000	-660,600	0%	5,688,900	2%	1,106,000	0%	-410,600	0%	-190,000	0%	290,843,700	5,533,700	2%
Total	406,322,100	-570,100	0%	8,111,000	2%	1,106,000	0%	-410,600	0%	-229,600	0%	414,328,800	8,006,700	2%
Commercial														
Land	16,815,000	133,800	1%	2,034,800	12%	0	0%	15,000	0%	37,000	0%	19,035,600	2,220,600	13%
Imp	55,326,100	572,100	1%	6,707,800	12%	0	0%	0	0%	-18,900	0%	62,587,100	7,261,000	13%
Total	72,141,100	705,900	1%	8,742,600	12%	0	0%	15,000	0%	18,100	0%	81,622,700	9,481,600	13%
Manufacturing														
Land	68,600	0	0%	4,800	7%	0	0%	0	0%	0	0%	73,400	4,800	7%
Imp	41,100	0	0%	2,900	7%	0	0%	0	0%	0	0%	44,000	2,900	7%
Total	109,700	0	0%	7,700	7%	0	0%	0	0%	0	0%	117,400	7,700	7%
Agricultural														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Undeveloped														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Ag Forest														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Forest														
Land/Total	24,800	-5,600	-23%	5,200	21%	0	0%	0	0%	0	0%	24,400	-400	-2%
Other														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total Real Estate														
Land	137,920,500	218,700	0%	4,466,900	3%	0	0%	15,000	0%	-2,600	0%	142,618,500	4,698,000	3%
Imp	340,677,200	-88,500	0%	12,399,600	4%	1,106,000	0%	-410,600	0%	-208,900	0%	353,474,800	12,797,600	4%
Total	478,597,700	130,200	0%	16,866,500	4%	1,106,000	0%	-395,600	0%	-211,500	0%	496,093,300	17,495,600	4%

PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property			
	2022	2023	% Change	2022	2023	% Change	2022 Total	2023 Total	Tot. $ Chg in PP	% Change
Watercraft	14,100	13,800	-2%	0	0	0%	14,100	13,800	-300	-2%
Machinery Tools & Patterns	0	0	N/A	75,000	68,000	-9%	75,000	68,000	-7,000	-9%
Furniture Fixtures & Equip	2,063,300	1,732,900	-16%	900	900	0%	2,064,200	1,733,800	-330,400	-16%
All Other	924,300	865,400	-6%	2,900	3,100	7%	927,200	868,500	-58,700	-6%
Prior Year Compensation	-505,000	1,300		0	0		-505,000	1,300	506,300	
Total Personal Property	2,496,700	2,613,400	5%	78,800	72,000	-9%	2,575,500	2,685,400	109,900	4%

TOTAL EQUALIZED VALUE	2022 Total	2023 Total	Total $ Change	% Change
Real Estate & Personal Property	481,173,200	498,778,700	17,605,500	4%

County 32 La Crosse
Town 008 Campbell

REAL ESTATE	2023 RE Equalized Value	Removal of Prior Year Compensation	% Change	$ Amount of Economic Change	% Change	$ Amount of New Constr	% Change	Correction & Compensation	% Change	$ Amount of All Other Changes	% Change	2024 RE Equalized Value	Total $ Change in R.E. Value	% Change
Residential														
Land	123,485,100	0	0%	12,348,500	10%	0	0%	0	0%	0	0%	135,833,600	12,348,500	10%
Imp	290,843,700	205,300	0%	29,082,900	10%	1,100,000	0%	1,166,300*	0%	0	0%	322,398,200	31,554,500	11%
Total	414,328,800	205,300	0%	41,431,400	10%	1,100,000	0%	1,166,300	0%	0	0%	458,231,800	43,903,000	11%
Commercial														
Land	19,035,600	-7,500	0%	1,332,000	7%	0	0%	0	0%	0	0%	20,360,100	1,324,500	7%
Imp	62,587,100	0	0%	4,381,100	7%	0	0%	0	0%	0	0%	66,968,200	4,381,100	7%
Total	81,622,700	-7,500	0%	5,713,100	7%	0	0%	0	0%	0	0%	87,328,300	5,705,600	7%
Manufacturing														
Land	73,400	0	0%	2,200	3%	0	0%	0	0%	0	0%	75,600	2,200	3%
Imp	44,000	0	0%	6,600	15%	0	0%	0	0%	0	0%	50,600	6,600	15%
Total	117,400	0	0%	8,800	7%	0	0%	0	0%	0	0%	126,200	8,800	7%
Agricultural														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Undeveloped														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Ag Forest														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Forest														
Land/Total	24,400	0	0%	1,000	4%	0	0%	0	0%	0	0%	25,400	1,000	4%
Other														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total Real Estate														
Land	142,618,500	-7,500	0%	13,683,700	10%	0	0%	0	0%	0	0%	156,294,700	13,676,200	10%
Imp	353,474,800	205,300	0%	33,470,600	9%	1,100,000	0%	1,166,300	0%	0	0%	389,417,000	35,942,200	10%
Total	496,093,300	197,800	0%	47,154,300	10%	1,100,000	0%	1,166,300	0%	0	0%	545,711,700	49,618,400	10%

PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property			
	2023	2024	% Change	2023	2024	% Change	2023 Total	2024 Total	Tot. $ Chg in PP	% Change
Watercraft	13,800	0	-100%	0	0	0%	13,800	0	-13,800	-100%
Machinery Tools & Patterns	0	0	N/A	68,000	0	-100%	68,000	0	-68,000	-100%
Furniture Fixtures & Equip	1,732,900	0	-100%	900	0	-100%	1,733,800	0	-1,733,800	-100%
All Other	865,400	0	-100%	3,100	0	-100%	868,500	0	-868,500	-100%
Prior Year Compensation	1,300	0*		0	0		1,300	0	-1,300	
Total Personal Property	2,613,400	0	-100%	72,000	0	-100%	2,685,400	0	-2,685,400	-100%

TOTAL EQUALIZED VALUE	2023 Total	2024 Total	Total $ Change	% Change
Real Estate & Personal Property	498,778,700	545,711,700	46,933,000	9%

*Includes value allocated to/from another property class due to a correction that resulted in a negative total class value

Exhibit 25

WI Form C 2019-2024

Form C
32008

2024 Municipal Financial Report

Section A – Indebtedness

for the calendar year ending December 31, 2024

Wisconsin
Dept of Revenue

Purpose of Loan	Line No. *(Account)*	Principal Outstanding January 1, 2024	Principal Incurred in 2024	Principal Retired or Paid in 2024	Principal Outstanding December 31, 2024
Long Term General Obligation Debt *(more than one year)*:					
Police debt	900-50010	**0**			**0**
Fire protection debt	900-50015	**0**			**0**
Highway debt	900-50020	**70,591**	**1,137,395**	**35,522**	**1,172,464**
Storm sewer debt	900-50030	**0**			**0**
Water supply system debt	900-50040	**0**			**0**
Electric supply system debt	900-50050	**0**			**0**
Transit system debt	900-50060	**0**			**0**
Public school debt	900-50070	**0**			**0**
All other long term general obligation debt	900-50080	**106,956**		**18,284**	**88,672**
Total Long Term General Obligation Debt	**900-50100**	**177,547**	**1,137,395**	**53,806**	**1,261,136**
Short Term Debt *(one year or less)*:					
Police debt	910-50210	**0**			**0**
Highway debt	910-50220	**0**			**0**
Storm sewer debt	910-50230	**0**			**0**
All other short term debt	910-50280	**52,500**	**254,715**	**307,215**	**0**
Revenue Bonds and Notes					
Pollution control debt	920-50310	**0**			**0**
Water supply system debt	920-50320	**0**			**0**
Electric supply system debt	920-50330	**0**			**0**
Transit system debt	920-50340	**0**			**0**
All other revenue bond and note debt	920-50380	**0**	**675,807**		**675,807**
Other debt and long term obligations *(accrued employee benefits)*	930-50400	**0**			**0**

Form C 32008	Section C – 2024 Revenues Taxes All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Taxes		Line No. *(Account)*	Amount *(whole dollars)*
General property taxes *(from Line 068-41110 if cash basis is selected)*		100-41110	**1,249,028**
Tax increments *(from Line 044-41120 if cash basis is selected)*		100-41120	**0**
Occupational taxes *(from line 046-41130 if cash basis is selected)*		100-41130	**0**
Mobile home lottery credit and parking fees: Total received	**10,998**		
Payments to schools *(subtract)*	**3,524**		
Local share		100-41140	**7,474**
Private forest crop/managed forest land taxes *(from Line 048-41150 if cash basis is selected)*		100-41150	**0**
Motor vehicle taxes		100-41170	
Public accommodation taxes *(room tax)*		100-41210	**20,759**
General sales tax collections: Total collections			
Payment to state *(subtract)*		100-41222	**0**
Premier resort area tax		100-41223	
Race track admissions tax *(sec. 562.08(2))*		100-41240	
In lieu of taxes from regulated municipally-owned utilities		100-41310	
In lieu of taxes from other tax exempt entities		100-41320	**6,217**
Interest/penalties on taxes *(include Line 052-41800) (Ag use-value penalties)*	**2,361**		
Ag rezoning fees paid To DATCP *(subtract)*		100-41800	**2,361**
Other taxes		100-41900	**0**
Total Taxes		**101-41000**	**1,285,839**
Total Special Assessments *(include Line 054-42000 if cash basis is selected)* *(Enter interest on Line 113-41830)*		**102-42000**	**210**

Form C 32008	Section D – 2024 Revenues Intergovernmental Revenues All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Federal Grants		Line No. *(Account)*	Amount *(whole dollars)*
Law enforcement		103-43211	**66,091**
Fire		103-43212	
Ambulance / EMS		103-43213	
Other public safety		103-43219	
Highway		103-43221	
Other transportation		103-43227	
Solid waste disposal		103-43231	
Other sanitation		103-43239	
Health		103-43240	
Human services		103-43250	
Culture and recreation		103-43261	
Housing/economic assistance		103-43271	
Other federal payments received *(include Federal Fish and Wildlife payments):*			
Payments received			
Less distributions		103-43300	**0**
State Grants			
County and Municipal Aid *(CMA)*	**309,293**		
Supplemental County Municipal Aid *(SCMA)*	**101,701**		
Utility Aid	**4**		
Expenditure Restraint Program *(ERP)*	**0**		
Exempt Computer Aid *(ECA)*	**3,050**		
Personal Property Aid *(PPA)*	**82,810**		
Video Service Provider *(VSP)*	**11,905**		
Fallen Officer Aid *(FPSIR)*	**0**		
Statewide Communications Interoperability Plan *(SCIP)*			
Shared revenues		103-43410	**508,763**
Fire insurance tax *(2% fire dues)*		103-43420	**18,437**
Oil Pipeline			
Terminal Tax			
Mining Impact Tax			
Other state shared taxes		103-43430	**0**
General government *(include judicial grants)*		103-43510	
Law enforcement improvement		103-43521	
Water patrol		103-43522	
Other law enforcement		103-43523	
Emergency government planning		103-43528	
Other public safety		103-43529	

Transportation	Line No. *(Account)*	Amount *(whole dollars)*
General transportation aid	103-43531	**153,320**
Disaster damage aid	103-43532	
Other highway aid *(include PECFA)*	103-43533	
Local road improvement program	103-43534	
Road-related FEMA aids	103-43535	
Connecting highway aids (CHA)	103-43536	
Other transportation	103-43537	**23,806**

Other State Payments		Line No. *(Account)*	Amount *(whole dollars)*
Recycling		103-43545	**10,650**
Other sanitation *(include landfill closure grants)*		103-43549	
Health		103-43550	
Human services		103-43560	
Culture and recreation		103-43571	
Housing/economic assistance		103-43581	
Municipal services payment *(MSP)* program		103-43610	**2,633**
In lieu of taxes on state conservation lands *(sec. 70.113 April PILT)*		103-43620	**0**
In lieu of taxes on federal forest lands		103-43630	
Severance/yield/withdrawal taxes *(total amount received)*	**0**		
20% paid to county *(subtract)*		103-43640	**0**
Forest cropland/managed forest land/county forest *(total amount received)*			
Paid to county *(subtract)*		103-43650	**0**
Payment in lieu of taxes on state conservation lands *(sec. 70.114 January PILT)*			
Total amount received	**0**		
Paid to others governments *(subtract)*		103-43660	**0**
Other state payments		103-43690	**0**
Grants from county and other governments			
Highway and bridges		103-43710	
County timber sales		103-43781	
National forest income from county		103-43782	
Other local government grants		103-43790	**745,046**
Total Intergovernmental Revenues		**104-43000**	**1,528,746**

Form C 32008	Section F – 2024 Revenues Licenses and Fines All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Licenses and Permits		Line No. *(Account)*	Amount *(whole dollars)*
Business and occupational licenses		105-44100	**14,714**
Nonbusiness licenses *(include Line 055-44200)*		105-44200	**5,386**
Building permits and inspection fees		105-44300	**21,071**
Zoning permits and fees		105-44400	
Other regulatory permits and fees		105-44900	**22,469**
PARK PERMITS	**100**		
BOAT LAUNCH FEES	**22,369**		
Total Licenses and Permits		106-44000	**63,640**
Fines, Forfeitures and Penalties			
Law and ordinance violations		107-45100	**22,301**
Contract forfeitures		107-45210	
Judgments and damages			
Law enforcement equipment and property		107-45221	
Highway equipment and property		107-45222	
Other equipment and property		107-45223	
Total Fines, Forfeitures and Penalties		**108-45000**	**22,301**

Form C 32008	Section G – 2024 Revenues Public Charges for Services All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

General Government	**Line No.** *(Account)*	**Amount** *(whole dollars)*
General government *(include garnishment and filing fees)*	109-46100	**217**
Public Safety		
Law enforcement fees	109-46210	**3,270**
Fire protection fees	109-46220	
Ambulance/EMS fees	109-46230	
Other public safety	109-46290	**25**
Transportation		
Highway and street maintenance and construction *(include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)*	109-46310	
Street lighting *(highway)*	109-46321	
Sidewalks *(replacement with street reconstruction)*	109-46322	
Sidewalks *(new construction/replacement without street reconstruction)*	109-46323	
Storm sewer maintenance fees	109-46324	
Stormwater drainage fees	109-46328	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	
Mass transit fares	109-46350	
Docks and harbors *(commercial)*	109-46370	
Other transportation	109-46399	
Sanitation and Utilities		
Sewage service	109-46410	
Refuse and garbage collection *(curbside pickup)*	109-46420	
Solid waste disposal *(include central collection point)*	109-46431	
Recycling	109-46435	
Weed and nuisance control	109-46440	**293**
Sanitation services *(other)*	109-46490	**6,112**
Health		
Cemetery	109-46540	
Other health services (include animal control)	109-46590	
Human services	109-46600	

Culture, Recreation and Education	Line No. *(Account)*	Amount *(whole dollars)*
Library	109-46710	
Parks	109-46720	
Museum	109-46731	
Zoo	109-46732	
Fairs, exhibits and celebrations	109-46741	
Auditorium, convention or civic center *(theater)*	109-46742	
Community center	109-46743	**4,325**
Other culture and recreation	109-46750	
Conservation and Development		
Forests	109-46810	
Other conservation	109-46820	
Public housing	109-46830	
Urban development	109-46840	
Economic development	109-46850	
Other public charges for services	109-46900	**0**
Total Public Charges for Services	**110-46000**	**14,242**

Form C 32008	Section H – 2024 Revenues Intergovernmental Charges for Services All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Federal	Line No. *(Account)*	Amount *(whole dollars)*
Public Safety		
Law enforcement services	111-47121	
Fire services	111-47122	
Public Works		
Transportation *(highways and streets)*	111-47131	
Sewage services	111-47141	
Public housing	111-47181	
Other services to federal government	111-47190	
State		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets)	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	
Other Local Governments		
General government *(include school election reimbursement)*	111-47310	**3,135**
Public Safety		
Law enforcement services	111-47321	**233**
Fire services	111-47323	
Ambulance/EMS services	111-47324	
Emergency communications *(911) (law enforcement share)*	111-47325	
Emergency communications *(911) (exclude law enforcement share)*	111-47326	
Public Works		
Transportation *(highways and streets)*	111-47331	
Other transportation services	111-47339	
Sanitation		
Sewage service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other		
Health	111-47350	
Human services	111-47360	
Public Housing	111-47381	
Other services to other local governments	111-47390	
Local departments	111-47400	
Total Intergovernmental Charges for Services	**112-47000**	**3,368**

Form C 32008	Section I – 2024 Revenues Miscellaneous Revenues and Other Financing Sources All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Miscellaneous Revenues		Line No. *(Account)*	Amount *(whole dollars)*
Interest			
Interest income		113-48110	**90,877**
Interest on special assessments/charges *(include Line 056-48130)*		113-48130	
Rent		113-48200	**33,124**
Property sales			
Sale of law enforcement equipment and property		113-48301	
Sale of fire and ambulance/EMS equipment and property		113-48302	
Sale of highway equipment and property		113-48303	**5,978**
Sale of refuse and garbage collection equipment and property		113-48304	
Sale of solid waste disposal equipment and property		113-48305	
Sale of recycling equipment and property		113-48306	
Sale of recyclable materials		113-48307	
Sale of other equipment and property		113-48309	
Insurance recoveries			
Insurance recoveries for damage to law enforcement equipment and property		113-48420	
Insurance recoveries for damage to highway equipment and property		113-48430	
Insurance recoveries for damage to other equipment and property		113-48440	
Donations/contributions from private organizations or individuals		113-48500	**20,079**
Other Miscellaneous Revenues		113-48900	**11,409**
INSURANCE REFUND	**9,485**		
MISCELLANEOUS	**1,924**		
Total Miscellaneous Revenues		**114-48000**	**161,467**
Other Financing Sources			
Proceeds from long-term debt		115-49100	**1,137,395**
Transfers from other funds *(ex: proprietary fund types)*		115-49200	
Sale of general fixed assets		115-49400	
Proceeds of refunding bonds		115-49500	
Total Other Financing Sources		**116-49000**	**1,137,395**
Total Revenues and Other Financing Sources		**117-40000**	**4,217,208**

General Government	Line No. *(Account)*	Amount *(whole dollars)*
Legislative *(board)*	118-51100	**33,692**
Judicial	118-51200	
Legal	118-51300	**25,840**
General administration *(include clerk and election)*	118-51400	**157,032**
Financial administration *(include treasurer and assessor)*	118-51500	**57,423**
General buildings and plant *(include halls)*	118-51600	**475,995**
Other general government		
Illegal taxes refunded/omitted taxes shared	118-51910	
Judgments and losses	118-51920	
Law enforcement insurance	118-51931	**19,600**
Highway, insurance	118-51932	**39,199**
Other insurance	118-51938	**19,600**
Other general government	118-51980	**0**
Total General Government	**119-51000**	**828,381**
Public Safety		
Law enforcement	120-52100	**756,775**
Fire protection	120-52200	**79,845**
Ambulance/EMS	120-52300	**18,406**
Building inspection	120-52400	**17,665**
Emergency communications *(911) (law enforcement share)*	120-52601	
Emergency communications *(911) (exclude law enforcement share)*	120-52609	
Correction and detention *(jail)*	120-52700	
Other public safety	120-52900	**3,171**
Total Public Safety	**121-52000**	**875,862**

Transportation	Line No. *(Account)*	Amount *(whole dollars)*
Administration for highways and streets	122-53100	
Highway and Street Maintenance and Construction		
Local *(highway and street maintenance)*	122-53311	**307,565**
Local *(highway and street construction)*	122-53315	
State *(highway maintenance and construction)*	122-53320	
Other local governments *(highway, street maintenance, construction)*	122-53330	
Road Related Facilities		
Limited purpose roads	122-53410	
Street lighting *(highway)*	122-53420	
Sidewalks maintenance and replacement with street reconstruction	122-53431	
New sidewalk construction and replacement without street reconstruction	122-53432	
Storm sewer maintenance	122-53441	
Storm sewer construction	122-53442	
Stormwater drainage	122-53448	
Parking facilities	122-53450	
Other Transportation		
Airport	122-53510	
Mass transit	122-53520	**34,973**
Docks and harbors *(commercial)*	122-53540	
Other transportation facilities	122-53580	**0**
Sanitation		
Sewage service	122-53610	
Refuse and garbage collection *(curbside pickup)*	122-53620	**239,486**
Solid waste disposal *(include central collection point transfer)*	122-53631	**6,602**
Recycling expenditures	122-53635	**23,197**
Weed and nuisance control	122-53640	
Other sanitation	122-53680	**0**
Total Public Works	**123-53000**	**611,823**

Form C 32008	Section L – 2024 Expenditures Health, Culture and Conservation All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Health and Human Services	Line No. *(Account)*	Amount *(whole dollars)*
Public health services *(include animal control)*	124-54100	
General relief	124-54420	
Aging *(include senior citizen programs)*	124-54600	
Cemetery	124-54910	
Other health and human services	124-54980	
Total Health and Human Services	**125-54000**	**0**
Culture, Recreation and Education		
Library	126-55110	**8,581**
Museum	126-55120	
Other culture	126-55190	**3,521**
Parks	126-55200	**10,874**
Recreation programs and events	126-55300	**5,114**
Recreation facilities	126-55400	
Zoo	126-55410	
Total Culture, Recreation and Education	**127-55000**	**28,090**
Conservation and Development		
Public housing	128-56500	
Urban development	128-56600	
Economic development *(include tourism)*	128-56700	
Other conservation and development *(zoning, land use)*	128-56900	
Total Conservation and Development	**129-56000**	**0**

Form C 32008	Section M – 2024 Expenditures Capital Outlay All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

General Government	Line No. *(Account)*	Amount *(whole dollars)*
General public buildings outlay *(allocate highway and public safety)*	130-57140	
Other general government outlay	130-57190	**15,500**
Public Safety		
Law enforcement outlay	130-57210	**76,875**
Fire protection outlay	130-57220	**14,606**
Ambulance/EMS outlay	130-57230	
Emergency communications *(911)* outlay *(law enforcement share)*	130-57261	
Emergency communications *(911)* outlay *(exclude law enforcement share)*	130-57269	
Other public safety outlay	130-57290	
Transportation		
Highway and Street		
Highway equipment outlay	130-57324	**236,388**
Highway building outlay	130-57327	
Local *(highway and street outlay)*	130-57331	**1,113,435**
State *(highway and street outlay)*	130-57332	
Other local government *(highway and street outlay)*	130-57333	
Road Related Facilities		
Limited purpose roads	130-57341	
Street lighting outlay *(highway)*	130-57342	
Sidewalks replacement with street reconstruction	130-57343	
New sidewalk outlay and replacement without street reconstruction	130-57344	
Storm sewer construction outlay	130-57345	
Parking facilities outlay	130-57346	
Stormwater drainage outlay	130-57348	
Other Transportation		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay *(commercial)*	130-57354	
Other transportation outlay	130-57391	
Sanitation		
Sewage service outlay	130-57410	
Refuse and garbage collection outlay	130-57420	
Solid waste disposal outlay *(include landfill closure cost)*	130-57431	
Recycling outlay	130-57435	
Other sanitation outlay *(include water mains and laterals)*	130-57490	

Health and Human Services	Line No. *(Account)*	Amount *(whole dollars)*
Health Outlay	130-57510	
Culture, Recreation and Education		
Library outlay	130-57610	
Parks outlay	130-57620	**8,700**
Other culture and recreation outlay	130-57630	
Conservation and Development		
Public housing outlay	130-57710	
Urban development outlay	130-57721	
Economic development outlay	130-57725	
Other conservation and development outlay	130-57730	
Total Capital Outlay	**131-57000**	**1,465,504**

Form C 32008	Section N – 2024 Expenditures Debt Service and Other Financing uses All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Debt Service	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Debt service - principal	132-58100	**53,806**
Debt service - Interest and Fiscal Charges		
Law enforcement	132-58211	
Fire protection	132-58212	
Ambulance/EMS	132-58213	
Highway and street	132-58221	**45,984**
Storm sewer	132-58222	
Refuse and garbage collection	132-58227	
Solid waste disposal *(include recycling)*	132-58230	
Other interest and fiscal charges	132-58290	**4,096**
Total Debt Service	**133-58000**	**103,886**
Other Financing Uses		
Transfer to other funds *(proprietary fund types)*	134-59200	
Payment to refunding bond escrow agent	134-59500	
Funds applied to reduce levies of other taxing jurisdictions *(from Line 068-41110)*	134-59800	
Other financing uses *(list items and amounts)*	134-59900	**0**
Total Other Financing Uses	**135-59000**	**0**
Total Expenditures and Other Financing Uses	**136-50000**	**3,913,546**

Form C 32008	Section O – Modified Accrual Basis Financial Report Reconciliation All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Revenues	Line No. *(Account)*	Amount *(whole dollars)*
Fund balance at beginning of year	140-34000	**1,268,050**
Revenues and other financing sources: Governmental fund types *(from Line 117-40000)*	140-40000	**4,217,208**
Adjustments to fund balance *(explain major items)*	140-85000	**0**
Grand Total *(must equal Line 153-90000 below)*	**143-90000**	**5,485,258**
Expenditures		
Expenditures and other financing uses: Governmental fund types *(from Line 136-50000)*	150-50000	**3,913,546**
Fund balance at end of year	151-34000	**1,571,712**
Grand Total *(must equal Line 143-90000 above)*	**153-90000**	**5,485,258**

Verify 143-90000 equals 153-90000

Form C 32008	Section P – 2024 Operating Revenues *(Proprietary Fund)* – Public Charges for Services All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Enterprise	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fire protection fees	200-46220	
Ambulance/EMS fees	200-46230	
Storm water drainage	200-46324	
Parking lots, ramps and meters	200-46330	
Airport	200-46340	
Mass transit fares	200-46350	
Docks and harbors *(commercial)*	200-46370	
Sewage service	200-46410	**1,190,334**
Refuse and garbage collection	200-46420	
Solid waste disposal	200-46431	
Recycling	200-46435	
Water service	200-46450	
Electric service	200-46461	
Gas service	200-46465	
Public health services	200-46510	
Nursing home	200-46521	
General hospital	200-46522	
Cemetery	200-46540	
Zoo	200-46732	
Golf course	200-46733	
Swimming areas	200-46734	
Ice Arena	200-46735	
Cable television	200-46736	
Auditorium, convention or civic center *(theater)*	200-46742	
Public housing	200-46830	
Urban development	200-46840	
Economic development	200-46850	
Other public charges for services *(enterprise)*	200-46900	**0**
Internal Service		
Other internal service - public charges	202-46199	**0**

Form C 32008	Section Q – 2024 Operating Revenues Intergovernmental Charges for Services All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Federal	Line No. *(Account)*	Amount *(whole dollars)*
Enterprise		
Fire services	202-47122	
Sewage services	202-47141	
Public housing	202-47181	
Other services to federal government by enterprises	202-47191	
Internal service	203-47193	
State		
Enterprise		
Fire services	203-47222	
Sewage services	203-47241	
Public housing	203-47281	
Other services to state government by enterprises	203-47291	
Internal service	204-47293	
Other Local Governments		
Enterprise		
Fire services	204-47323	
Ambulance/EMS services	204-47324	
Sewage services	204-47341	
Refuse and garbage collection	204-47342	
Solid waste disposal	204-47343	
Recycling	204-47345	
Health	204-47350	
Public housing	204-47381	
Other services to other local governments by enterprises	204-47391	
Internal service	205-47393	

Form C 32008	Section R – 2024 Operating Revenues Interdepartmental Charges for Services and Miscellaneous Revenues All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Interdepartmental Charges for Services	**Line No.** ***(Account)***	**Amount** ***(whole dollars)***
Enterprise services		
To other departments by enterprises *(include public fire protection/hydrant rental from general fund)*	205-47491	
Internal service	205-47493	
Miscellaneous (Operating) Revenues		
Enterprise	206-48691	
Internal service	207-48692	
Fiduciary/pension trust	207-48910	
Total Operating Revenues	**208-40000**	**1,190,334**

Form C 32008	Section S – 2024 Operating Expenses *(Proprietary Fund)* All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Enterprise	Line No. *(Account)*	Amount *(whole dollars)*
Fire protection fees	209-52200	
Ambulance/EMS fees	209-52300	
Parking *(facilities, ramps and meters)*	209-53450	
Airport	209-53510	
Mass transit	209-53520	
Docks and harbors *(commercial)*	209-53540	
Sewage service	209-53610	**1,070,191**
Refuse and garbage collection	209-53620	
Solid waste disposal	209-53631	
Recycling	209-53635	
Storm water drainage	209-53650	
Water service	209-53700	
Electric service	209-53800	
Gas service	209-83810	
Public health services	209-54100	
Nursing home	209-54210	
General hospital	209-54220	
Cemetery	209-54910	
Auditorium, convention or civic center *(theater)*	209-55130	
Parks	209-55200	
Cable television	209-55370	
Zoo	209-55410	
Swimming areas	209-55420	
Golf courses	209-55430	
Ice arena	209-55450	
Public housing	209-56500	
Urban development	209-56600	
Economic development	209-56700	
Other enterprise	209-56910	**0**
Fiduciary/Pension Trust	**211-51490**	
Internal Service *(operating expense)*	**211-59980**	
Total Operating Expenses	**212-50000**	**1,070,191**

Form C 32008	Section T – 2024 Non-Operating Revenues *(Proprietary Fund Types)* All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Taxes	**Line No.** *(Account)*	**Amount** *(whole dollars)*
General property taxes	213-41110	
Tax increments	213-41120	
Public accommodation taxes *(room tax)*	213-41210	
Retailers' discount *(retained)*	213-41222	
Other taxes	213-41900	**0**
Intergovernmental Revenues (operating grants)		
Enterprise services		
Federal		
Health *(grants and aids)*	213-43240	
Human services *(grants and aids)*	213-43250	
Public housing *(grants and aids)*	213-43271	
Other federal payments	213-43300	
State		
Recycling grants	213-43545	
Health *(grants and aids)*	213-43550	
Human services *(grants and aids)*	213-43560	
Public housing *(grants and aids)*	213-43581	
Other federal payments	213-43690	
Other Local Governments		
Other local government grants	213-43790	**289,632**
Internal Services *(grants)*	215-43518	
Miscellaneous Revenue		
Interest Income	215-48110	**4,155**
Rent	215-48200	
Enterprise		
Other regulatory permits and fees	216-44900	
Sale of recycling equipment and property	216-48306	
Sale of recyclable materials	216-48307	
Other miscellaneous revenues *(enterprise)*	216-48900	
Internal Services *(miscellaneous revenue)*	217-48693	
Total Non-Operating Revenues	**218-40000**	**293,787**

Form C 32008	Section U – 2024 Non-Operating Expenses and Other Financing Sources All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Non-Operating Expenses *(proprietary fund types)*	**Line No. *(Account)***	**Amount *(whole dollars)***
Enterprise		
Debt service - interest and fiscal charges	219-58200	**4,818**
Other enterprise *(non-operating expenses)*	219-59910	
Internal Service		
Debt service - interest and fiscal charges *(internal service fund)*	221-58200	
Other enterprise *(non-operating expenses)*	221-59940	
Total Non-Operating Expenses	**222-50000**	**4,818**
Income *(Loss)* Before Operating Transfers	**223-61000**	**409,112**
Other Financing Sources *(Uses)*		
Transfer from other funds *(governmental fund types)*	224-49200	
Capital contributions	224-49300	
Transfer to other funds *(governmental fund types) (enter zero or negative number)*	224-59200	
NET Income *(Loss)*	**225-62000**	**409,112**

Form C 32008	Section V – 2024 Specified Receipt, Disbursement and Other Data All Funds	Wisconsin Dept of Revenue

Receipts and Other Data	Line No. *(Account)*	Amount *(whole dollars)*
General property tax levied for local purposes	300-71110	**1,249,028**
Hydrant rental collected directly from water users *(do not include hydrant rental collected through the tax roll shown on line 205-47491)*	300-72100	
Proprietary Fund Types		
Intergovernmental revenues *(capital gains)*	300-73310	
Special assessment collections of proprietary fund types	300-74000	
Sale of property by proprietary fund types	300-78340	
Long-term debt	250-29000	
Disbursements and Other Data		
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes *(excluding law enforcement)*	304-62010	
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes *(law enforcement)*	304-62020	

Form C 32008	Section W − Clerk and CPA Information	Wisconsin Dept of Revenue

Clerk information		
Name **Michelle Stahl**		Title **Clerk/Treasurer**
Email **clerk@townofcampbellwi.gov**		Mailing address **2219 Bainbridge St**
City **La Crosse**	State **WI**	Zip **54601**
Business phone **608-783-0050**	Home phone	Cell phone

CPA Information	
Did a certified public accountant (CPA) assist with compiling this form? [X] Yes [ ] No	
Name **William Sherry**	CPA Firm **Engelson & Associates**
Email **bill@eacpas.net**	Phone **608-788-2181**

Form C 32008	Signature Statement	Wisconsin Dept of Revenue

Preparer Information	
Name **Karen Wolfe**	Title **Auditor**
Email **karen@eacpas.net**	Phone **(608) 788-2181**

Signature Statement

Under penalties of law, I declare this form and all applicable attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

[X] **YES** [ ] **NO**

Comments

See attached comments and explanations

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code **32008**	Submission date **04-18-2025 09:00 AM**
Confirmation **MFRC20240848O1742407544266**	Submission type **ORIGINAL**

Attachments

Form C comments & explanations.pdf

Tax16 Attachment

Fin C Comp Rpt.pdf

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Form C
32008

2023 Municipal Financial Report

Section A – Indebtedness

for the calendar year ending December 31, 2023

Wisconsin
Dept of Revenue

Purpose of Loan	Line No. *(Account)*	Principal Outstanding January 1, 2023	Principal Incurred in 2023	Principal Retired or Paid in 2023	Principal Outstanding December 31, 2023
Long Term General Obligation Debt *(more than one year)*:					
Police debt	900-50010	**0**			**0**
Fire protection debt	900-50015	**93,992**		**93,992**	**0**
Highway debt	900-50020	**274,399**		**203,808**	**70,591**
Storm sewer debt	900-50030	**0**			**0**
Water supply system debt	900-50040	**0**			**0**
Electric supply system debt	900-50050	**0**			**0**
Transit system debt	900-50060	**0**			**0**
Public school debt	900-50070	**0**			**0**
All other long term general obligation debt	900-50080	**124,808**		**17,852**	**106,956**
Total Long Term General Obligation Debt	**900-50100**	**493,199**	**0**	**315,652**	**177,547**
Short Term Debt *(one year or less)*:					
Police debt	910-50210	**0**			**0**
Highway debt	910-50220	**0**			**0**
Storm sewer debt	910-50230	**0**			**0**
All other short term debt	910-50280	**204,866**	**52,500**	**204,866**	**52,500**
Revenue Bonds and Notes					
Pollution control debt	920-50310	**0**			**0**
Water supply system debt	920-50320	**0**			**0**
Electric supply system debt	920-50330	**0**			**0**
Transit system debt	920-50340	**0**			**0**
All other revenue bond and note debt	920-50380	**0**			**0**
Other debt and long term obligations *(accrued employee benefits)*	930-50400	**0**			**0**

Form C 32008	Section C – 2023 Revenues Taxes All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Taxes		Line No. *(Account)*	Amount *(whole dollars)*
General property taxes *(from Line 068-41110 if cash basis is selected)*		100-41110	**1,428,840**
Tax increments *(from Line 044-41120 if cash basis is selected)*		100-41120	**0**
Occupational taxes *(from line 046-41130 if cash basis is selected)*		100-41130	**0**
Mobile home lottery credit and parking fees: Total received	**11,469**		
Payments to schools *(subtract)*	**3,015**		
Local share		100-41140	**8,454**
Private forest crop/managed forest land taxes *(from Line 048-41150 if cash basis is selected)*		100-41150	**0**
Motor vehicle taxes		100-41170	
Public accommodation taxes *(room tax)*		100-41210	**18,942**
General sales tax collections: Total collections			
Payment to state *(subtract)*		100-41222	**0**
Premier resort area tax		100-41223	
Race track admissions tax *(sec. 562.08(2))*		100-41240	
In lieu of taxes from regulated municipally-owned utilities		100-41310	
In lieu of taxes from other tax exempt entities		100-41320	**5,804**
Interest/penalties on taxes *(include Line 052-41800) (Ag use-value penalties)*	**60**		
Ag rezoning fees paid To DATCP *(subtract)*		100-41800	**60**
Other taxes		100-41900	**2,290**
OMITTED TAXES	**2,290**		
Total Taxes		**101-41000**	**1,464,390**
Total Special Assessments *(include Line 054-42000 if cash basis is selected)* *(Enter interest on Line 113-41830)*		**102-42000**	**15,114**

Form C 32008	Section D – 2023 Revenues Intergovernmental Revenues All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Federal Grants		Line No. *(Account)*	Amount *(whole dollars)*
Law enforcement		103-43211	
Fire		103-43212	
Ambulance / EMS		103-43213	
Other public safety		103-43219	
Highway		103-43221	
Other transportation		103-43227	
Solid waste disposal		103-43231	
Other sanitation		103-43239	
Health		103-43240	
Human services		103-43250	
Culture and recreation		103-43261	
Housing/economic assistance		103-43271	
Other federal payments received *(include Federal Fish and Wildlife payments)*:			
Payments received	**79,495**		
Less distributions		103-43300	**79,495**
State Grants			
County and Municipal Aid *(CMA)*	**309,309**		
Utility Aid	**4**		
Expenditure Restraint Program *(ERP)*	**0**		
Exempt Computer Aid (ECA)	**3,050**		
Personal Property Aid *(PPA)*	**82,810**		
Video Service Provider *(VSP)*	**11,905**		
Fallen Officer Aid *(FPSIR)*	**0**		
Statewide Communications Interoperability Plan *(SCIP)*			
Shared revenues		103-43410	**407,078**
Fire insurance tax *(2% fire dues)*		103-43420	**17,744**
Oil Pipeline			
Terminal Tax			
Mining Impact Tax			
Other state shared taxes		103-43430	**0**
General government *(include judicial grants)*		103-43510	
Law enforcement improvement		103-43521	**800**
Water patrol		103-43522	
Other law enforcement		103-43523	
Emergency government planning		103-43528	
Other public safety		103-43529	

Transportation	Line No. *(Account)*	Amount *(whole dollars)*
General transportation aid	103-43531	**155,730**
Disaster damage aid	103-43532	
Other highway aid *(include PECFA)*	103-43533	
Local road improvement program	103-43534	
Road-related FEMA aids	103-43535	
Connecting highway aids (CHA)	103-43536	
Other transportation	103-43537	**24,724**

Other State Payments		Line No. *(Account)*	Amount *(whole dollars)*
Recycling		103-43545	**10,640**
Other sanitation *(include landfill closure grants)*		103-43549	
Health		103-43550	
Human services		103-43560	
Culture and recreation		103-43571	
Housing/economic assistance		103-43581	
Municipal services payment *(MSP)* program		103-43610	**2,167**
In lieu of taxes on state conservation lands *(sec. 70.113 April PILT)*		103-43620	**0**
In lieu of taxes on federal forest lands		103-43630	
Severance/yield/withdrawal taxes *(total amount received)*	**0**		
20% paid to county *(subtract)*		103-43640	**0**
Forest cropland/managed forest land/county forest *(total amount received)*			
Paid to county *(subtract)*		103-43650	**0**
Payment in lieu of taxes on state conservation lands *(sec. 70.114 January PILT)*			
Total amount received	**0**		
Paid to others governments *(subtract)*		103-43660	**0**
Other state payments		103-43690	**0**
Grants from county and other governments			
Highway and bridges		103-43710	
County timber sales		103-43781	
National forest income from county		103-43782	
Other local government grants		103-43790	**9,460**
Total Intergovernmental Revenues		**104-43000**	**707,838**

Form C 32008	Section F – 2023 Revenues Licenses and Fines All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Licenses and Permits		Line No. *(Account)*	Amount *(whole dollars)*
Business and occupational licenses		105-44100	**15,209**
Nonbusiness licenses *(include Line 055-44200)*		105-44200	**5,504**
Building permits and inspection fees		105-44300	**27,163**
Zoning permits and fees		105-44400	**600**
Other regulatory permits and fees		105-44900	**22,099**
PARK PERMITS	**25**		
BOAT LAUNCH FEES	**22,074**		
Total Licenses and Permits		106-44000	**70,575**
Fines, Forfeitures and Penalties			
Law and ordinance violations		107-45100	**18,125**
Contract forfeitures		107-45210	
Judgments and damages			
Law enforcement equipment and property		107-45221	
Highway equipment and property		107-45222	
Other equipment and property		107-45223	
Total Fines, Forfeitures and Penalties		**108-45000**	**18,125**

Form C 32008	Section G – 2023 Revenues Public Charges for Services All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

General Government	**Line No.** *(Account)*	**Amount** *(whole dollars)*
General government *(include garnishment and filing fees)*	109-46100	**1,357**
Public Safety		
Law enforcement fees	109-46210	**218**
Fire protection fees	109-46220	
Ambulance/EMS fees	109-46230	
Other public safety	109-46290	**139**
Transportation		
Highway and street maintenance and construction *(include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)*	109-46310	
Street lighting *(highway)*	109-46321	
Sidewalks *(replacement with street reconstruction)*	109-46322	
Sidewalks *(new construction/replacement without street reconstruction)*	109-46323	
Storm sewer maintenance fees	109-46324	
Stormwater drainage fees	109-46328	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	
Mass transit fares	109-46350	
Docks and harbors *(commercial)*	109-46370	
Other transportation	109-46399	
Sanitation and Utilities		
Sewage service	109-46410	
Refuse and garbage collection *(curbside pickup)*	109-46420	
Solid waste disposal *(include central collection point)*	109-46431	
Recycling	109-46435	
Weed and nuisance control	109-46440	**458**
Sanitation services *(other)*	109-46490	
Health		
Cemetery	109-46540	
Other health services (include animal control)	109-46590	
Human services	109-46600	

Culture, Recreation and Education	Line No. *(Account)*	Amount *(whole dollars)*
Library	109-46710	
Parks	109-46720	
Museum	109-46731	
Zoo	109-46732	
Fairs, exhibits and celebrations	109-46741	
Auditorium, convention or civic center *(theater)*	109-46742	
Community center	109-46743	**5,626**
Other culture and recreation	109-46750	
Conservation and Development		
Forests	109-46810	
Other conservation	109-46820	
Public housing	109-46830	
Urban development	109-46840	
Economic development	109-46850	
Other public charges for services	109-46900	**0**
Total Public Charges for Services	**110-46000**	**7,798**

Form C 32008	Section H – 2023 Revenues Intergovernmental Charges for Services All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Federal	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Public Safety		
Law enforcement services	111-47121	
Fire services	111-47122	
Public Works		
Transportation *(highways and streets)*	111-47131	
Sewage services	111-47141	
Public housing	111-47181	
Other services to federal government	111-47190	
State		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets)	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	
Other Local Governments		
General government *(include school election reimbursement)*	111-47310	**3,289**
Public Safety		
Law enforcement services	111-47321	
Fire services	111-47323	
Ambulance/EMS services	111-47324	
Emergency communications *(911) (law enforcement share)*	111-47325	
Emergency communications *(911) (exclude law enforcement share)*	111-47326	
Public Works		
Transportation *(highways and streets)*	111-47331	
Other transportation services	111-47339	
Sanitation		
Sewage service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other		
Health	111-47350	
Human services	111-47360	
Public Housing	111-47381	
Other services to other local governments	111-47390	
Local departments	111-47400	
Total Intergovernmental Charges for Services	**112-47000**	**3,289**

Form C 32008	Section I – 2023 Revenues Miscellaneous Revenues and Other Financing Sources All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Miscellaneous Revenues		Line No. *(Account)*	Amount *(whole dollars)*
Interest			
Interest income		113-48110	**81,898**
Interest on special assessments/charges *(include Line 056-48130)*		113-48130	
Rent		113-48200	**34,436**
Property sales			
Sale of law enforcement equipment and property		113-48301	
Sale of fire and ambulance/EMS equipment and property		113-48302	
Sale of highway equipment and property		113-48303	**3,812**
Sale of refuse and garbage collection equipment and property		113-48304	
Sale of solid waste disposal equipment and property		113-48305	
Sale of recycling equipment and property		113-48306	
Sale of recyclable materials		113-48307	
Sale of other equipment and property		113-48309	
Insurance recoveries			
Insurance recoveries for damage to law enforcement equipment and property		113-48420	
Insurance recoveries for damage to highway equipment and property		113-48430	
Insurance recoveries for damage to other equipment and property		113-48440	
Donations/contributions from private organizations or individuals		113-48500	**21,620**
Other Miscellaneous Revenues		113-48900	**11,455**
INSURANCE REFUND	**9,804**		
MISCELLANEOUS	**1,651**		
Total Miscellaneous Revenues		**114-48000**	**153,221**
Other Financing Sources			
Proceeds from long-term debt		115-49100	
Transfers from other funds *(ex: proprietary fund types)*		115-49200	
Sale of general fixed assets		115-49400	
Proceeds of refunding bonds		115-49500	
Total Other Financing Sources		**116-49000**	**0**
Total Revenues and Other Financing Sources		**117-40000**	**2,440,350**

General Government	Line No. *(Account)*	Amount *(whole dollars)*
Legislative *(board)*	118-51100	**25,806**
Judicial	118-51200	
Legal	118-51300	**3,497**
General administration *(include clerk and election)*	118-51400	**168,786**
Financial administration *(include treasurer and assessor)*	118-51500	**53,804**
General buildings and plant *(include halls)*	118-51600	**257,306**
Other general government		
Illegal taxes refunded/omitted taxes shared	118-51910	
Judgments and losses	118-51920	
Law enforcement insurance	118-51931	**16,499**
Highway, insurance	118-51932	**32,996**
Other insurance	118-51938	**16,502**
Other general government	118-51980	**0**
Total General Government	**119-51000**	**575,196**
Public Safety		
Law enforcement	120-52100	**657,288**
Fire protection	120-52200	**71,464**
Ambulance/EMS	120-52300	**51,554**
Building inspection	120-52400	**22,023**
Emergency communications *(911) (law enforcement share)*	120-52601	
Emergency communications *(911) (exclude law enforcement share)*	120-52609	
Correction and detention *(jail)*	120-52700	
Other public safety	120-52900	**18,551**
Total Public Safety	**121-52000**	**820,880**

Transportation	Line No. *(Account)*	Amount *(whole dollars)*
Administration for highways and streets	122-53100	
Highway and Street Maintenance and Construction		
Local *(highway and street maintenance)*	122-53311	**243,768**
Local *(highway and street construction)*	122-53315	
State *(highway maintenance and construction)*	122-53320	
Other local governments *(highway, street maintenance, construction)*	122-53330	
Road Related Facilities		
Limited purpose roads	122-53410	
Street lighting *(highway)*	122-53420	
Sidewalks maintenance and replacement with street reconstruction	122-53431	
New sidewalk construction and replacement without street reconstruction	122-53432	
Storm sewer maintenance	122-53441	
Storm sewer construction	122-53442	
Stormwater drainage	122-53448	
Parking facilities	122-53450	
Other Transportation		
Airport	122-53510	
Mass transit	122-53520	**38,756**
Docks and harbors *(commercial)*	122-53540	
Other transportation facilities	122-53580	**0**
Sanitation		
Sewage service	122-53610	
Refuse and garbage collection *(curbside pickup)*	122-53620	**225,888**
Solid waste disposal *(include central collection point transfer)*	122-53631	**6,542**
Recycling expenditures	122-53635	**21,100**
Weed and nuisance control	122-53640	
Other sanitation	122-53680	**0**
Total Public Works	**123-53000**	**536,054**

Health and Human Services	Line No. *(Account)*	Amount *(whole dollars)*
Public health services *(include animal control)*	124-54100	
General relief	124-54420	
Aging *(include senior citizen programs)*	124-54600	
Cemetery	124-54910	
Other health and human services	124-54980	
Total Health and Human Services	**125-54000**	**0**
Culture, Recreation and Education		
Library	126-55110	**5,793**
Museum	126-55120	
Other culture	126-55190	**12,004**
Parks	126-55200	**32,195**
Recreation programs and events	126-55300	**7,569**
Recreation facilities	126-55400	
Zoo	126-55410	
Total Culture, Recreation and Education	**127-55000**	**57,561**
Conservation and Development		
Public housing	128-56500	
Urban development	128-56600	
Economic development *(include tourism)*	128-56700	
Other conservation and development *(zoning, land use)*	128-56900	
Total Conservation and Development	**129-56000**	**0**

Form C 32008	Section M – 2023 Expenditures Capital Outlay All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

General Government	Line No. *(Account)*	Amount *(whole dollars)*
General public buildings outlay *(allocate highway and public safety)*	130-57140	**13,479**
Other general government outlay	130-57190	
Public Safety		
Law enforcement outlay	130-57210	**87,215**
Fire protection outlay	130-57220	**106,740**
Ambulance/EMS outlay	130-57230	
Emergency communications *(911)* outlay *(law enforcement share)*	130-57261	
Emergency communications *(911)* outlay *(exclude law enforcement share)*	130-57269	
Other public safety outlay	130-57290	
Transportation		
Highway and Street		
Highway equipment outlay	130-57324	**90,494**
Highway building outlay	130-57327	
Local *(highway and street outlay)*	130-57331	**78,423**
State *(highway and street outlay)*	130-57332	
Other local government *(highway and street outlay)*	130-57333	
Road Related Facilities		
Limited purpose roads	130-57341	
Street lighting outlay *(highway)*	130-57342	
Sidewalks replacement with street reconstruction	130-57343	
New sidewalk outlay and replacement without street reconstruction	130-57344	
Storm sewer construction outlay	130-57345	
Parking facilities outlay	130-57346	
Stormwater drainage outlay	130-57348	
Other Transportation		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay *(commercial)*	130-57354	
Other transportation outlay	130-57391	
Sanitation		
Sewage service outlay	130-57410	
Refuse and garbage collection outlay	130-57420	
Solid waste disposal outlay *(include landfill closure cost)*	130-57431	
Recycling outlay	130-57435	
Other sanitation outlay *(include water mains and laterals)*	130-57490	

Health and Human Services	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Health Outlay	130-57510	
Culture, Recreation and Education		
Library outlay	130-57610	
Parks outlay	130-57620	
Other culture and recreation outlay	130-57630	
Conservation and Development		
Public housing outlay	130-57710	
Urban development outlay	130-57721	
Economic development outlay	130-57725	
Other conservation and development outlay	130-57730	
Total Capital Outlay	**131-57000**	**376,351**

Form C 32008	Section N – 2023 Expenditures Debt Service and Other Financing uses All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Debt Service	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Debt service - principal	132-58100	**315,652**
Debt service - Interest and Fiscal Charges		
Law enforcement	132-58211	
Fire protection	132-58212	**832**
Ambulance/EMS	132-58213	
Highway and street	132-58221	**11,804**
Storm sewer	132-58222	
Refuse and garbage collection	132-58227	
Solid waste disposal *(include recycling)*	132-58230	
Other interest and fiscal charges	132-58290	**6,057**
Total Debt Service	**133-58000**	**334,345**
Other Financing Uses		
Transfer to other funds *(proprietary fund types)*	134-59200	
Payment to refunding bond escrow agent	134-59500	
Funds applied to reduce levies of other taxing jurisdictions *(from Line 068-41110)*	134-59800	
Other financing uses *(list items and amounts)*	134-59900	**0**
Total Other Financing Uses	**135-59000**	**0**
Total Expenditures and Other Financing Uses	**136-50000**	**2,700,387**

Form C 32008	Section O – Modified Accrual Basis Financial Report Reconciliation All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Revenues	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fund balance at beginning of year	140-34000	**1,528,087**
Revenues and other financing sources: Governmental fund types *(from Line 117-40000)*	140-40000	**2,440,350**
Adjustments to fund balance *(explain major items)*	140-85000	**0**
Grand Total *(must equal Line 153-90000 below)*	**143-90000**	**3,968,437**
Expenditures		
Expenditures and other financing uses: Governmental fund types *(from Line 136-50000)*	150-50000	**2,700,387**
Fund balance at end of year	151-34000	**1,268,050**
Grand Total *(must equal Line 143-90000 above)*	**153-90000**	**3,968,437**

Verify 143-90000 equals 153-90000

Form C 32008	Section P – 2023 Operating Revenues *(Proprietary Fund)* – Public Charges for Services All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Enterprise	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fire protection fees	200-46220	
Ambulance/EMS fees	200-46230	
Storm water drainage	200-46324	
Parking lots, ramps and meters	200-46330	
Airport	200-46340	
Mass transit fares	200-46350	
Docks and harbors *(commercial)*	200-46370	
Sewage service	200-46410	**1,127,763**
Refuse and garbage collection	200-46420	
Solid waste disposal	200-46431	
Recycling	200-46435	
Water service	200-46450	
Electric service	200-46461	
Gas service	200-46465	
Public health services	200-46510	
Nursing home	200-46521	
General hospital	200-46522	
Cemetery	200-46540	
Zoo	200-46732	
Golf course	200-46733	
Swimming areas	200-46734	
Ice Arena	200-46735	
Cable television	200-46736	
Auditorium, convention or civic center *(theater)*	200-46742	
Public housing	200-46830	
Urban development	200-46840	
Economic development	200-46850	
Other public charges for services *(enterprise)*	200-46900	**0**
Internal Service		
Other internal service - public charges	202-46199	**0**

Federal	Line No. *(Account)*	Amount *(whole dollars)*
Enterprise		
Fire services	202-47122	
Sewage services	202-47141	
Public housing	202-47181	
Other services to federal government by enterprises	202-47191	
Internal service	203-47193	
State		
Enterprise		
Fire services	203-47222	
Sewage services	203-47241	
Public housing	203-47281	
Other services to state government by enterprises	203-47291	
Internal service	204-47293	
Other Local Governments		
Enterprise		
Fire services	204-47323	
Ambulance/EMS services	204-47324	
Sewage services	204-47341	
Refuse and garbage collection	204-47342	
Solid waste disposal	204-47343	
Recycling	204-47345	
Health	204-47350	
Public housing	204-47381	
Other services to other local governments by enterprises	204-47391	
Internal service	205-47393	

Form C 32008	Section R – 2023 Operating Revenues Interdepartmental Charges for Services and Miscellaneous Revenues All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Interdepartmental Charges for Services	Line No. *(Account)*	Amount *(whole dollars)*
Enterprise services		
To other departments by enterprises *(include public fire protection/hydrant rental from general fund)*	205-47491	
Internal service	205-47493	
Miscellaneous (Operating) Revenues		
Enterprise	206-48691	
Internal service	207-48692	
Fiduciary/pension trust	207-48910	
Total Operating Revenues	**208-40000**	**1,127,763**

Form C 32008	Section S – 2023 Operating Expenses *(Proprietary Fund)* All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Enterprise	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fire protection fees	209-52200	
Ambulance/EMS fees	209-52300	
Parking *(facilities, ramps and meters)*	209-53450	
Airport	209-53510	
Mass transit	209-53520	
Docks and harbors *(commercial)*	209-53540	
Sewage service	209-53610	**1,050,914**
Refuse and garbage collection	209-53620	
Solid waste disposal	209-53631	
Recycling	209-53635	
Storm water drainage	209-53650	
Water service	209-53700	
Electric service	209-53800	
Gas service	209-83810	
Public health services	209-54100	
Nursing home	209-54210	
General hospital	209-54220	
Cemetery	209-54910	
Auditorium, convention or civic center *(theater)*	209-55130	
Parks	209-55200	
Cable television	209-55370	
Zoo	209-55410	
Swimming areas	209-55420	
Golf courses	209-55430	
Ice arena	209-55450	
Public housing	209-56500	
Urban development	209-56600	
Economic development	209-56700	
Other enterprise	209-56910	**0**
Fiduciary/Pension Trust	**211-51490**	
Internal Service *(operating expense)*	**211-59980**	
Total Operating Expenses	**212-50000**	**1,050,914**

Form C 32008	Section T – 2023 Non-Operating Revenues *(Proprietary Fund Types)* All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Taxes	**Line No.** *(Account)*	**Amount** *(whole dollars)*
General property taxes	213-41110	
Tax increments	213-41120	
Public accommodation taxes *(room tax)*	213-41210	
Retailers' discount *(retained)*	213-41222	
Other taxes	213-41900	**0**
Intergovernmental Revenues (operating grants)		
Enterprise services		
Federal		
Health *(grants and aids)*	213-43240	
Human services *(grants and aids)*	213-43250	
Public housing *(grants and aids)*	213-43271	
Other federal payments	213-43300	
State		
Recycling grants	213-43545	
Health *(grants and aids)*	213-43550	
Human services *(grants and aids)*	213-43560	
Public housing *(grants and aids)*	213-43581	
Other federal payments	213-43690	
Other Local Governments		
Other local government grants	213-43790	
Internal Services *(grants)*	215-43518	
Miscellaneous Revenue		
Interest Income	215-48110	**19,012**
Rent	215-48200	
Enterprise		
Other regulatory permits and fees	216-44900	
Sale of recycling equipment and property	216-48306	
Sale of recyclable materials	216-48307	
Other miscellaneous revenues *(enterprise)*	216-48900	
Internal Services *(miscellaneous revenue)*	217-48693	
Total Non-Operating Revenues	**218-40000**	**19,012**

Form C 32008	Section U – 2023 Non-Operating Expenses and Other Financing Sources All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Non-Operating Expenses *(proprietary fund types)*	**Line No. *(Account)***	**Amount *(whole dollars)***
Enterprise		
Debt service - interest and fiscal charges	219-58200	
Other enterprise *(non-operating expenses)*	219-59910	
Internal Service		
Debt service - interest and fiscal charges *(internal service fund)*	221-58200	
Other enterprise *(non-operating expenses)*	221-59940	
Total Non-Operating Expenses	**222-50000**	**0**
Income *(Loss)* Before Operating Transfers	**223-61000**	**95,861**
Other Financing Sources *(Uses)*		
Transfer from other funds *(governmental fund types)*	224-49200	
Capital contributions	224-49300	
Transfer to other funds *(governmental fund types) (enter zero or negative number)*	224-59200	
NET Income *(Loss)*	**225-62000**	**95,861**

Form C 32008	Section V – 2023 Specified Receipt, Disbursement and Other Data All Funds	Wisconsin Dept of Revenue

Receipts and Other Data	**Line No.** *(Account)*	**Amount** *(whole dollars)*
General property tax levied for local purposes	300-71110	**1,428,840**
Hydrant rental collected directly from water users *(do not include hydrant rental collected through the tax roll shown on line 205-47491)*	300-72100	
Proprietary Fund Types		
Intergovernmental revenues *(capital gains)*	300-73310	
Special assessment collections of proprietary fund types	300-74000	
Sale of property by proprietary fund types	300-78340	
Long-term debt	250-29000	
Disbursements and Other Data		
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes *(excluding law enforcement)*	304-62010	
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes *(law enforcement)*	304-62020	

Form C 32008	Section W − Clerk and CPA Information	Wisconsin Dept of Revenue

Clerk information		
Name **Brittany Fiksdal**		Title **Clerk/Treasurer**
Email **clerk@townofcampbellwi.gov**		Mailing address **2219 Bainbridge St**
City **La Crosse**	State **WI**	Zip **54603**
Business phone **608-783-0050**	Home phone **608-783-0050**	Cell phone **608-783-0050**

CPA Information	
Did a certified public accountant (CPA) assist with compiling this form? ☒ Yes ☐ No	
Name **William Sherry, CPA**	CPA Firm **Engelson & Associates, Ltd.**
Email **bill@eacpas.net**	Phone **608-788-2181**

Form C 32008	Signature Statement	Wisconsin Dept of Revenue

Preparer Information

Name	Title
Karen Wolfe	**Auditor**
Email	Phone
karen@eacpas.net	**(608) 788-2181**

Signature Statement

Under penalties of law, I declare this form and all applicable attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

[X] **YES** [ ] **NO**

Comments

See attached comments and explanations

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code	Submission date
32008	**05-01-2024 08:15 AM**
Confirmation	Submission type
MFRC20230848O1711141055829	**ORIGINAL**

Attachments

- **form c comments.pdf**

Tax16 Attachment

- **Fin C Comp Rpt.pdf**

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Form C
32008

2022 Municipal Financial Report

Section A – Indebtedness

for the calendar year ending December 31, 2022

Wisconsin
Dept of Revenue

Purpose of Loan	Line No. *(Account)*	Principal Outstanding January 1, 2022	Principal Incurred in 2022	Principal Retired or Paid in 2022	Principal Outstanding December 31, 2022
Long Term General Obligation Debt *(more than one year)*:					
Police debt	900-50010	**0**			**0**
Fire protection debt	900-50015	**184,152**		**90,160**	**93,992**
Highway debt	900-50020	**368,305**	**235,061**	**328,967**	**274,399**
Storm sewer debt	900-50030	**0**			**0**
Water supply system debt	900-50040	**0**			**0**
Electric supply system debt	900-50050	**0**			**0**
Transit system debt	900-50060	**0**			**0**
Public school debt	900-50070	**0**			**0**
All other long term general obligation debt	900-50080	**142,238**		**17,430**	**124,808**
Total Long Term General Obligation Debt	**900-50100**	**694,695**	**235,061**	**436,557**	**493,199**
Short Term Debt *(one year or less)*:					
Police debt	910-50210	**0**			**0**
Highway debt	910-50220	**0**			**0**
Storm sewer debt	910-50230	**0**			**0**
All other short term debt	910-50280	**210,000**	**204,866**	**210,000**	**204,866**
Revenue Bonds and Notes					
Pollution control debt	920-50310	**0**			**0**
Water supply system debt	920-50320	**0**			**0**
Electric supply system debt	920-50330	**0**			**0**
Transit system debt	920-50340	**0**			**0**
All other revenue bond and note debt	920-50380	**0**			**0**
Other debt and long term obligations *(accrued employee benefits)*	930-50400	**0**			**0**

Form C 32008	Section C – 2022 Revenues Taxes All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Taxes		Line No. *(Account)*	Amount *(whole dollars)*
General property taxes *(from Line 068-41110 if cash basis is selected)*		100-41110	**1,406,563**
Tax increments *(from Line 044-41120 if cash basis is selected)*		100-41120	
Occupational taxes *(from line 046-41130 if cash basis is selected)*		100-41130	**0**
Mobile home lottery credit and parking fees: Total received	**13,866**		
Payments to schools *(subtract)*	**4,081**		
Local share		100-41140	**9,785**
Private forest crop/managed forest land taxes *(from Line 048-41150 if cash basis is selected)*		100-41150	**0**
Motor vehicle taxes		100-41170	
Public accommodation taxes *(room tax)*		100-41210	**35,602**
General sales tax collections: Total collections			
Payment to state *(subtract)*		100-41222	**0**
Premier resort area tax		100-41223	
Race track admissions tax *(sec. 562.08(2))*		100-41240	
In lieu of taxes from regulated municipally-owned utilities		100-41310	
In lieu of taxes from other tax exempt entities		100-41320	**5,526**
Interest/penalties on taxes *(include Line 052-41800) (Ag use-value penalties)*	**323**		
Ag rezoning fees paid To DATCP *(subtract)*		100-41800	**323**
Other taxes		100-41900	**3,700**
OMITTED TAXES	**3,700**		
Total Taxes		**101-41000**	**1,461,499**
Total Special Assessments *(include Line 054-42000 if cash basis is selected)* *(Enter interest on Line 113-41830)*		**102-42000**	**593**

Form C 32008	Section D – 2022 Revenues Intergovernmental Revenues All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Federal Grants		Line No. *(Account)*	Amount *(whole dollars)*
Law enforcement		103-43211	**212**
Fire		103-43212	
Ambulance / EMS		103-43213	
Other public safety		103-43219	
Highway		103-43221	
Other transportation		103-43227	
Solid waste disposal		103-43231	
Other sanitation		103-43239	
Health		103-43240	
Human services		103-43250	
Culture and recreation		103-43261	
Housing/economic assistance		103-43271	
Other federal payments received *(include Federal Fish and Wildlife payments)*:			
Payments received	**425,588**		
Less distributions		103-43300	**425,588**
State Grants			
County and Municipal Aid *(CMA)*	**309,309**		
Utility Aid	**5**		
Expenditure Restraint Program *(ERP)*	**0**		
Exempt Computer Aid (ECA)	**3,050**		
Personal Property Aid *(PPA)*	**82,810**		
Video Service Provider *(VSP)*	**11,905**		
Fallen Officer Aid *(FPSIR)*	**0**		
Statewide Communications Interoperability Plan *(SCIP)*			
Shared revenues		103-43410	**407,079**
Fire insurance tax *(2% fire dues)*		103-43420	**15,041**
Oil Pipeline			
Terminal Tax			
Mining Impact Tax			
Other state shared taxes		103-43430	**0**
General government *(include judicial grants)*		103-43510	
Law enforcement improvement		103-43521	**800**
Water patrol		103-43522	
Other law enforcement		103-43523	
Emergency government planning		103-43528	
Other public safety		103-43529	

Transportation	Line No. *(Account)*	Amount *(whole dollars)*
General transportation aid	103-43531	**153,138**
Disaster damage aid	103-43532	
Other highway aid *(include PECFA)*	103-43533	
Local road improvement program	103-43534	
Road-related FEMA aids	103-43535	
Connecting highway aids (CHA)	103-43536	
Other transportation	103-43537	**14,632**

Form C 32008	Section E – 2022 Revenues Intergovernmental Revenues (continued) All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Other State Payments		Line No. *(Account)*	Amount *(whole dollars)*
Recycling		103-43545	**9,587**
Other sanitation *(include landfill closure grants)*		103-43549	
Health		103-43550	
Human services		103-43560	
Culture and recreation		103-43571	
Housing/economic assistance		103-43581	
Municipal services payment *(MSP)* program		103-43610	**3,605**
In lieu of taxes on state conservation lands *(sec. 70.113 April PILT)*		103-43620	**0**
In lieu of taxes on federal forest lands		103-43630	
Severance/yield/withdrawal taxes *(total amount received)*	**0**		
20% paid to county *(subtract)*		103-43640	**0**
Forest cropland/managed forest land/county forest *(total amount received)*			
Paid to county *(subtract)*		103-43650	**0**
Payment in lieu of taxes on state conservation lands *(sec. 70.114 January PILT)*			
Total amount received	**0**		
Paid to others governments *(subtract)*		103-43660	**0**
Other state payments		103-43690	**1,101**
RECYCLING CONSOLIDATION GRANT	**1,101**		
Grants from county and other governments			
Highway and bridges		103-43710	
County timber sales		103-43781	
National forest income from county		103-43782	
Other local government grants		103-43790	**125,891**
Total Intergovernmental Revenues		**104-43000**	**1,156,674**

Form C 32008	Section F – 2022 Revenues Licenses and Fines All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Licenses and Permits		Line No. *(Account)*	Amount *(whole dollars)*
Business and occupational licenses		105-44100	**14,966**
Nonbusiness licenses *(include Line 055-44200)*		105-44200	**6,033**
Building permits and inspection fees		105-44300	**20,737**
Zoning permits and fees		105-44400	**200**
Other regulatory permits and fees		105-44900	**24,627**
PARK PERMITS	**100**		
BOAT LAUNCH PERMITS	**24,527**		
Total Licenses and Permits		106-44000	**66,563**
Fines, Forfeitures and Penalties			
Law and ordinance violations		107-45100	**14,919**
Contract forfeitures		107-45210	
Judgments and damages			
Law enforcement equipment and property		107-45221	
Highway equipment and property		107-45222	
Other equipment and property		107-45223	
Total Fines, Forfeitures and Penalties		**108-45000**	**14,919**

Form C 32008	Section G – 2022 Revenues Public Charges for Services All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

General Government	**Line No.** *(Account)*	**Amount** *(whole dollars)*
General government *(include garnishment and filing fees)*	109-46100	**353**
Public Safety		
Law enforcement fees	109-46210	**576**
Fire protection fees	109-46220	
Ambulance/EMS fees	109-46230	
Other public safety	109-46290	
Transportation		
Highway and street maintenance and construction *(include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)*	109-46310	
Street lighting *(highway)*	109-46321	
Sidewalks *(replacement with street reconstruction)*	109-46322	
Sidewalks *(new construction/replacement without street reconstruction)*	109-46323	
Storm sewer maintenance fees	109-46324	
Stormwater drainage fees	109-46328	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	
Mass transit fares	109-46350	
Docks and harbors *(commercial)*	109-46370	
Other transportation	109-46399	
Sanitation and Utilities		
Sewage service	109-46410	
Refuse and garbage collection *(curbside pickup)*	109-46420	
Solid waste disposal *(include central collection point)*	109-46431	
Recycling	109-46435	
Weed and nuisance control	109-46440	
Sanitation services *(other)*	109-46490	
Health		
Cemetery	109-46540	
Other health services (include animal control)	109-46590	
Human services	109-46600	

Culture, Recreation and Education	Line No. *(Account)*	Amount *(whole dollars)*
Library	109-46710	
Parks	109-46720	
Museum	109-46731	
Zoo	109-46732	
Fairs, exhibits and celebrations	109-46741	
Auditorium, convention or civic center *(theater)*	109-46742	
Community center	109-46743	**3,875**
Other culture and recreation	109-46750	
Conservation and Development		
Forests	109-46810	
Other conservation	109-46820	
Public housing	109-46830	
Urban development	109-46840	
Economic development	109-46850	
Other public charges for services	109-46900	**0**
Total Public Charges for Services	**110-46000**	**4,804**

Form C 32008	Section H – 2022 Revenues Intergovernmental Charges for Services All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Federal	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Public Safety		
Law enforcement services	111-47121	
Fire services	111-47122	
Public Works		
Transportation *(highways and streets)*	111-47131	
Sewage services	111-47141	
Public housing	111-47181	
Other services to federal government	111-47190	
State		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets)	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	
Other Local Governments		
General government *(include school election reimbursement)*	111-47310	**3,290**
Public Safety		
Law enforcement services	111-47321	
Fire services	111-47323	
Ambulance/EMS services	111-47324	
Emergency communications *(911) (law enforcement share)*	111-47325	
Emergency communications *(911) (exclude law enforcement share)*	111-47326	
Public Works		
Transportation *(highways and streets)*	111-47331	
Other transportation services	111-47339	
Sanitation		
Sewage service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other		
Health	111-47350	
Human services	111-47360	
Public Housing	111-47381	
Other services to other local governments	111-47390	
Local departments	111-47400	
Total Intergovernmental Charges for Services	**112-47000**	**3,290**

Form C 32008	Section I – 2022 Revenues Miscellaneous Revenues and Other Financing Sources All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Miscellaneous Revenues	Line No. *(Account)*	Amount *(whole dollars)*
Interest		
Interest income	113-48110	**25,244**
Interest on special assessments/charges *(include Line 056-48130)*	113-48130	
Rent	113-48200	**33,332**
Property sales		
Sale of law enforcement equipment and property	113-48301	**21,800**
Sale of fire and ambulance/EMS equipment and property	113-48302	
Sale of highway equipment and property	113-48303	
Sale of refuse and garbage collection equipment and property	113-48304	
Sale of solid waste disposal equipment and property	113-48305	
Sale of recycling equipment and property	113-48306	
Sale of recyclable materials	113-48307	
Sale of other equipment and property	113-48309	
Insurance recoveries		
Insurance recoveries for damage to law enforcement equipment and property	113-48420	**5,423**
Insurance recoveries for damage to highway equipment and property	113-48430	
Insurance recoveries for damage to other equipment and property	113-48440	
Donations/contributions from private organizations or individuals	113-48500	**31,862**
Other Miscellaneous Revenues	113-48900	**1,513**
MISCELLANEOUS **1,513**		
Total Miscellaneous Revenues	**114-48000**	**119,174**
Other Financing Sources		
Proceeds from long-term debt	115-49100	**235,061**
Transfers from other funds *(ex: proprietary fund types)*	115-49200	
Sale of general fixed assets	115-49400	
Proceeds of refunding bonds	115-49500	
Total Other Financing Sources	**116-49000**	**235,061**
Total Revenues and Other Financing Sources	**117-40000**	**3,062,577**

General Government	Line No. *(Account)*	Amount *(whole dollars)*
Legislative *(board)*	118-51100	**23,769**
Judicial	118-51200	
Legal	118-51300	**5,138**
General administration *(include clerk and election)*	118-51400	**164,579**
Financial administration *(include treasurer and assessor)*	118-51500	**34,437**
General buildings and plant *(include halls)*	118-51600	**73,414**
Other general government		
Illegal taxes refunded/omitted taxes shared	118-51910	
Judgments and losses	118-51920	
Law enforcement insurance	118-51931	**13,396**
Highway, insurance	118-51932	**26,792**
Other insurance	118-51938	**13,396**
Other general government	118-51980	**0**
Total General Government	**119-51000**	**354,921**
Public Safety		
Law enforcement	120-52100	**672,316**
Fire protection	120-52200	**54,710**
Ambulance/EMS	120-52300	**20,658**
Building inspection	120-52400	**31,450**
Emergency communications *(911) (law enforcement share)*	120-52601	
Emergency communications *(911) (exclude law enforcement share)*	120-52609	
Correction and detention *(jail)*	120-52700	
Other public safety	120-52900	**15,749**
Total Public Safety	**121-52000**	**794,883**

Transportation	Line No. *(Account)*	Amount *(whole dollars)*
Administration for highways and streets	122-53100	
Highway and Street Maintenance and Construction		
Local *(highway and street maintenance)*	122-53311	**280,853**
Local *(highway and street construction)*	122-53315	
State *(highway maintenance and construction)*	122-53320	
Other local governments *(highway, street maintenance, construction)*	122-53330	
Road Related Facilities		
Limited purpose roads	122-53410	
Street lighting *(highway)*	122-53420	
Sidewalks maintenance and replacement with street reconstruction	122-53431	
New sidewalk construction and replacement without street reconstruction	122-53432	
Storm sewer maintenance	122-53441	
Storm sewer construction	122-53442	
Stormwater drainage	122-53448	
Parking facilities	122-53450	
Other Transportation		
Airport	122-53510	
Mass transit	122-53520	**38,756**
Docks and harbors *(commercial)*	122-53540	
Other transportation facilities	122-53580	**0**
Sanitation		
Sewage service	122-53610	
Refuse and garbage collection *(curbside pickup)*	122-53620	**216,288**
Solid waste disposal *(include central collection point transfer)*	122-53631	**6,479**
Recycling expenditures	122-53635	**21,373**
Weed and nuisance control	122-53640	
Other sanitation	122-53680	**0**
Total Public Works	**123-53000**	**563,749**

Health and Human Services	Line No. *(Account)*	Amount *(whole dollars)*
Public health services *(include animal control)*	124-54100	
General relief	124-54420	
Aging *(include senior citizen programs)*	124-54600	
Cemetery	124-54910	
Other health and human services	124-54980	
Total Health and Human Services	**125-54000**	**0**
Culture, Recreation and Education		
Library	126-55110	**6,694**
Museum	126-55120	
Other culture	126-55190	**8,408**
Parks	126-55200	**19,010**
Recreation programs and events	126-55300	**12,454**
Recreation facilities	126-55400	
Zoo	126-55410	
Total Culture, Recreation and Education	**127-55000**	**46,566**
Conservation and Development		
Public housing	128-56500	
Urban development	128-56600	
Economic development *(include tourism)*	128-56700	
Other conservation and development *(zoning, land use)*	128-56900	**7,235**
Total Conservation and Development	**129-56000**	**7,235**

Form C 32008	Section M – 2022 Expenditures Capital Outlay All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

General Government	Line No. *(Account)*	Amount *(whole dollars)*
General public buildings outlay *(allocate highway and public safety)*	130-57140	
Other general government outlay	130-57190	
Public Safety		
Law enforcement outlay	130-57210	**52,180**
Fire protection outlay	130-57220	**147,844**
Ambulance/EMS outlay	130-57230	
Emergency communications *(911)* outlay *(law enforcement share)*	130-57261	
Emergency communications *(911)* outlay *(exclude law enforcement share)*	130-57269	
Other public safety outlay	130-57290	
Transportation		
Highway and Street		
Highway equipment outlay	130-57324	**235,061**
Highway building outlay	130-57327	
Local *(highway and street outlay)*	130-57331	**5,272**
State *(highway and street outlay)*	130-57332	
Other local government *(highway and street outlay)*	130-57333	
Road Related Facilities		
Limited purpose roads	130-57341	
Street lighting outlay *(highway)*	130-57342	
Sidewalks replacement with street reconstruction	130-57343	
New sidewalk outlay and replacement without street reconstruction	130-57344	
Storm sewer construction outlay	130-57345	
Parking facilities outlay	130-57346	
Stormwater drainage outlay	130-57348	
Other Transportation		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay *(commercial)*	130-57354	
Other transportation outlay	130-57391	
Sanitation		
Sewage service outlay	130-57410	
Refuse and garbage collection outlay	130-57420	
Solid waste disposal outlay *(include landfill closure cost)*	130-57431	
Recycling outlay	130-57435	
Other sanitation outlay *(include water mains and laterals)*	130-57490	

Health and Human Services	Line No. *(Account)*	Amount *(whole dollars)*
Health Outlay	130-57510	
Culture, Recreation and Education		
Library outlay	130-57610	
Parks outlay	130-57620	
Other culture and recreation outlay	130-57630	
Conservation and Development		
Public housing outlay	130-57710	
Urban development outlay	130-57721	
Economic development outlay	130-57725	
Other conservation and development outlay	130-57730	
Total Capital Outlay	**131-57000**	**440,357**

Form C 32008	Section N – 2022 Expenditures Debt Service and Other Financing uses All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Debt Service	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Debt service - principal	132-58100	**436,557**
Debt service - Interest and Fiscal Charges		
Law enforcement	132-58211	
Fire protection	132-58212	**4,793**
Ambulance/EMS	132-58213	
Highway and street	132-58221	**13,474**
Storm sewer	132-58222	
Refuse and garbage collection	132-58227	
Solid waste disposal *(include recycling)*	132-58230	
Other interest and fiscal charges	132-58290	**4,348**
Total Debt Service	**133-58000**	**459,172**
Other Financing Uses		
Transfer to other funds *(proprietary fund types)*	134-59200	
Payment to refunding bond escrow agent	134-59500	
Funds applied to reduce levies of other taxing jurisdictions *(from Line 068-41110)*	134-59800	**0**
Other financing uses *(list items and amounts)*	134-59900	**0**
Total Other Financing Uses	**135-59000**	**0**
Total Expenditures and Other Financing Uses	**136-50000**	**2,666,883**

Form C 32008	Section O – Modified Accrual Basis Financial Report Reconciliation All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Revenues	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fund balance at beginning of year	140-34000	**1,132,393**
Revenues and other financing sources: Governmental fund types *(from Line 117-40000)*	140-40000	**3,062,577**
Adjustments to fund balance *(explain major items)*	140-85000	**0**
Grand Total *(must equal Line 153-90000 below)*	**143-90000**	**4,194,970**
Expenditures		
Expenditures and other financing uses: Governmental fund types *(from Line 136-50000)*	150-50000	**2,666,883**
Fund balance at end of year	151-34000	**1,528,087**
Grand Total *(must equal Line 143-90000 above)*	**153-90000**	**4,194,970**

Verify 143-90000 equals 153-90000

Form C 32008	Section P – 2022 Operating Revenues *(Proprietary Fund)* – Public Charges for Services All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Enterprise	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fire protection fees	200-46220	
Ambulance/EMS fees	200-46230	
Storm water drainage	200-46324	
Parking lots, ramps and meters	200-46330	
Airport	200-46340	
Mass transit fares	200-46350	
Docks and harbors *(commercial)*	200-46370	
Sewage service	200-46410	**890,111**
Refuse and garbage collection	200-46420	
Solid waste disposal	200-46431	
Recycling	200-46435	
Water service	200-46450	
Electric service	200-46461	
Gas service	200-46465	
Public health services	200-46510	
Nursing home	200-46521	
General hospital	200-46522	
Cemetery	200-46540	
Zoo	200-46732	
Golf course	200-46733	
Swimming areas	200-46734	
Ice Arena	200-46735	
Cable television	200-46736	
Auditorium, convention or civic center *(theater)*	200-46742	
Public housing	200-46830	
Urban development	200-46840	
Economic development	200-46850	
Other public charges for services *(enterprise)*	200-46900	**0**
Internal Service		
Other internal service - public charges	202-46199	**0**

Federal	Line No. *(Account)*	Amount *(whole dollars)*
Enterprise		
Fire services	202-47122	
Sewage services	202-47141	
Public housing	202-47181	
Other services to federal government by enterprises	202-47191	
Internal service	203-47193	
State		
Enterprise		
Fire services	203-47222	
Sewage services	203-47241	
Public housing	203-47281	
Other services to state government by enterprises	203-47291	
Internal service	204-47293	
Other Local Governments		
Enterprise		
Fire services	204-47323	
Ambulance/EMS services	204-47324	
Sewage services	204-47341	
Refuse and garbage collection	204-47342	
Solid waste disposal	204-47343	
Recycling	204-47345	
Health	204-47350	
Public housing	204-47381	
Other services to other local governments by enterprises	204-47391	
Internal service	205-47393	

Form C 32008	Section R – 2022 Operating Revenues Interdepartmental Charges for Services and Miscellaneous Revenues All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Interdepartmental Charges for Services	Line No. *(Account)*	Amount *(whole dollars)*
Enterprise services		
To other departments by enterprises *(include public fire protection/hydrant rental from general fund)*	205-47491	
Internal service	205-47493	
Miscellaneous (Operating) Revenues		
Enterprise	206-48691	
Internal service	207-48692	
Fiduciary/pension trust	207-48910	
Total Operating Revenues	**208-40000**	**890,111**

Form C 32008	Section S – 2022 Operating Expenses *(Proprietary Fund)* All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Enterprise	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fire protection fees	209-52200	
Ambulance/EMS fees	209-52300	
Parking *(facilities, ramps and meters)*	209-53450	
Airport	209-53510	
Mass transit	209-53520	
Docks and harbors *(commercial)*	209-53540	
Sewage service	209-53610	**741,747**
Refuse and garbage collection	209-53620	
Solid waste disposal	209-53631	
Recycling	209-53635	
Storm water drainage	209-53650	
Water service	209-53700	
Electric service	209-53800	
Gas service	209-83810	
Public health services	209-54100	
Nursing home	209-54210	
General hospital	209-54220	
Cemetery	209-54910	
Auditorium, convention or civic center *(theater)*	209-55130	
Parks	209-55200	
Cable television	209-55370	
Zoo	209-55410	
Swimming areas	209-55420	
Golf courses	209-55430	
Ice arena	209-55450	
Public housing	209-56500	
Urban development	209-56600	
Economic development	209-56700	
Other enterprise	209-56910	**0**
Fiduciary/Pension Trust	**211-51490**	
Internal Service *(operating expense)*	**211-59980**	
Total Operating Expenses	**212-50000**	**741,747**

Form C 32008	Section T – 2022 Non-Operating Revenues *(Proprietary Fund Types)* All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Taxes	**Line No.** *(Account)*	**Amount** *(whole dollars)*
General property taxes	213-41110	
Tax increments	213-41120	
Public accommodation taxes *(room tax)*	213-41210	
Retailers' discount *(retained)*	213-41222	
Other taxes	213-41900	**0**
Intergovernmental Revenues (operating grants)		
Enterprise services		
Federal		
Health *(grants and aids)*	213-43240	
Human services *(grants and aids)*	213-43250	
Public housing *(grants and aids)*	213-43271	
Other federal payments	213-43300	
State		
Recycling grants	213-43545	
Health *(grants and aids)*	213-43550	
Human services *(grants and aids)*	213-43560	
Public housing *(grants and aids)*	213-43581	
Other federal payments	213-43690	
Other Local Governments		
Other local government grants	213-43790	
Internal Services *(grants)*	215-43518	
Miscellaneous Revenue		
Interest Income	215-48110	**11,883**
Rent	215-48200	
Enterprise		
Other regulatory permits and fees	216-44900	
Sale of recycling equipment and property	216-48306	
Sale of recyclable materials	216-48307	
Other miscellaneous revenues *(enterprise)*	216-48900	
Internal Services *(miscellaneous revenue)*	217-48693	
Total Non-Operating Revenues	**218-40000**	**11,883**

Form C 32008	Section U – 2022 Non-Operating Expenses and Other Financing Sources All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Non-Operating Expenses *(proprietary fund types)*	**Line No. *(Account)***	**Amount *(whole dollars)***
Enterprise		
Debt service - interest and fiscal charges	219-58200	
Other enterprise *(non-operating expenses)*	219-59910	
Internal Service		
Debt service - interest and fiscal charges *(internal service fund)*	221-58200	
Other enterprise *(non-operating expenses)*	221-59940	
Total Non-Operating Expenses	**222-50000**	**0**
Income *(Loss)* Before Operating Transfers	**223-61000**	**160,247**
Other Financing Sources *(Uses)*		
Transfer from other funds *(governmental fund types)*	224-49200	
Capital contributions	224-49300	
Transfer to other funds *(governmental fund types) (enter zero or negative number)*	224-59200	
NET Income *(Loss)*	**225-62000**	**160,247**

Form C 32008	Section V – 2022 Specified Receipt, Disbursement and Other Data All Funds	Wisconsin Dept of Revenue

Receipts and Other Data	**Line No.** *(Account)*	**Amount** *(whole dollars)*
General property tax levied for local purposes	300-71110	**1,406,563**
Hydrant rental collected directly from water users *(do not include hydrant rental collected through the tax roll shown on line 205-47491)*	300-72100	
Proprietary Fund Types		
Intergovernmental revenues *(capital gains)*	300-73310	
Special assessment collections of proprietary fund types	300-74000	
Sale of property by proprietary fund types	300-78340	
Long-term debt	250-29000	
Disbursements and Other Data		
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes *(excluding law enforcement)*	304-62010	
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes *(law enforcement)*	304-62020	

Form C 32008	Section W − Clerk and CPA Information	Wisconsin Dept of Revenue

Clerk information		
Name **Cassandra Hanan**		Title **Clerk/Treasurer**
Email **clerk@townofcampbell.gov**		Mailing address **2219 Bainbridge Street**
City **La Crosse**	State **WI**	Zip **54603**
Business phone **608-783-0050**	Home phone **608-783-0050**	Cell phone **608-783-0020**

CPA Information	
Did a certified public accountant (CPA) assist with compiling this form? ☒ Yes ☐ No	
Name **William Sherry**	CPA Firm **Engelson & Associates, Ltd.**
Email **bill@eacpas.net**	Phone **608-788-2181**

Form C 32008	Signature Statement	Wisconsin Dept of Revenue

Preparer Information

Name	Title
Karen Wolfe	**Auditor**
Email	Phone
karen@eacpas.net	**(608) 788-2181**

Signature Statement

Under penalties of law, I declare this form and all applicable attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

[X] **YES** [ ] **NO**

Comments

See attached comments/explanations

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code	Submission date
32008	**04-06-2023 04:39 AM**
Confirmation	Submission type
MFRC20220848O1679318961148	**ORIGINAL**

Attachments

- **Form C comments.pdf**

Tax16 Attachment

- **Fin C Comp Rpt.pdf**

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Form C
32008

2021 Municipal Financial Report

Section A – Indebtedness

for the calendar year ending December 31, 2021

Wisconsin
Dept of Revenue

Purpose of Loan	Line No. *(Account)*	Principal Outstanding January 1, 2021	Principal Incurred in 2021	Principal Retired or Paid in 2021	Principal Outstanding December 31, 2021
Long Term General Obligation Debt *(more than one year)*:					
Police debt	900-50010	**0**			**0**
Fire protection debt	900-50015	**270,637**		**86,485**	**184,152**
Highway debt	900-50020	**541,275**		**172,970**	**368,305**
Storm sewer debt	900-50030	**0**			**0**
Water supply system debt	900-50040	**0**			**0**
Electric supply system debt	900-50050	**0**			**0**
Transit system debt	900-50060	**0**			**0**
Public school debt	900-50070	**0**			**0**
All other long term general obligation debt	900-50080	**159,264**		**17,026**	**142,238**
Total Long Term General Obligation Debt	**900-50100**	**971,176**	**0**	**276,481**	**694,695**
Short Term Debt *(one year or less)*:					
Police debt	910-50210	**0**			**0**
Highway debt	910-50220	**0**			**0**
Storm sewer debt	910-50230	**0**			**0**
All other short term debt	910-50280	**108,000**	**210,000**	**108,000**	**210,000**
Short Term Debt *(one year or less)*:					
Pollution control debt	920-50310	**0**			**0**
Water supply system debt	920-50320	**0**			**0**
Electric supply system debt	920-50330	**0**			**0**
Transit system debt	920-50340	**0**			**0**
All other revenue bond and note debt	920-50380	**0**			**0**
Other debt and long term obligations *(accrued employee benefits)*	930-50400	**0**			**0**

Form C 32008	Section C – 2021 Revenues Taxes All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Taxes		Line No. *(Account)*	Amount *(whole dollars)*
General property taxes *(from Line 068-41110 if cash basis is selected)*		100-41110	**1,298,876**
Tax increments *(from Line 044-41120 if cash basis is selected)*		100-41120	**0**
Occupational taxes *(from line 046-41130 if cash basis is selected)*		100-41130	**0**
Mobile home lottery credit and parking fees: Total received	**19,571**		
Payments to schools *(subtract)*	**9,942**		
Local share		100-41140	**9,629**
Private forest crop/managed forest land taxes *(from Line 048-41150 if cash basis is selected)*		100-41150	**0**
Motor vehicle taxes		100-41170	
Public accommodation taxes *(room tax)*		100-41210	**34,629**
General sales tax collections: Total collections			
Payment to state *(subtract)*		100-41222	**0**
Premier resort area tax		100-41223	
Race track admissions tax *(sec. 562.08(2))*		100-41240	
In lieu of taxes from regulated municipally-owned utilities		100-41310	
In lieu of taxes from other tax exempt entities		100-41320	**6,108**
Interest/penalties on taxes *(include Line 052-41800) (Ag use-value penalties)*	**12**		
Ag rezoning fees paid To DATCP *(subtract)*		100-41800	**12**
Other taxes		100-41900	**3,700**
OMITTED TAXES	**3,700**		
Total Taxes		**101-41000**	**1,352,954**
Total Special Assessments *(include Line 054-42000 if cash basis is selected)* *(Enter interest on Line 113-41830)*		**102-42000**	**210**

Form C 32008	Section D – 2021 Revenues Intergovernmental Revenues All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Federal Grants		Line No. *(Account)*	Amount *(whole dollars)*
Law enforcement		103-43211	**986**
Fire		103-43212	
Ambulance / EMS		103-43213	
Other public safety		103-43219	
Highway		103-43221	
Other transportation		103-43227	
Solid waste disposal		103-43231	
Other sanitation		103-43239	
Health		103-43240	
Human services		103-43250	
Culture and recreation		103-43261	
Housing/economic assistance		103-43271	
Other federal payments received *(include Federal Fish and Wildlife payments)*:			
Payments received	**261,661**		
Less distributions		103-43300	**261,661**
State Grants			
County and Municipal Aid *(CMA)*	**309,303**		
Utility Aid	**5**		
Expenditure Restraint Program *(ERP)*	**0**		
Exempt Computer Aid	**3,050**		
Personal Property Aid *(PPA)*	**82,810**		
Video Service Provider *(VSP)*	**11,905**		
Fallen Officer Aid *(FPSIR) (1st year paid will be 2021)*	**0**		
Statewide Communications Interoperability Plan *(SCIP)*			
Shared revenues		103-43410	**407,073**
Fire insurance tax *(2% fire dues)*		103-43420	**14,714**
Oil Pipeline			
Terminal Tax			
Mining Impact Tax			
Other state shared taxes		103-43430	**0**
General government *(include judicial grants)*		103-43510	
Law enforcement improvement		103-43521	**800**
Water patrol		103-43522	
Other law enforcement		103-43523	
Emergency government planning		103-43528	
Other public safety		103-43529	**0**

Transportation	Line No. *(Account)*	Amount *(whole dollars)*
General transportation aids	103-43531	**133,163**
Disaster damage aids	103-43532	
Other highway aid *(include PECFA and FEMA)*	103-43533	
Local road improvement program	103-43534	
Other transportation	103-43537	**20,409**

Form C 32008	Section E – 2021 Revenues Intergovernmental Revenues (continued) All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Other State Payments		Line No. (Account)	Amount (whole dollars)
Recycling		103-43545	**9,611**
Other sanitation *(include landfill closure grants)*		103-43549	
Health		103-43550	
Human services		103-43560	
Culture and recreation		103-43571	
Housing/economic assistance		103-43581	
Municipal services payment *(MSP)* program		103-43610	**1,938**
In lieu of taxes on state conservation lands *(sec. 70.113 April PILT)*		103-43620	**0**
In lieu of taxes on federal forest lands		103-43630	
Severance/yield/withdrawal taxes *(total amount received)*			
20% paid to county *(subtract)*		103-43640	**0**
Forest cropland/managed forest land/county forest *(total amount received)*			
Paid to county *(subtract)*		103-43650	**0**
Payment in lieu of taxes on state conservation lands *(sec. 70.114 January PILT)*			
Total amount received	**0**		
Paid to others governments *(subtract)*		103-43660	**0**
Other state payments		103-43690	**1,101**
RECYCLING CONSOLIDATION GRANT	**1,101**		
Grants from county and other governments			
Highway and bridges		103-43710	
County timber sales		103-43781	
National forest income from county		103-43782	
Other local government grants		103-43790	**10,504**
Total Intergovernmental Revenues		**104-43000**	**861,960**

Form C 32008	Section F – 2021 Revenues Licenses and Fines All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Licenses and Permits	Line No. (Account)	Amount (whole dollars)
Business and occupational licenses	105-44100	**14,588**
Nonbusiness licenses *(include Line 055-44200)*	105-44200	**6,250**
Building permits and inspection fees	105-44300	**29,003**
Zoning permits and fees	105-44400	**600**
Other regulatory permits and fees	105-44900	**24,618**
BOAT LAUNCH PERMITS 24,618		
Total Licenses and Permits	106-44000	**75,059**
Fines, Forfeitures and Penalties		
Law and ordinance violations	107-45100	**21,266**
Contract forfeitures	107-45210	
Judgments and damages		
Law enforcement equipment and property	107-45221	
Highway equipment and property	107-45222	
Other equipment and property	107-45223	
Total Fines, Forfeitures and Penalties	**108-45000**	**21,266**

Form C 32008	Section G – 2021 Revenues Public Charges for Services All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

General Government	Line No. *(Account)*	Amount *(whole dollars)*
General government *(include garnishment and filing fees)*	109-46100	**323**
Public Safety		
Law enforcement fees	109-46210	**365**
Fire protection fees	109-46220	
Ambulance/EMS fees	109-46230	
Other public safety	109-46290	
Transportation		
Highway and street maintenance and construction *(include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)*	109-46310	
Street lighting *(highway)*	109-46321	
Sidewalks *(replacement with street reconstruction)*	109-46322	
Sidewalks *(new construction/replacement without street reconstruction)*	109-46323	
Storm sewer maintenance fees	109-46324	
Stormwater drainage fees	109-46328	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	
Mass transit fares	109-46350	
Docks and harbors *(commercial)*	109-46370	
Other transportation	109-46399	
Sanitation and Utilities		
Sewage service	109-46410	
Refuse and garbage collection *(curbside pickup)*	109-46420	
Solid waste disposal *(include central collection point)*	109-46431	
Recycling	109-46435	
Weed and nuisance control	109-46440	
Sanitation services *(other)*	109-46490	
Health		
Cemetery	109-46540	
Other health services (include animal control)	109-46590	
Human services	109-46600	

Culture, Recreation and Education	Line No. *(Account)*	Amount *(whole dollars)*
Library	109-46710	
Parks	109-46720	
Museum	109-46731	
Zoo	109-46732	
Fairs, exhibits and celebrations	109-46741	
Auditorium, convention or civic center *(theater)*	109-46742	
Community center	109-46743	**2,125**
Other culture and recreation	109-46750	
Conservation and Development		
Forests	109-46810	
Other conservation	109-46820	
Public housing	109-46830	
Urban development	109-46840	
Economic development	109-46850	
Other public charges for services	109-46900	**0**
Total Public Charges for Services	**110-46000**	**2,813**

Form C 32008	Section H – 2021 Revenues Intergovernmental Charges for Services All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Federal	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Public Safety		
Law enforcement services	111-47121	
Fire services	111-47122	
Public Works		
Transportation *(highways and streets)*	111-47131	
Sewage services	111-47141	
Public housing	111-47181	
Other services to federal government	111-47190	
State		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets)	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	
Other Local Governments		
General government *(include school election reimbursement)*	111-47310	**3,132**
Public Safety		
Law enforcement services	111-47321	
Fire services	111-47323	
Ambulance/EMS services	111-47324	
Emergency communications *(911) (law enforcement share)*	111-47325	
Emergency communications *(911) (exclude law enforcement share)*	111-47326	
Public Works		
Transportation *(highways and streets)*	111-47331	
Other transportation services	111-47339	
Sanitation		
Sewage service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other		
Health	111-47350	
Human services	111-47360	
Public Housing	111-47381	
Other services to other local governments	111-47390	
Local departments	111-47400	
Total Intergovernmental Charges for Services	**112-47000**	**3,132**

Form C 32008	Section I – 2021 Revenues Miscellaneous Revenues and Other Financing Sources All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Miscellaneous Revenues	Line No. *(Account)*	Amount *(whole dollars)*
Interest		
Interest income	113-48110	**3,473**
Interest on special assessments/charges *(include Line 056-48130)*	113-48130	
Rent	113-48200	**33,897**
Property sales		
Sale of law enforcement equipment and property	113-48301	
Sale of fire and ambulance/EMS equipment and property	113-48302	
Sale of highway equipment and property	113-48303	
Sale of refuse and garbage collection equipment and property	113-48304	
Sale of solid waste disposal equipment and property	113-48305	
Sale of recycling equipment and property	113-48306	
Sale of recyclable materials	113-48307	
Sale of other equipment and property	113-48309	
Insurance recoveries		
Insurance recoveries for damage to law enforcement equipment and property	113-48420	
Insurance recoveries for damage to highway equipment and property	113-48430	
Insurance recoveries for damage to other equipment and property	113-48440	
Donations/contributions from private organizations or individuals	113-48500	**2,510**
Other Miscellaneous Revenues	113-48900	**1,173**
MISCELLANEOULS **1,173**		
Total Miscellaneous Revenues	**114-48000**	**41,053**
Other Financing Sources		
Proceeds from long-term debt	115-49100	
Transfers from other funds *(ex: proprietary fund types)*	115-49200	
Sale of general fixed assets	115-49400	**1,850**
Proceeds of refunding bonds	115-49500	
Total Other Financing Sources	**116-49000**	**1,850**
Total Revenues and Other Financing Sources	**117-40000**	**2,360,297**

General Government	Line No. (Account)	Amount (whole dollars)
Legislative *(board)*	118-51100	**31,952**
Judicial	118-51200	
Legal	118-51300	**6,761**
General administration *(include clerk and election)*	118-51400	**149,224**
Financial administration *(include treasurer and assessor)*	118-51500	**35,256**
General buildings and plant *(include halls)*	118-51600	**33,360**
Other general government		
Illegal taxes refunded/omitted taxes shared	118-51910	
Judgments and losses	118-51920	
Law enforcement insurance	118-51931	**13,941**
Highway, insurance	118-51932	**27,878**
Other insurance	118-51938	**13,940**
Other general government	118-51980	**0**
Total General Government	**119-51000**	**312,312**
Public Safety		
Law enforcement	120-52100	**635,330**
Fire protection	120-52200	**54,757**
Ambulance/EMS	120-52300	**31,914**
Building inspection	120-52400	**28,069**
Emergency communications *(911) (law enforcement share)*	120-52601	
Emergency communications *(911) (exclude law enforcement share)*	120-52609	
Correction and detention *(jail)*	120-52700	
Other public safety	120-52900	
Total Public Safety	**121-52000**	**750,070**

Transportation	Line No. (Account)	Amount (whole dollars)
Administration for highways and streets	122-53100	
Highway and Street Maintenance and Construction		
Local *(highway and street maintenance)*	122-53311	**307,071**
Local *(highway and street construction)*	122-53315	
State *(highway maintenance and construction)*	122-53320	
Other local governments *(highway, street maintenance, construction)*	122-53330	
Road Related Facilities		
Limited purpose roads	122-53410	
Street lighting *(highway)*	122-53420	
Sidewalks maintenance and replacement with street reconstruction	122-53431	
New sidewalk construction and replacement without street reconstruction	122-53432	
Storm sewer maintenance	122-53441	
Storm sewer construction	122-53442	
Stormwater drainage	122-53448	
Parking facilities	122-53450	
Other Transportation		
Airport	122-53510	
Mass transit	122-53520	**38,756**
Docks and harbors *(commercial)*	122-53540	
Other transportation facilities	122-53580	**0**
Sanitation		
Sewage service	122-53610	
Refuse and garbage collection *(curbside pickup)*	122-53620	**210,799**
Solid waste disposal *(include central collection point transfer)*	122-53631	**6,209**
Recycling expenditures	122-53635	**20,275**
Weed and nuisance control	122-53640	
Other sanitation	122-53680	**0**
Total Public Works	**123-53000**	**583,110**

Form C 32008	Section L – 2021 Expenditures Health, Culture and Conservation All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Health and Human Services	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Public health services *(include animal control)*	124-54100	
General relief	124-54420	
Aging *(include senior citizen programs)*	124-54600	
Cemetery	124-54910	
Other health and human services	124-54980	
Total Health and Human Services	**125-54000**	**0**
Culture, Recreation and Education		
Library	126-55110	**6,509**
Museum	126-55120	
Other culture	126-55190	**5,814**
Parks	126-55200	**27,715**
Recreation programs and events	126-55300	**8,050**
Recreation facilities	126-55400	
Zoo	126-55410	
Total Culture, Recreation and Education	**127-55000**	**48,088**
Conservation and Development		
Public housing	128-56500	
Urban development	128-56600	
Economic development *(include tourism)*	128-56700	
Other conservation and development *(zoning, land use)*	128-56900	**33,862**
Total Conservation and Development	**129-56000**	**33,862**

Form C 32008	Section M – 2021 Expenditures Capital Outlay All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Health and Human Services	Line No. *(Account)*	Amount *(whole dollars)*
General public buildings outlay *(allocate highway and public safety)*	130-57140	**21,289**
Other general government outlay	130-57190	**1,473**
Culture, Recreation and Education		
Law enforcement outlay	130-57210	
Fire protection outlay	130-57220	
Ambulance/EMS outlay	130-57230	
Emergency communications *(911)* outlay *(law enforcement share)*	130-57261	
Emergency communications *(911)* outlay *(exclude law enforcement share)*	130-57269	
Other public safety outlay	130-57290	**9,750**
Transportation		
Highway and Street		
Highway equipment outlay	130-57324	
Highway building outlay	130-57327	
Local *(highway and street outlay)*	130-57331	**10,000**
State *(highway and street outlay)*	130-57332	
Other local government *(highway and street outlay)*	130-57333	
Road Related Facilities		
Limited purpose roads	130-57341	
Street lighting outlay *(highway)*	130-57342	
Sidewalks replacement with street reconstruction	130-57343	
New sidewalk outlay and replacement without street reconstruction	130-57344	
Storm sewer construction outlay	130-57345	
Parking facilities outlay	130-57346	
Stormwater drainage outlay	130-57348	
Other Transportation		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay *(commercial)*	130-57354	
Other transportation outlay	130-57391	
Sanitation		
Sewage service outlay	130-57410	
Refuse and garbage collection outlay	130-57420	
Solid waste disposal outlay *(include landfill closure cost)*	130-57431	
Recycling outlay	130-57435	
Other sanitation outlay *(include water mains and laterals)*	130-57490	

Health and Human Services	Line No. *(Account)*	Amount *(whole dollars)*
Health Outlay	130-57510	
Culture, Recreation and Education		
Library outlay	130-57610	
Parks outlay	130-57620	**1,495**
Other culture and recreation outlay	130-57630	
Conservation and Development		
Public housing outlay	130-57710	
Urban development outlay	130-57721	
Economic development outlay	130-57725	
Other conservation and development outlay	130-57730	
Total Capital Outlay	**131-57000**	**44,007**

Form C 32008	Section N – 2021 Expenditures Debt Service and Other Financing uses All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Debt Service	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Debt service - principal	132-58100	**276,481**
Debt service - Interest and Fiscal Charges		
Law enforcement	132-58211	
Fire protection	132-58212	**8,592**
Ambulance/EMS	132-58213	
Highway and street	132-58221	**17,184**
Storm sewer	132-58222	
Refuse and garbage collection	132-58227	
Solid waste disposal *(include recycling)*	132-58230	
Other interest and fiscal charges	132-58290	**7,243**
Total Debt Service	**133-58000**	**309,500**
Other Financing Uses		
Transfer to other funds *(proprietary fund types)*	134-59200	
Payment to refunding bond escrow agent	134-59500	
Funds applied to reduce levies of other taxing jurisdictions *(from Line 068-41110)*	134-59800	**0**
Other financing uses *(list items and amounts)*	134-59900	**0**
Total Other Financing Uses	**135-59000**	**0**
Total Expenditures and Other Financing Uses	**136-50000**	**2,080,949**

Form C 32008	Section O – Modified Accrual Basis Financial Report Reconciliation All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Revenues	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fund balance at beginning of year	140-34000	**853,045**
Revenues and other financing sources: Governmental fund types *(from Line 117-40000)*	140-40000	**2,360,297**
Adjustments to fund balance *(explain major items)*	140-85000	**0**
Grand Total *(must equal Line 153-90000 below)*	**143-90000**	**3,213,342**
Expenditures		
Expenditures and other financing uses: Governmental fund types *(from Line 136-50000)*	150-50000	**2,080,949**
Fund balance at end of year	151-34000	**1,132,393**
Grand Total *(must equal Line 143-90000 above)*	**153-90000**	**3,213,342**

Verify 143-90000 equals 153-90000

Form C 32008	Section P – 2021 Operating Revenues *(Proprietary Fund)* – Public Charges for Services All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Enterprise	Line No. *(Account)*	Amount *(whole dollars)*
Fire protection fees	200-46220	
Ambulance/EMS fees	200-46230	
Storm water drainage	200-46324	
Parking lots, ramps and meters	200-46330	
Airport	200-46340	
Mass transit fares	200-46350	
Docks and harbors *(commercial)*	200-46370	
Sewage service	200-46410	**780,670**
Refuse and garbage collection	200-46420	
Solid waste disposal	200-46431	
Recycling	200-46435	
Water service	200-46450	
Electric service	200-46461	
Gas service	200-46465	
Public health services	200-46510	
Nursing home	200-46521	
General hospital	200-46522	
Cemetery	200-46540	
Zoo	200-46732	
Golf course	200-46733	
Swimming areas	200-46734	
Ice Arena	200-46735	
Cable television	200-46736	
Auditorium, convention or civic center *(theater)*	200-46742	
Public housing	200-46830	
Urban development	200-46840	
Economic development	200-46850	
Other public charges for services *(enterprise)*	200-46900	**0**
Internal Service		
Other internal service - public charges	202-46199	**0**

Form C 32008	Section R – 2021 Operating Revenues Interdepartmental Charges for Services and Miscellaneous Revenues All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Interdepartmental Charges for Services	Line No. *(Account)*	Amount *(whole dollars)*
Enterprise services		
To other departments by enterprises *(include public fire protection/hydrant rental from general fund)*	205-47491	
Internal service	205-47493	
Miscellaneous (Operating) Revenues		
Enterprise	206-48691	
Internal service	207-48692	
Fiduciary/pension trust	207-48910	
Total Operating Revenues	**208-40000**	**780,670**

Form C 32008	Section S – 2021 Operating Expenses *(Proprietary Fund)* All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Enterprise	Line No. *(Account)*	Amount *(whole dollars)*
Fire protection fees	209-52200	
Ambulance/EMS fees	209-52300	
Parking *(facilities, ramps and meters)*	209-53450	
Airport	209-53510	
Mass transit	209-53520	
Docks and harbors *(commercial)*	209-53540	
Sewage service	209-53610	**724,447**
Refuse and garbage collection	209-53620	
Solid waste disposal	209-53631	
Recycling	209-53635	
Storm water drainage	209-53650	
Water service	209-53700	
Electric service	209-53800	
Gas service	209-83810	
Public health services	209-54100	
Nursing home	209-54210	
General hospital	209-54220	
Cemetery	209-54910	
Auditorium, convention or civic center *(theater)*	209-55130	
Parks	209-55200	
Cable television	209-55370	
Zoo	209-55410	
Swimming areas	209-55420	
Golf courses	209-55430	
Ice arena	209-55450	
Public housing	209-56500	
Urban development	209-56600	
Economic development	209-56700	
Other enterprise	209-56910	**0**
Fiduciary/Pension Trust	**211-51490**	
Internal Service *(operating expense)*	**211-59980**	
Total Operating Expenses	**212-50000**	**724,447**

Form C 32008	Section T – 2021 Non-Operating Revenues *(Proprietary Fund Types)* All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Taxes	**Line No.** *(Account)*	**Amount** *(whole dollars)*
General property taxes	213-41110	
Tax increments	213-41120	
Public accommodation taxes *(room tax)*	213-41210	
Retailers' discount *(retained)*	213-41222	
Other taxes	213-41900	**0**
Intergovernmental Revenues (operating grants)		
Enterprise services		
Federal		
Health *(grants and aids)*	213-43240	
Human services *(grants and aids)*	213-43250	
Public housing *(grants and aids)*	213-43271	
Other federal payments	213-43300	
State		
Recycling grants	213-43545	
Health *(grants and aids)*	213-43550	
Human services *(grants and aids)*	213-43560	
Public housing *(grants and aids)*	213-43581	
Other federal payments	213-43690	
Other Local Governments		
Other local government grants	213-43790	
Internal Services *(grants)*	215-43518	
Miscellaneous Revenue		
Interest Income	215-48110	**4,126**
Rent	215-48200	
Enterprise		
Other regulatory permits and fees	216-44900	
Sale of recycling equipment and property	216-48306	
Sale of recyclable materials	216-48307	
Other miscellaneous revenues *(enterprise)*	216-48900	
Internal Services *(miscellaneous revenue)*	217-48693	
Total Non-Operating Revenues	**218-40000**	**4,126**

Form C 32008	Section U – 2021 Non-Operating Expenses and Other Financing Sources All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Non-Operating Expenses *(proprietary fund types)*	**Line No. *(Account)***	**Amount *(whole dollars)***
Enterprise		
Debt service - interest and fiscal charges	219-58200	
Other enterprise *(non-operating expenses)*	219-59910	
Internal Service		
Debt service - interest and fiscal charges *(internal service fund)*	221-58200	
Other enterprise *(non-operating expenses)*	221-59940	
Total Non-Operating Expenses	**222-50000**	**0**
Income *(Loss)* Before Operating Transfers	**223-61000**	**60,349**
Other Financing Sources *(Uses)*		
Transfer from other funds *(governmental fund types)*	224-49200	
Capital contributions	224-49300	
Transfer to other funds *(governmental fund types) (enter zero or negative number)*	224-59200	
NET Income *(Loss)*	**225-62000**	**60,349**

Form C 32008	Section V – 2021 Specified Receipt, Disbursement and Other Data All Funds	Wisconsin Dept of Revenue

Receipts and Other Data	Line No. *(Account)*	Amount *(whole dollars)*
General property tax levied for local purposes	300-71110	**1,352,954**
Hydrant rental collected directly from water users *(do not include hydrant rental collected through the tax roll shown on line 205-47491)*	300-72100	
Proprietary Fund Types		
Intergovernmental revenues *(capital gains)*	300-73310	
Special assessment collections of proprietary fund types	300-74000	
Sale of property by proprietary fund types	300-78340	
Long-term debt	250-29000	
Disbursements and Other Data		
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes *(excluding law enforcement)*	304-62010	
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes *(law enforcement)*	304-62020	

Form C 32008	Section W − Clerk and CPA Information	Wisconsin Dept of Revenue

Clerk information		
Name **Cassandra Hanan**	Title **Clerk/Treasurer**	
Email **clerk@townofcampbell.org**	Mailing address **2219 Bainbridge Street**	
City **La Crosse**	State **WI**	Zip **54603**
Business phone **608-783-0050**	Home phone **608-783-0050**	Cell phone **608-783-0050**

CPA Information	
Did a certified public accountant (CPA) assist with compiling this form? ☒ Yes ☐ No	
Name **William Sherry**	CPA Firm **Engelson and Associates, Ltd**
Email **bill@eacpas.net**	Phone **608-788-2181**

Form C 32008	Signature Statement	Wisconsin Dept of Revenue

Preparer Information	
Name **Karen Wolfe**	Title **Auditor**
Email **karen@eacpas.net**	Phone **(608) 788-2181**

Signature Statement

Under penalties of law, I declare this form and all applicable attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

[X] **YES** [ ] **NO**

Comments

See attached for verifications/explanations

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code **32008**	Submission date **04-04-2022 05:26 AM**
Confirmation **MFRC20210848O1647872814720**	Submission type **ORIGINAL**

Attachments

- **Form C Comments.pdf**

Tax16 Attachment

- **Fin C Comp Rpt.pdf**

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Form C
32008

2020 Municipal Financial Report

Section A – Indebtedness

for the calendar year ending December 31, 2020

Wisconsin
Dept of Revenue

Purpose of Loan	Line No. *(Account)*	Principal Outstanding January 1, 2020	Principal Incurred in 2020	Principal Retired or Paid in 2020	Principal Outstanding December 31, 2020
Long Term General Obligation Debt *(more than one year)*:					
Police debt	900-50010				**0**
Fire protection debt	900-50015	**350,000**		**79,363**	**270,637**
Highway debt	900-50020	**700,000**		**158,725**	**541,275**
Storm sewer debt	900-50030				**0**
Water supply system debt	900-50040				**0**
Electric supply system debt	900-50050				**0**
Transit system debt	900-50060				**0**
Public school debt	900-50070				**0**
All other long term general obligation debt	900-50080	**237,322**	**44,813**	**122,871**	**159,264**
Total Long Term General Obligation Debt	**900-50100**	**1,287,322**	**44,813**	**360,959**	**971,176**
Short Term Debt *(one year or less)*:					
Police debt	910-50210				**0**
Highway debt	910-50220				**0**
Storm sewer debt	910-50230				**0**
All other short term debt	910-50280	**0**	**108,000**		**108,000**
Short Term Debt *(one year or less)*:					
Pollution control debt	920-50310				**0**
Water supply system debt	920-50320				**0**
Electric supply system debt	920-50330				**0**
Transit system debt	920-50340				**0**
All other revenue bond and note debt	920-50380				**0**
Other debt and long term obligations *(accrued employee benefits)*	930-50400				**0**

Form C 32008	Section C – 2020 Revenues Taxes All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Taxes		Line No. *(Account)*	Amount *(whole dollars)*
General property taxes *(from Line 068-41110 if cash basis is selected)*		100-41110	**1,295,844**
Tax increments *(from Line 044-41120 if cash basis is selected)*		100-41120	
Occupational taxes *(from line 046-41130 if cash basis is selected)*		100-41130	
Mobile home lottery credit and parking fees: Total received	**20,951**		
Payments to schools *(subtract)*	**10,481**		
Local share		100-41140	**10,470**
Private forest crop/managed forest land taxes *(from Line 048-41150 if cash basis is selected)*		100-41150	
Motor vehicle taxes		100-41170	
Public accommodation taxes *(room tax)*		100-41210	**24,270**
General sales tax collections: Total collections			
Payment to state *(subtract)*		100-41222	**0**
Premier resort area tax		100-41223	
Race track admissions tax *(sec. 562.08(2))*		100-41240	
In lieu of taxes from regulated municipally-owned utilities		100-41310	
In lieu of taxes from other tax exempt entities		100-41320	**6,295**
Interest/penalties on taxes *(include Line 052-41800) (Ag use-value penalties)*	**554**		
Ag rezoning fees paid To DATCP *(subtract)*		100-41800	**554**
Other taxes		100-41900	**4,711**
OMITTED TAXES	**4,711**		
Total Taxes		**101-41000**	**1,342,144**
Total Special Assessments *(include Line 054-42000 if cash basis is selected)* *(Enter interest on Line 113-41830)*		**102-42000**	**147**

Form C 32008	Section D – 2020 Revenues Intergovernmental Revenues All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Federal Grants		Line No. *(Account)*	Amount *(whole dollars)*
Law enforcement		103-43211	
Fire		103-43212	
Ambulance / EMS		103-43213	
Other public safety		103-43219	
Highway		103-43221	
Other transportation		103-43227	
Solid waste disposal		103-43231	
Other sanitation		103-43239	
Health		103-43240	
Human services		103-43250	
Culture and recreation		103-43261	
Housing/economic assistance		103-43271	
Other federal payments received *(include Federal Fish and Wildlife payments)*:			
Payments received	**352,024**		
Less distributions		103-43300	**352,024**
State Grants			
County and Municipal Aid *(CMA)*	**309,301**		
Utility Aid	**5**		
Expenditure Restraint Program *(ERP)*	**0**		
Exempt Computer Aid	**3,050**		
Personal Property Aid *(PPA)*	**82,810**		
Video Service Provider *(VSP)*	**5,971**		
Fallen Officer Aid *(FPSIR) (1st year paid will be 2021)*			
Statewide Communications Interoperability Plan *(SCIP)*			
Shared revenues		103-43410	**401,137**
Fire insurance tax *(2% fire dues)*		103-43420	**13,456**
Oil Pipeline			
Terminal Tax			
Mining Impact Tax			
Other state shared taxes		103-43430	**0**
General government *(include judicial grants)*		103-43510	
Law enforcement improvement		103-43521	**800**
Water patrol		103-43522	
Other law enforcement		103-43523	
Emergency government planning		103-43528	
Other public safety		103-43529	

Transportation	Line No. *(Account)*	Amount *(whole dollars)*
General transportation aids	103-43531	**115,794**
Disaster damage aids	103-43532	
Other highway aid *(include PECFA and FEMA)*	103-43533	
Local road improvement program	103-43534	
Other transportation	103-43537	**7,326**

Other State Payments	Line No. *(Account)*	Amount *(whole dollars)*
Recycling	103-43545	**10,661**
Other sanitation *(include landfill closure grants)*	103-43549	
Health	103-43550	
Human services	103-43560	
Culture and recreation	103-43571	
Housing/economic assistance	103-43581	
Municipal services payment *(MSP)* program	103-43610	**1,780**
In lieu of taxes on state conservation lands *(sec. 70.113 April PILT)*	103-43620	
In lieu of taxes on federal forest lands	103-43630	
Severance/yield/withdrawal taxes *(total amount received)* _____		
20% paid to county *(subtract)*	103-43640	**0**
Forest cropland/managed forest land/county forest *(total amount received)* _____		
Paid to county *(subtract)*	103-43650	**0**
Payment in lieu of taxes on state conservation lands *(sec. 70.114 January PILT)*		
Total amount received _____		
Paid to others governments *(subtract)*	103-43660	**0**
Other state payments	103-43690	**0**
Grants from county and other governments		
Highway and bridges	103-43710	
County timber sales	103-43781	
National forest income from county	103-43782	
Other local government grants	103-43790	**2,956**
Total Intergovernmental Revenues	**103-43000**	**905,934**

Form C 32008	Section F – 2020 Revenues Licenses and Fines All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Licenses and Permits	Line No. *(Account)*	Amount *(whole dollars)*
Business and occupational licenses	105-44100	**21,043**
Nonbusiness licenses *(include Line 055-44200)*	105-44200	**5,187**
Building permits and inspection fees	105-44300	**21,604**
Zoning permits and fees	105-44400	**894**
Other regulatory permits and fees	105-44900	**20,736**
BOAT LAUNCH PERMITS **20,736**		
Total Licenses and Permits	106-44000	**69,464**
Fines, Forfeitures and Penalties		
Law and ordinance violations	107-45100	**19,481**
Contract forfeitures	107-45210	
Judgments and damages		
Law enforcement equipment and property	107-45221	
Highway equipment and property	107-45222	
Other equipment and property	107-45223	
Total Fines, Forfeitures and Penalties	**108-45000**	**19,481**

Form C 32008	Section G – 2020 Revenues Public Charges for Services All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

General Government	**Line No.** *(Account)*	**Amount** *(whole dollars)*
General government *(include garnishment and filing fees)*	109-46100	**1,295**
Public Safety		
Law enforcement fees	109-46210	**203**
Fire protection fees	109-46220	
Ambulance/EMS fees	109-46230	
Other public safety	109-46290	**585**
Transportation		
Highway and street maintenance and construction *(include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)*	109-46310	
Street lighting *(highway)*	109-46321	
Sidewalks *(replacement with street reconstruction)*	109-46322	
Sidewalks *(new construction/replacement without street reconstruction)*	109-46323	
Storm sewer maintenance fees	109-46324	
Stormwater drainage fees	109-46328	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	
Mass transit fares	109-46350	
Docks and harbors *(commercial)*	109-46370	
Other transportation	109-46399	
Sanitation and Utilities		
Sewage service	109-46410	
Refuse and garbage collection *(curbside pickup)*	109-46420	
Solid waste disposal *(include central collection point)*	109-46431	
Recycling	109-46435	
Weed and nuisance control	109-46440	
Sanitation services *(other)*	109-46490	**13**
Health		
Cemetery	109-46540	
Other health services (include animal control)	109-46590	
Human services	109-46600	

Culture, Recreation and Education	Line No. (Account	Amount (whole dollars
Library	109-46710	**5,000**
Parks	109-46720	
Museum	109-46731	
Zoo	109-46732	
Fairs, exhibits and celebrations	109-46741	
Auditorium, convention or civic center *(theater)*	109-46742	
Community center	109-46743	**1,400**
Other culture and recreation	109-46750	
Conservation and Development		
Forests	109-46810	
Other conservation	109-46820	
Public housing	109-46830	
Urban development	109-46840	
Economic development	109-46850	
Other public charges for services	109-46900	**0**
Total Public Charges for Services	**110-46000**	**8,496**

Form C 32008	Section H – 2020 Revenues Intergovernmental Charges for Services All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Federal	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Public Safety		
Law enforcement services	111-47121	
Fire services	111-47122	
Public Works		
Transportation *(highways and streets)*	111-47131	
Sewage services	111-47141	
Public housing	111-47181	
Other services to federal government	111-47190	
State		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets)	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	
Other Local Governments		
General government *(include school election reimbursement)*	111-47310	**3,135**
Public Safety		
Law enforcement services	111-47321	
Fire services	111-47323	
Ambulance/EMS services	111-47324	
Emergency communications *(911) (law enforcement share)*	111-47325	
Emergency communications *(911) (exclude law enforcement share)*	111-47326	
Public Works		
Transportation *(highways and streets)*	111-47331	
Other transportation services	111-47339	
Sanitation		
Sewage service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other		
Health	111-47350	
Human services	111-47360	
Public Housing	111-47381	
Other services to other local governments	111-47390	
Local departments	111-47400	
Total Intergovernmental Charges for Services	**112-47000**	**3,135**

Form C 32008	Section I – 2020 Revenues Miscellaneous Revenues and Other Financing Sources All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Miscellaneous Revenues	Line No. *(Account)*	Amount *(whole dollars)*
Interest		
Interest income	113-48110	**15,608**
Interest on special assessments/charges *(include Line 056-48130)*	113-48130	
Rent	113-48200	**33,080**
Property sales		
Sale of law enforcement equipment and property	113-48301	
Sale of fire and ambulance/EMS equipment and property	113-48302	
Sale of highway equipment and property	113-48303	
Sale of refuse and garbage collection equipment and property	113-48304	
Sale of solid waste disposal equipment and property	113-48305	
Sale of recycling equipment and property	113-48306	
Sale of recyclable materials	113-48307	
Sale of other equipment and property	113-48309	
Insurance recoveries		
Insurance recoveries for damage to law enforcement equipment and property	113-48420	
Insurance recoveries for damage to highway equipment and property	113-48430	
Insurance recoveries for damage to other equipment and property	113-48440	
Donations/contributions from private organizations or individuals	113-48500	**17,309**
Other Miscellaneous Revenues	113-48900	**2,226**
MISCELLANEOUS **2,226**		
Total Miscellaneous Revenues	**114-48000**	**68,223**
Other Financing Sources		
Proceeds from long-term debt	115-49100	**44,813**
Transfers from other funds *(ex: proprietary fund types)*	115-49200	
Sale of general fixed assets	115-49400	**16,252**
Proceeds of refunding bonds	115-49500	
Total Other Financing Sources	**116-49000**	**61,065**
Total Revenues and Other Financing Sources	**117-40000**	**2,478,089**

General Government	Line No. *(Account)*	Amount *(whole dollars)*
Legislative *(board)*	118-51100	**28,697**
Judicial	118-51200	
Legal	118-51300	**4,020**
General administration *(include clerk and election)*	118-51400	**167,554**
Financial administration *(include treasurer and assessor)*	118-51500	**31,354**
General buildings and plant *(include halls)*	118-51600	**37,361**
Other general government		
Illegal taxes refunded/omitted taxes shared	118-51910	
Judgments and losses	118-51920	
Law enforcement insurance	118-51931	**13,309**
Highway, insurance	118-51932	**26,615**
Other insurance	118-51938	**13,309**
Other general government	118-51980	**0**
Total General Government	**119-51000**	**322,219**
Public Safety		
Law enforcement	120-52100	**611,019**
Fire protection	120-52200	**76,554**
Ambulance/EMS	120-52300	**31,689**
Building inspection	120-52400	**21,675**
Emergency communications *(911) (law enforcement share)*	120-52601	
Emergency communications *(911) (exclude law enforcement share)*	120-52609	**354**
Correction and detention *(jail)*	120-52700	
Other public safety	120-52900	
Total Public Safety	**121-52000**	**741,291**

Transportation	Line No. *(Account)*	Amount *(whole dollars)*
Administration for highways and streets	122-53100	
Highway and Street Maintenance and Construction		
Local *(highway and street maintenance)*	122-53311	**361,197**
Local *(highway and street construction)*	122-53315	
State *(highway maintenance and construction)*	122-53320	
Other local governments *(highway, street maintenance, construction)*	122-53330	
Road Related Facilities		
Limited purpose roads	122-53410	
Street lighting *(highway)*	122-53420	
Sidewalks maintenance and replacement with street reconstruction	122-53431	
New sidewalk construction and replacement without street reconstruction	122-53432	
Storm sewer maintenance	122-53441	
Storm sewer construction	122-53442	
Stormwater drainage	122-53448	
Parking facilities	122-53450	
Other Transportation		
Airport	122-53510	
Mass transit	122-53520	**39,292**
Docks and harbors *(commercial)*	122-53540	
Other transportation facilities	122-53580	**0**
Sanitation		
Sewage service	122-53610	
Refuse and garbage collection *(curbside pickup)*	122-53620	**206,010**
Solid waste disposal *(include central collection point transfer)*	122-53631	**6,040**
Recycling expenditures	122-53635	**23,767**
Weed and nuisance control	122-53640	
Other sanitation	122-53680	**0**
Total Public Works	**123-53000**	**636,306**

Form C 32008	Section L – 2020 Expenditures Health, Culture and Conservation All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Health and Human Services	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Public health services *(include animal control)*	124-54100	
General relief	124-54420	
Aging *(include senior citizen programs)*	124-54600	
Cemetery	124-54910	
Other health and human services	124-54980	
Total Health and Human Services	**125-54000**	**0**
Culture, Recreation and Education		
Library	126-55110	**6,408**
Museum	126-55120	
Other culture	126-55190	**5,073**
Parks	126-55200	**7,032**
Recreation programs and events	126-55300	**6,165**
Recreation facilities	126-55400	
Zoo	126-55410	
Total Culture, Recreation and Education	**127-55000**	**24,678**
Conservation and Development		
Public housing	128-56500	
Urban development	128-56600	
Economic development *(include tourism)*	128-56700	
Other conservation and development *(zoning, land use)*	128-56900	
Total Conservation and Development	**129-56000**	**0**

Health and Human Services	Line No. *(Account)*	Amount *(whole dollars)*
General public buildings outlay *(allocate highway and public safety)*	130-57140	
Other general government outlay	130-57190	**32,948**
Culture, Recreation and Education		
Law enforcement outlay	130-57210	**25,079**
Fire protection outlay	130-57220	**480,712**
Ambulance/EMS outlay	130-57230	
Emergency communications *(911)* outlay *(law enforcement share)*	130-57261	
Emergency communications *(911)* outlay *(exclude law enforcement share)*	130-57269	
Other public safety outlay	130-57290	
Transportation		
Highway and Street		
Highway equipment outlay	130-57324	**60,307**
Highway building outlay	130-57327	
Local *(highway and street outlay)*	130-57331	**226,917**
State *(highway and street outlay)*	130-57332	
Other local government *(highway and street outlay)*	130-57333	
Road Related Facilities		
Limited purpose roads	130-57341	
Street lighting outlay *(highway)*	130-57342	
Sidewalks replacement with street reconstruction	130-57343	
New sidewalk outlay and replacement without street reconstruction	130-57344	
Storm sewer construction outlay	130-57345	
Parking facilities outlay	130-57346	
Stormwater drainage outlay	130-57348	
Other Transportation		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay *(commercial)*	130-57354	
Other transportation outlay	130-57391	
Sanitation		
Sewage service outlay	130-57410	
Refuse and garbage collection outlay	130-57420	
Solid waste disposal outlay *(include landfill closure cost)*	130-57431	
Recycling outlay	130-57435	
Other sanitation outlay *(include water mains and laterals)*	130-57490	

Health and Human Services	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Health Outlay	130-57510	
Culture, Recreation and Education		
Library outlay	130-57610	
Parks outlay	130-57620	**20,852**
Other culture and recreation outlay	130-57630	**18,807**
Conservation and Development		
Public housing outlay	130-57710	
Urban development outlay	130-57721	
Economic development outlay	130-57725	
Other conservation and development outlay	130-57730	
Total Capital Outlay	**131-57000**	**865,622**

Form C 32008	Section N – 2020 Expenditures Debt Service and Other Financing uses All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Debt Service	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Debt service - principal	132-58100	**360,959**
Debt service - Interest and Fiscal Charges		
Law enforcement	132-58211	
Fire protection	132-58212	**12,163**
Ambulance/EMS	132-58213	
Highway and street	132-58221	**25,054**
Storm sewer	132-58222	
Refuse and garbage collection	132-58227	
Solid waste disposal *(include recycling)*	132-58230	
Other interest and fiscal charges	132-58290	**5,819**
Total Debt Service	**133-58000**	**403,995**
Other Financing Uses		
Transfer to other funds *(proprietary fund types)*	134-59200	
Payment to refunding bond escrow agent	134-59500	
Funds applied to reduce levies of other taxing jurisdictions *(from Line 068-41110)*	134-59800	**0**
Other financing uses *(list items and amounts)*	134-59900	**0**
Total Other Financing Uses	**135-59000**	**0**
Total Expenditures and Other Financing Uses	**136-50000**	**2,994,111**

Form C 32008	Section O – Modified Accrual Basis Financial Report Reconciliation All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Revenues	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fund balance at beginning of year	140-34000	**1,369,067**
Revenues and other financing sources: Governmental fund types *(from Line 117-40000)*	140-40000	**2,478,089**
Adjustments to fund balance *(explain major items)*	140-85000	**0**
Grand Total *(must equal Line 153-90000 below)*	**143-90000**	**3,847,156**
Expenditures		
Expenditures and other financing uses: Governmental fund types *(from Line 136-50000)*	150-50000	**2,994,111**
Fund balance at end of year	151-34000	**853,045**
Grand Total *(must equal Line 143-90000 above)*	**153-90000**	**3,847,156**

Verify 143-90000 equals 153-90000

Form C 32008	Section P – 2020 Operating Revenues *(Proprietary Fund)* – Public Charges for Services All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Enterprise	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fire protection fees	200-46220	
Ambulance/EMS fees	200-46230	
Storm water drainage	200-46324	
Parking lots, ramps and meters	200-46330	
Airport	200-46340	
Mass transit fares	200-46350	
Docks and harbors *(commercial)*	200-46370	
Sewage service	200-46410	**771,084**
Refuse and garbage collection	200-46420	
Solid waste disposal	200-46431	
Recycling	200-46435	
Water service	200-46450	
Electric service	200-46461	
Gas service	200-46465	
Public health services	200-46510	
Nursing home	200-46521	
General hospital	200-46522	
Cemetery	200-46540	
Zoo	200-46732	
Golf course	200-46733	
Swimming areas	200-46734	
Ice Arena	200-46735	
Cable television	200-46736	
Auditorium, convention or civic center *(theater)*	200-46742	
Public housing	200-46830	
Urban development	200-46840	
Economic development	200-46850	
Other public charges for services *(enterprise)*	200-46900	**0**
Internal Service		
Other internal service - public charges	202-46199	**0**

Federal	Line No. *(Account)*	Amount *(whole dollars)*
Enterprise		
Fire services	202-47122	
Sewage services	202-47141	
Public housing	202-47181	
Other services to federal government by enterprises	202-47191	
Internal service	203-47193	
State		
Enterprise		
Fire services	203-47222	
Sewage services	203-47241	
Public housing	203-47281	
Other services to state government by enterprises	203-47291	
Internal service	204-47293	
Other Local Governments		
Enterprise		
Fire services	204-47323	
Ambulance/EMS services	204-47324	
Sewage services	204-47341	
Refuse and garbage collection	204-47342	
Solid waste disposal	204-47343	
Recycling	204-47345	
Health	204-47350	
Public housing	204-47381	
Other services to other local governments by enterprises	204-47391	
Internal service	205-47393	

Form C 32008	Section R – 2020 Operating Revenues Interdepartmental Charges for Services and Miscellaneous Revenues All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Interdepartmental Charges for Services	Line No. *(Account)*	Amount *(whole dollars)*
Enterprise services		
To other departments by enterprises *(include public fire protection/hydrant rental from general fund)*	205-47491	
Internal service	205-47493	
Miscellaneous (Operating) Revenues		
Enterprise	206-48691	
Internal service	207-48692	
Fiduciary/pension trust	207-48910	
Total Operating Revenues	**208-40000**	**771,084**

Form C 32008	Section S – 2020 Operating Expenses *(Proprietary Fund)* All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Enterprise	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fire protection fees	209-52200	
Ambulance/EMS fees	209-52300	
Parking *(facilities, ramps and meters)*	209-53450	
Airport	209-53510	
Mass transit	209-53520	
Docks and harbors *(commercial)*	209-53540	
Sewage service	209-53610	**681,682**
Refuse and garbage collection	209-53620	
Solid waste disposal	209-53631	
Recycling	209-53635	
Storm water drainage	209-53650	
Water service	209-53700	
Electric service	209-53800	
Gas service	209-83810	
Public health services	209-54100	
Nursing home	209-54210	
General hospital	209-54220	
Cemetery	209-54910	
Auditorium, convention or civic center *(theater)*	209-55130	
Parks	209-55200	
Cable television	209-55370	
Zoo	209-55410	
Swimming areas	209-55420	
Golf courses	209-55430	
Ice arena	209-55450	
Public housing	209-56500	
Urban development	209-56600	
Economic development	209-56700	
Other enterprise	209-56910	**0**
Internal Service *(operating expense)*	**211-51490**	
Fiduciary/Pension Trust	**211-59980**	
Total Operating Expenses	**212-50000**	**681,682**

Form C 32008	Section T – 2020 Non-Operating Revenues *(Proprietary Fund Types)* All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Taxes	**Line No.** *(Account)*	**Amount** *(whole dollars)*
General property taxes	213-41110	
Tax increments	213-41120	
Public accommodation taxes *(room tax)*	213-41210	
Retailers' discount *(retained)*	213-41222	
Other taxes	213-41900	**0**
Intergovernmental Revenues (operating grants)		
Enterprise services		
Federal		
Health *(grants and aids)*	213-43240	
Human services *(grants and aids)*	213-43250	
Public housing *(grants and aids)*	213-43271	
Other federal payments	213-43300	
State		
Recycling grants	213-43545	
Health *(grants and aids)*	213-43550	
Human services *(grants and aids)*	213-43560	
Public housing *(grants and aids)*	213-43581	
Other federal payments	213-43690	
Other Local Governments		
Other local government grants	213-43790	
Internal Services *(grants)*	215-43518	
Miscellaneous Revenue		
Interest Income	215-48110	**9,570**
Rent	215-48200	
Enterprise		
Other regulatory permits and fees	216-44900	
Sale of recycling equipment and property	216-48306	
Sale of recyclable materials	216-48307	
Other miscellaneous revenues *(enterprise)*	216-48900	
Internal Services *(miscellaneous revenue)*	217-48693	
Total Non-Operating Revenues	**218-40000**	**9,570**

Form C 32008	Section U – 2020 Non-Operating Expenses and Other Financing Sources All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Non-Operating Expenses *(proprietary fund types)*	**Line No. *(Account)***	**Amount *(whole dollars)***
Enterprise		
Debt service - interest and fiscal charges	219-58200	
Other enterprise *(non-operating expenses)*	219-59910	
Internal Service		
Debt service - interest and fiscal charges *(internal service fund)*	221-58200	
Other enterprise *(non-operating expenses)*	221-59940	
Total Non-Operating Expenses	**222-50000**	**0**
Income *(Loss)* Before Operating Transfers	**223-61000**	**98,972**
Other Financing Sources *(Uses)*		
Transfer from other funds *(governmental fund types)*	224-49200	
Capital contributions	224-49300	
Transfer to other funds *(governmental fund types) (enter zero or negative number)*	224-59200	
NET Income *(Loss)*	**225-62000**	**98,972**

Form C 32008	Section V – 2020 Specified Receipt, Disbursement and Other Data All Funds	Wisconsin Dept of Revenue

Receipts and Other Data	Line No. *(Account)*	Amount *(whole dollars)*
General property tax levied for local purposes	300-71110	**1,295,844**
Hydrant rental collected directly from water users *(do not include hydrant rental collected through the tax roll shown on line 205-47491)*	300-72100	
Proprietary Fund Types		
Intergovernmental revenues *(capital gains)*	300-73310	
Special assessment collections of proprietary fund types	300-74000	
Sale of property by proprietary fund types	300-78340	
Long-term debt	250-29000	
Disbursements and Other Data		
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes *(excluding law enforcement)*	304-62010	
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes *(law enforcement)*	304-62020	

Form C 32008	Section W − Clerk and CPA Information	Wisconsin Dept of Revenue

Clerk information		
Name **Cassandra Hanan**		Title **Clerk/Treasurer**
Email **clerk@townofcampbell.org**		Mailing address **2219 Bainbridge Street**
City **La Crosse**	State **WI**	Zip **54603**
Business phone **608-783-0050**	Home phone	Cell phone

CPA Information	
Did a certified public accountant (CPA) assist with compiling this form? ☒ Yes ☐ No	
Name **William Sherry**	CPA Firm **Engelson and Associates, Ltd**
Email **bill@eacpas.net**	Phone **608-788-2181**

Form C 32008	Signature Statement	Wisconsin Dept of Revenue

Preparer Information

Name	Title
Karen Wolfe	**Auditor**
Email	Phone
karen@eacpas.net	**608-788-2181**

Signature Statement

Under penalties of law, I declare this form and all applicable attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

[X] **YES** [ ] **NO**

Comments

See attached list of comments/explanations

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code	Submission date
32008	**04-21-2021 06:55 AM**
Confirmation	Submission type
MFRC20200848O1616499786149	**ORIGINAL**

Attachments

- **Form C Comments.pdf**
- **f-65f.pdf**
- **Fin C Comp Rpt.pdf**

Tax16 Attachment

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Form C — Indebtedness

for the calendar year ending December 31, 2019

32008

Wisconsin
Dept of Revenue

Purpose of Loan	Line No. (Account)	Principal Outstanding January 1, 2019	Principal Incurred in 2019	Principal Retired or Paid in 2019	Principal Outstanding December 31, 2019
Long Term General Obligation Debt (more than one year):					
Police debt	900-50010				0
Fire protection debt	900-50015	350,000			350,000
Highway debt	900-50020	727,856		27,856	700,000
Storm sewer debt	900-50030				0
Water supply system debt	900-50040				0
Electric supply system debt	900-50050				0
Transit system debt	900-50060				0
Public school debt	900-50070				0
All other long term general obligation debt	900-50080	356,498		119,176	237,322
Total Long Term General Obligation Debt	**900-50100**	**1,434,354**	**0**	**147,032**	**1,287,322**
Short Term Debt (one year or less):					
Police debt	910-50210				0
Highway debt	910-50220				0
Storm sewer debt	910-50230				0
All other short term debt	910-50280	50,000		50,000	0
Revenue Bonds and Notes:					
Pollution control debt	920-50310				0
Water supply system debt	920-50320				0
Electric supply system debt	920-50330				0
Transit system debt	920-50340				0
All other revenue bond and note debt	920-50380				0
Other debt and long term obligations (ex: accrued employee benefits)	930-50400				0

Form C	2019 Revenues All Governmental Fund Types and Expendable Trust Funds	32008	Wisconsin Dept of Revenue

			Line No. (Account)	Amount (whole dollars)
Taxes				
General property taxes (from Line 068-41110 if cash basis is selected)			100-41110	**1,080,235**
Tax increments (from Line 044-41120 if cash basis is selected)			100-41120	
Occupational taxes (from line 046-41130 if cash basis is selected)			100-41130	
Mobile home lottery credit and parking fees: Total received	**20,598**			
Payments to schools (subtract)	**10,627**			
Local share			100-41140	**9,971**
Private forest crop/managed forest land taxes (from Line 048-41150 if cash basis is selected)			100-41150	
Motor vehicle taxes			100-41170	
Public accommodation taxes (room tax)			100-41210	**25,032**
General sales tax collections: Total collections				
Payment to state (subtract)			100-41222	**0**
Premier resort area tax			100-41223	
Race track admissions tax (Sec. 562.08(2))			100-41240	
In lieu of taxes from regulated municipally-owned utilities			100-41310	
In lieu of taxes from other tax exempt entities			100-41320	**6,243**
Interest/penalties on taxes (include Line 052-41800) (Ag use-value penalties)	**33**			
Ag rezoning fees paid To DATCP (subtract)			100-41800	**33**
Other taxes			100-41900	**4,711**
OMITTED TAXES	**4,711**			
Total Taxes			**101-41000**	**1,126,225**
Total Special Assessments (include Line 054-42000 if cash basis is selected)			**102-42000**	**148**
(Enter interest on Line 113-41830)				
Intergovernmental Revenues				
Federal Grants:				
Law enforcement			103-43211	
Fire			103-43212	
Ambulance / EMS			103-43213	
Other public safety			103-43219	
Highway			103-43221	
Other transportation			103-43227	
Solid waste disposal			103-43231	
Other sanitation			103-43239	
Health			103-43240	
Human services			103-43250	
Culture and recreation			103-43261	
Housing/economic assistance			103-43271	
Other federal payments received				
	Payments received			
State Grants:	Less distributions		103-43300	**0**
Shared revenues (include expenditure restraint/scip)			103-43410	**392,130**
Fire insurance tax (2% fire dues)			103-43420	**14,071**
Other state shared taxes (include exempt computer aid)			103-43430	**3,049**
General government (include judicial grants)			103-43510	
Law enforcement improvement			103-43521	**1,208**
Water patrol			103-43522	
Other law enforcement			103-43523	
Emergency government planning			103-43528	
Other public safety			103-43529	

Intergovernmental Revenues (cont.)		Line No. (Account)	Amount (whole dollars)
Transportation:			
General transportation aids		103-43531	**102,096**
Disaster damage aids		103-43532	
Other highway aid (include PECFA and FEMA)		103-43533	
Local road improvement program		103-43534	
Other transportation		103-43537	
Other state payments:			
Recycling		103-43545	**10,673**
Other sanitation (include landfill closure grants)		103-43549	
Health		103-43550	
Human services		103-43560	
Culture and recreation		103-43571	
Housing/economic assistance		103-43581	
Municipal services payment (MSP) program		103-43610	**117**
In lieu of taxes on state conservation lands (Sec. 70.113 April PILT)		103-43620	
In lieu of taxes on federal forest lands		103-43630	
Severance/yield/withdrawal taxes (total amount received)			
20% paid to county (subtract)		103-43640	**0**
Forest cropland/managed forest land/county forest (total amount received)			
Paid to county (subtract)		103-43650	**0**
Payment in lieu of taxes on state conservation lands (Sec. 70.114 January PILT)			
Total amount received			
Paid to others governments (subtract)		103-43660	**0**
Other state payments		103-43690	**187,844**
DOA FEDERAL AID, LOCAL	**187,244**		
HAVA ELECTION SECURITY	**600**		
Grants from county and other local governments			
Highway and bridges		103-43710	
County timber sales		103-43781	
National forest income from county		103-43782	
Other local government grants		103-43790	**4,435**
SAFE ROUTE TO SCHOOL	**468**		
COUNTY HEROIN GRANT	**3,967**		
Total Intergovernmental Revenues		**104-43000**	**715,623**

Licenses and Permits			
Business and occupational licenses		105-44100	**25,319**
Nonbusiness licenses (include Line 055-44200)		105-44200	**6,630**
Building permits and inspection fees		105-44300	**26,760**
Zoning permits and fees		105-44400	**2,124**
Other regulatory permits and fees		105-44900	**16,781**
PARK PERMITS	**125**		
BOAT LAUNCH	**16,656**		

Total Licenses and Permits	**106-44000**	**77,614**
Fines, Forfeitures and Penalties		
Law and ordinance violations	107-45100	**20,696**
Contract forfeitures	107-45210	
Judgments and damages:		
Law enforcement equipment and property	107-45221	
Highway equipment and property	107-45222	
Other equipment and property	107-45223	
Total Fines, Forfeitures and Penalties	**108-45000**	**20,696**

	Line No. (Account)	Amount (whole dollars)
Public Charges for Services		
General government (include garnishment and filing fees)	109-46100	**263**
Public Safety:		
Law enforcement fees	109-46210	**321**
Fire protection fees	109-46220	
Ambulance/EMS fees	109-46230	
Other public safety	109-46290	
Transportation:		
Highway and street maintenance and construction (include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)	109-46310	**3,511**
Street (highway) lighting	109-46321	
Sidewalks (replacement with street reconstruction)	109-46322	
Sidewalks (new construction/replacement without street reconstruction)	109-46323	
Storm sewer maintenance fees	109-46324	
Stormwater drainage fees	109-46328	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	
Mass transit fares	109-46350	
Docks and harbors (commercial)	109-46370	
Other transportation	109-46399	
Sanitation and Utilities:		
Sewage service	109-46410	
Refuse and garbage collection (curbside pickup)	109-46420	
Solid waste disposal (include central collection point)	109-46431	
Recycling	109-46435	
Weed and nuisance control	109-46440	
Sanitation services (other)	109-46490	
Health:		
Cemetery	109-46540	
Other health services (include animal control)	109-46590	
Human services	109-46600	
Culture, Recreation and Education:		
Library	109-46710	
Parks	109-46720	
Museum	109-46731	
Zoo	109-46732	
Fairs, exhibits and celebrations	109-46741	
Auditorium, convention or civic center (theater)	109-46742	
Community center	109-46743	**4,760**
Other culture and recreation	109-46750	
Conservation and Development:		
Forests	109-46810	
Other conservation	109-46820	
Public housing	109-46830	
Urban development	109-46840	
Economic development	109-46850	
Other public charges for services	109-46900	**0**

Total Public Charges for Services……	**110-46000**	**8,855**

	Line No. (Account)	Amount (whole dollars)
Intergovernmental Charges for Services		
Federal:		
Public Safety		
Law enforcement services	111-47121	
Fire services	111-47122	
Public Works		
Transportation (highways and streets)	111-47131	
Sewage service	111-47141	
Public housing	111-47181	
Other services to federal government	111-47190	
State:		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets)	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	
Other Local Governments:		
General government (include school election reimbursement)	111-47310	**3,529**
Public Safety		
Law enforcement services	111-47321	
Fire services	111-47323	
Ambulance/EMS services	111-47324	
Emergency communications (911) (law enforcement share)	111-47325	
Emergency communications (911) (exclude law enforcement share)	111-47326	
Public Works		
Transportation (highways and streets)	111-47331	
Other transportation services	111-47339	
Sanitation		
Sewage service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other		
Health	111-47350	
Human services	111-47360	
Public housing	111-47381	
Other services to other local governments	111-47390	
Local departments	111-47400	
Total Intergovernmental Charges for Services	**112-47000**	**3,529**

	Line No. (Account)	Amount (whole dollars)
Miscellaneous Revenues		
Interest:		
Interest income	113-48110	**72,937**
Interest on special assessments/charges (include Line 056-48130)	113-48130	
Rent	113-48200	**23,915**
Property sales:		
Sale of law enforcement equipment and property	113-48301	
Sale of fire and ambulance/EMS equipment and property	113-48302	
Sale of highway equipment and property	113-48303	
Sale of refuse and garbage collection equipment and property	113-48304	
Sale of solid waste disposal equipment and property	113-48305	
Sale of recycling equipment and property	113-48306	
Sale of recyclable materials	113-48307	
Sale of other equipment and property	113-48309	
Insurance recoveries:		
Insurance recoveries for damage to law enforcement equipment and property	113-48420	
Insurance recoveries for damage to highway equipment and property	113-48430	
Insurance recoveries for damage to other equipment and property	113-48440	
Donations/contributions from private organizations or individuals	113-48500	**6,615**
Other Miscellaneous Revenues:	113-48900	**2,177**
MISCELLANEOUS **2,177**		
Total Miscellaneous Revenues	**114-48000**	**105,644**
Other Financing Sources		
Proceeds from long-term debt	115-49100	
Transfers from other funds (ex: proprietary fund types)	115-49200	
Sale of general fixed assets	115-49400	**10,365**
Proceeds of refunding bonds	115-49500	
Total Other Financing Sources	**116-49000**	**10,365**
Total Revenues and Other Financing Sources	**117-40000**	**2,068,699**

	Line No. (Account)	Amount (whole dollars)
General Government		
Legislative (board)	118-51100	**26,769**
Judicial	118-51200	
Legal	118-51300	**1,660**
General administration (include clerk and election)	118-51400	**115,392**
Financial administration (include treasurer and assessor)	118-51500	**38,855**
General buildings and plant (include halls)	118-51600	**49,363**
Other General Government:		
Illegal taxes refunded/omitted taxes shared	118-51910	**52,146**
Judgments and losses	118-51920	
Law enforcement insurance	118-51931	**12,482**
Highway, insurance	118-51932	**24,963**
Other insurance	118-51938	**12,482**
Other general government	118-51980	**0**
Total General Government	**119-51000**	**334,112**
Public Safety		
Law enforcement	120-52100	**563,376**
Fire protection	120-52200	**65,790**
Ambulance/EMS	120-52300	**24,548**
Building inspection	120-52400	**25,253**
Emergency communications (911) (law enforcement share)	120-52601	
Emergency communications (911) (exclude law enforcement share)	120-52609	**3,795**
Correction and detention (jail)	120-52700	
Other public safety	120-52900	
Total Public Safety	**121-52000**	**682,762**
Public Works		
Transportation:		
Administration for highways and streets	122-53100	
Highway and Street Maintenance and Construction:		
Local (highway and street maintenance)	122-53311	**280,933**
Local (highway and street construction)	122-53315	
State (highway maintenance and construction)	122-53320	
Other local governments (highway, street maintenance, construction)	122-53330	
Road Related Facilities:		
Limited purpose roads	122-53410	
Street (highway) lighting	122-53420	
Sidewalks maintenance and replacement with street reconstruction	122-53431	
New sidewalk construction and replacement without street reconstruction	122-53432	
Storm sewer maintenance	122-53441	
Storm sewer construction	122-53442	
Stormwater drainage	122-53448	
Parking facilities	122-53450	

	Line No. (Account)	Amount (whole dollars)
Public Works (cont.)		
Other Transportation:		
Airport	122-53510	
Mass transit	122-53520	**39,800**
Docks and harbors (commercial)	122-53540	
Other transportation facilities	122-53580	**0**
Sanitation:		
Sewage service	122-53610	
Refuse and garbage collection (curbside pickup)	122-53620	**198,355**
Solid waste disposal (include central collection point transfer)	122-53631	**5,837**
Recycling expenditures	122-53635	**23,210**
Weed and nuisance control	122-53640	
Other sanitation	122-53680	**0**
Total Public Works	**123-53000**	**548,135**
Health and Human Services		
Public health services (include animal control)	124-54100	
General relief	124-54420	
Aging (include senior citizen programs)	124-54600	
Cemetery	124-54910	
Other health and human services	124-54980	
Total Health and Human Services	**125-54000**	**0**
Culture, Recreation and Education		
Culture:		
Library	126-55110	**7,534**
Museum	126-55120	
Other culture	126-55190	**10,947**
Parks	126-55200	**12,292**
Recreation programs and events	126-55300	**12,952**
Recreation facilities	126-55400	
Zoo	126-55410	
Total Culture, Recreation and Education	**127-55000**	**43,725**
Conservation and Development		
Public housing	128-56500	
Urban development	128-56600	
Economic development (include tourism)	128-56700	
Other conservation and development (zoning, land use)	128-56900	
Total Conservation and Development	**129-56000**	**0**

Capital Outlay	Line No. (Account)	Amount (whole dollars)
General Government:		
General public buildings outlay (allocate highway and public safety)	130-57140	**1,012**
Other general government outlay	130-57190	
Public Safety:		
Law enforcement outlay	130-57210	**53,006**
Fire protection outlay	130-57220	**2,294**
Ambulance/EMS outlay	130-57230	
Emergency communications (911) outlay (law enforcement share)	130-57261	
Emergency communications (911) outlay (exclude law enforcement share)	130-57269	
Other public safety outlay	130-57290	
Transportation:		
Highway and Street		
Highway equipment outlay	130-57324	**9,987**
Highway building outlay	130-57327	
Local (highway and street outlay)	130-57331	**1,054,329**
State (highway and street outlay)	130-57332	
Other local government (highway and street outlay)	130-57333	
Road Related Facilities		
Limited purpose roads	130-57341	
Street (highway) lighting outlay	130-57342	
Sidewalks replacement with street reconstruction	130-57343	
New sidewalk outlay and replacement without street reconstruction	130-57344	
Storm sewer construction outlay	130-57345	
Parking facilities outlay	130-57346	
Stormwater drainage outlay	130-57348	
Other Transportation		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay (commercial)	130-57354	
Other transportation outlay	130-57391	
Sanitation:		
Sewage service outlay	130-57410	
Refuse and garbage collection outlay	130-57420	
Solid waste disposal outlay (include landfill closure cost)	130-57431	
Recycling outlay	130-57435	
Other sanitation outlay (include water mains and laterals)	130-57490	
Health and Human Services:		
Health outlay	130-57510	
Culture, Recreation and Education:		
Library outlay	130-57610	
Parks outlay	130-57620	**29,511**
Other culture and recreation outlay	130-57630	
Conservation and Development:		
Public housing outlay	130-57710	
Urban development outlay	130-57721	
Economic development outlay	130-57725	
Other conservation and development outlay	130-57730	
Total Capital Outlay	**131-57000**	**1,150,139**

	Line No. (Account)	Amount (whole dollars)
Debt Service		
Debt service - principal	132-58100	**147,032**
Debt service - Interest and Fiscal Charges:		
Law enforcement	132-58211	
Fire protection	132-58212	**909**
Ambulance/EMS	132-58213	
Highway and street	132-58221	**1,099**
Storm sewer	132-58222	
Refuse and garbage collection	132-58227	
Solid waste disposal (include recycling)	132-58230	
Other interest and fiscal charges	132-58290	**67,556**
Total Debt Service	**133-58000**	**216,596**
Other Financing Uses		
Transfer to other funds (ex: proprietary fund types)	134-59200	
Payment to refunding bond escrow agent	134-59500	
Funds applied to reduce levies of other taxing jurisdictions (from Line 068-41110)	134-59800	
Other financing uses (list items and amounts)	134-59900	**0**
Total Other Financing Uses	**135-59000**	**0**
Total Expenditures and Other Financing Uses	**136-50000**	**2,975,469**

Form C	Statement of change in Fund Balance 32008 All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Modified Accrual Basis	Line No. (Account)	Amount (whole dollars)
Fund balance at beginning of year	140-34000	**2,275,837**
Revenues and other financing sources: Governmental fund types (from Line 117-40000)	140-40000	**2,068,699**
Adjustments to fund balance (explain major items)	140-85000	**0**
Grand Total (must equal Line 153-90000 below)	**143-90000**	**4,344,536**
Expenditures and other financing uses: Governmental fund types (from Line 136-50000)	150-50000	**2,975,469**
Fund balance at end of year	151-34000	**1,369,067**
Grand Total (must equal Line 143-90000 above)	**153-90000**	**4,344,536**

Verify 143-90000 equals 153-90000

Operating Revenues (proprietary fund)	Line No. (Account)	Amount (whole dollars)
Public Charges for Services		
Enterprise:		
Fire protection fees	200-46220	
Ambulance/EMS fees	200-46230	
Storm water drainage	200-46324	
Parking lots, ramps and meters	200-46330	
Airport	200-46340	
Mass transit fares	200-46350	
Docks and harbors (commercial)	200-46370	
Sewage service	200-46410	**617,195**
Refuse and garbage collection	200-46420	
Solid waste disposal	200-46431	
Recycling	200-46435	
Water service	200-46450	
Electric service	200-46461	
Gas service	200-46465	
Public health services	200-46510	
Nursing home	200-46521	
General hospital	200-46522	
Cemetery	200-46540	
Zoo	200-46732	
Golf course	200-46733	
Swimming areas	200-46734	
Ice Arena	200-46735	
Cable television	200-46736	
Auditorium, convention or civic center (theater)	200-46742	
Public housing	200-46830	
Urban development	200-46840	
Economic development	200-46850	
Other public charges for services (enterprise)	200-46900	**0**
Internal Service:		
Other internal service - public charges	202-46199	**0**
Intergovernmental Charges for Services		
Federal:		
Enterprise		
Fire services	202-47122	
Sewage service	202-47141	
Public housing	202-47181	
Other services to federal government by enterprises	202-47191	
Internal Service	203-47193	
State:		
Enterprise		
Fire services	203-47222	
Sewage service	203-47241	
Public housing	203-47281	
Other services to state government by enterprises	203-47291	
Internal Service	204-47293	

	Line No. (Account)	Amount (whole dollars)
Intergovernmental Charges for Services (cont.)		
Other Local Governments:		
Enterprise		
Fire services	204-47323	
Ambulance/EMS services	204-47324	
Sewage service	204-47341	
Refuse and garbage collection	204-47342	
Solid waste disposal	204-47343	
Recycling	204-47345	
Health	204-47350	
Public housing	204-47381	
Other services other local governments by enterprises	204-47391	
Internal Service	205-47393	
Interdepartmental Charges for Services:		
Enterprise services		
To other departments by enterprises		
(include public fire protection/hydrant rental from general fund)	205-47491	
Internal Service	206-47493	
Miscellaneous (Operating) Revenues:		
Enterprise	206-48691	
Internal Service	207-48692	
Fiduciary/Pension Trust	207-48910	
Total Operating Revenues	**208-40000**	**617,195**
Operating Expenses (proprietary fund)		
Enterprise:		
Fire protection	209-52200	
Ambulance/EMS	209-52300	
Parking (facilities) lots, ramps and meters	209-53450	
Airport	209-53510	
Mass transit	209-53520	
Docks and harbors (commercial)	209-53540	
Sewage service	209-53610	**710,663**
Refuse and garbage collection	209-53620	
Solid waste disposal	209-53631	
Recycling	209-53635	
Storm water drainage	209-53650	
Water service	209-53700	
Electric service	209-53800	
Gas service	209-53810	
Public health services	209-54100	
Nursing home	209-54210	
General hospital	209-54220	
Cemetery	209-54910	
Auditorium, convention or civic center (theater)	209-55130	
Parks	209-55200	
Cable television	209-55370	

Operating Expenses (cont.)	Line No. (Account)	Amount (whole dollars)
Enterprise: (cont.)		
Zoo	209-55410	
Swimming areas	209-55420	
Golf courses	209-55430	
Ice Arena	209-55450	
Public housing	209-56500	
Urban development	209-56600	
Economic devlopment	209-56700	
Other enterprise	209-56910	**0**
Internal Service (operating expense)	211-51490	
Fiduciary/Pension Trust	211-59980	
Total Operating Expenses	**212-50000**	**710,663**
Non-Operating Revenues (proprietary fund types)		
Taxes:		
General property taxes	213-41110	
Tax increments	213-41120	
Public accommodation taxes (room tax)	213-41210	
Retailers' discount (retained)	213-41222	
Other taxes	213-41900	**0**
Intergovernmental Revenues (operating grants):		
Enterprise:		
Federal		
Health (grants and aids)	213-43240	
Human services (grants and aids)	213-43250	
Public housing (grants and aids)	213-43271	
Other federal payments	213-43300	
State		
Recycling grants	213-43545	
Health (grants and aids)	213-43550	
Human services (grants and aids)	213-43560	
Public housing (grants and aids)	213-43581	
Other state payments	213-43690	
Other Local Governments		
Other local government grants	213-43790	
Internal Service (grants)	215-43518	
Miscellaneous Revenue:		
Interest income	215-48110	**29,270**
Rent	215-48200	
Enterprise:		
Other regulatory permits and fees	216-44900	
Sale of recycling equipment and property	216-48306	
Sale of recyclable materials	216-48307	
Other miscellaneous revenues (enterprise)	216-48900	
Internal Service (miscellaneous revenue)	217-48693	
Total Non-Operating Revenues	**218-40000**	**29,270**

Non-Operating Expenses (proprietary fund types)	Line No. (Account)	Amount (whole dollars)
Enterprise:		
Debt service - interest and fiscal charges	219-58200	
Other enterprise (non-operating expenses)	219-59910	
Internal Service:		
Debt service - interest and fiscal charges (internal service fund)	221-58200	
Other internal service (non-operating expenses)	221-59940	
Total Non-Operating Expenses	**222-50000**	**0**
Income (Loss) Before Operating Transfers	**223-61000**	**-64,198**
Other Financing Sources (Uses)		
Transfer from other funds (ex: governmental fund types)	224-49200	
Capital contributions	224-49300	
Transfer to other funds (ex: governmental fund types) (enter zero or negative number)	224-59200	**0**
NET Income (Loss)	**225-62000**	**-64,198**

2018 Specified Receipt, Disbursement and Other Data

All Funds

Receipts and Other Data	Line No. (Account)	Amount (whole dollars)
General property tax levied for local purposes	300-71110	**1,080,235**
Hydrant rental collected directly from water users (do not include hydrant rental collected through the tax roll shown on line 205-47491)	300-72100	
Proprietary Fund Types:		
Intergovernmental revenues (capital grants)	300-73310	
Special assessment collections of proprietary fund types	300-74000	
Sale of property by proprietary fund types	300-78340	
Long-term debt	250-29000	
Disbursements and Other Data		
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes (excluding law enforcement)	304-62010	
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes (law enforcement only)	304-62020	

Form C	Clerk and CPA Information	Wisconsin Dept of Revenue

Clerk Information

Name: Cassandra Hanan	Title: Clerk/Treasurer
Email: clerk@townofcampbell.org	Mailing Address: 2219 Bainbridge Street
City: La Crosse	State: WI
ZIP: 54603	Business Phone: 608-783-0050
Home Phone:	Cell Phone:

CPA Information

Did a certified public accountant (CPA) assist with compiling this form? ☒ Yes ☐ No

Name: William Sherry	CPA Firm: Engelson and Associates, LTD
Email: bill@eacpas.net	Phone: 608-788-2181

Form C	Signature Statement	Wisconsin Dept of Revenue

Preparer Information

Name Karen Wolfe	Title Auditor
Email karen@eacpas.net	Phone 608-788-2181

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

[X] **YES** [ ] **NO**

Comments

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code:	32008
Submission date:	08-12-2020 07:16 AM
Confirmation:	MFRC20190848A1597234591728
Submission type:	AMENDED

Exhibit 26

Snow Removal Agreement Between the Town of Campbell and La Crosse County

MEMORANDUM OF UNDERSTANDING BETWEEN THE TOWN OF CAMPBELL, WISCONSIN AND THE COUNTY OF LA CROSSE, WISCONSIN

1. **Parties:** This Memorandum of Understanding is made and entered into this 30 th day of December, 2009 by and between the **TOWN OF CAMPBELL**, a town organized under the laws of the State of Wisconsin (hereinafter referred to as the "Town") and the **COUNTY OF LA CROSSE**, a Wisconsin municipal corporation (hereinafter referred to as the "County").

2. **Purpose:** The purpose of this Agreement is for the Parties to address snow removal on the Clinton Street Bridge sidewalk and the Lakeshore Drive Bridge sidewalk located in the Town of Campbell.

3. **Term:** This agreement shall commence upon the day and date last signed and executed by the duly authorized representatives of the Parties to this Agreement and shall remain in full force and effect until cancelled by either party prior to October 1st of the year services will be rendered.

4. **Payment:** The County of La Crosse will compensate the Town of Campbell in the amount of $ 3135.00 each year for snow removal services at the described locations. This amount will be due to the Town of Campbell on March 1st of each year after the provision of snow removal services by the Town. This amount shall be reviewed and amended after each year to determine the actual cost of the services provided.

5. **Responsibilities of Parties:** For the term of the Agreement, the Town of Campbell will be responsible for all snow removal from the sidewalks on the Clinton Street Bridge and the Lakeshore Drive Bridge. If, however, due to staffing shortages or unusual snowfall, the Town is unable to remove the snow at these locations in a timely manner, the Town must notify the La Crosse County Highway Commissioner within 12 hrs. after the end of the snowfall event that they will not be able to perform the snow removal. The County will then be responsible for snow removal in these locations for that day. Upon termination of the Agreement, the County shall resume responsibility for snow removal at the described location, with the priority of such removal to be established by the County at its sole discretion.

6. **General Provisions:**

a. **Amendments:** Either of the Parties may request changes to this Agreement. Any changes, modifications, revisions, or amendments to this Agreement that are mutually agreed upon by and between parties to this Agreement shall be incorporated by written instrument, executed and signed by both Parties to the Agreement.

b. **Applicable Law:** The construction, interpretation and enforcement of this Agreement shall be governed by the laws of the State of Wisconsin.

c. **Entirety of Agreement:** This Agreement, consisting of three (3) pages represents the entire and integrated agreement between the Parties concerning this project and supersedes all prior negotiations, representations and agreements concerning such, whether written or oral.

d. **Availability of Funds:** The Parties hereto understand and acknowledge that the undertaking of any act contemplated hereunder is subject to the availability of funds for any party necessary to undertake the act.

e. **Severability:** Should any portion of the Agreement be determined to be illegal or unenforceable, the remainder of the Agreement shall continue in full force and effect, and any of the Parties may renegotiate the terms affected by the severance.

f. **Sovereign Immunity:** The parties do not waive their sovereign immunity by entering into this Agreement, and each fully retains all immunities and defenses provided by law with respect to any action based on or occurring as a result of the Agreement.

g. **Rights, Duties and Obligations:** The rights, duties and obligations contained in this Agreement shall operate only between Parties to this Agreement. The provisions of this Agreement are intended only to assist Parties in determining and performing their obligations under this Agreement. Parties to this Agreement intend and expressly agree that only Party's signatory to this Agreement shall have any legal or equitable right to seek to enforce this Agreement, or to seek any remedy arising out of a Party's performance or failure to perform any term or condition of this Agreement, or bring an action for the breach of this Agreement.

7. **Signatures:** In witness thereof, Parties to this Agreement through their duly authorized representatives have executed this Agreement on the days and dates set out below, and certify that they have read, understood, and agreed to the terms and conditions of the Agreement as set forth herein. The effective date of this Agreement is the date of the signature last affixed.

IN WITNESS WHEREOF, the parties have entered into this Memorandum of Understanding as of the date first written above.

LA CROSSE COUNTY

By: _____
Steve Doyle, County Board Chair

TOWN OF CAMPBELL

By: _____
Scott Johnson, Town of Campbell Chair

Exhibit 27

Library Services Agreement Between the Town of Campbell and La Crosse County

LIBRARY SERVICES AGREEMENT
BETWEEN LA CROSSE COUNTY AND TOWN OF CAMPBELL

AGREEMENT made and entered into this 18th day of March, 2025 by and between La Crosse County Library Board and the Town of Campbell to replace the previous agreement dated January 2007.

WHEREAS, the Town of Campbell desires that the La Crosse County Library Board provide library services at the facility located at 2548 Lakeshore Drive La Crosse, WI, which is owned by the Town of Campbell; and

WHEREAS, the La Crosse County Library Board is willing to provide library services to the Town of Campbell.

NOW, THEREFORE, IT IS AGREED, in consideration of the mutual covenants and promises of the other party as follows:

Article 1: General

The La Crosse County Library Board and the Town of Campbell do hereby enter into an agreement as authorized by Chapter 43, Wisconsin Statutes, for the purpose of providing library service.

Article II: Definitions

For the purposes of this agreement:

(1) La Crosse County Library Board is the body, established under the provisions of Section 43.57 of the Wisconsin Statues, which administers the La Crosse County Library.

(2) The Town of Campbell is a body corporate and politic with the powers of a municipality at common law and governed by the provisions of Chapter 61 of the Wisconsin Statutes.

Article III: La Crosse County Library Board responsibilities

It is mutually agreed that the La Crosse County Library Board will:

(1) Take the necessary action to assist the La Crosse County Board of Supervisors in levying a library tax on the residents of La Crosse County outside of the property limits of the City of La Crosse to provide for an operational budget to provide library staffing and resources in the Village of Bangor, Town of Campbell, Village of Holmen, City of Onalaska and the Village of West Salem.

(2) Hire a Library Director to manage levy dollars and administer the day to day library service operations in each facility, as well as serve or appoint a staff member to serve as liaison to La Crosse County and the Town of Campbell.

(3) Provide salary and benefits for the La Crosse County Library staff hired by the Library Director and assigned to provide library services at the facility located in Campbell.

(4) Provide tax levy dollars for the purchase of materials to be made available to patrons eligible for a Winding Rivers Library card.

(5) Determine collection development needs based on professional review and a written collection development plan.

(6) Provide computer equipment, related equipment and software used by La Crosse County Library staff and the public. Including incurring the ongoing costs related to software upgrades and network maintenance and repair necessary to provide services.

(7) Provide for automated library software for the purpose of cataloging, circulation and public catalog access.

(8) Be responsible for the maintenance and repair of all local computer hardware.

(9) Ensure that Library staff, under the direction of the Library Director, works with the Public Works Director to provide a formal budget request to the Town of Campbell each year within the guidelines provided by the Town for those items and services provided by the Town of Campbell for maintenance, furnishing and care of the Library facility.

(10) Determine the policies and procedures used to circulate materials to the public including, but not limited to check-out periods, fees and fine schedules and patron responsibilities.

(11) Provide or negotiate access to telecommunication services for networking and internet service.

(12) Determine the layout of library furnishings.

(13) Determine operational hours of the facility.

(14) Provide regular programming.

(15) Maintain Basic Liability Insurance and Property Insurance to cover staff and County owned equipment and furnishings.

Article IV: Town of Campbell Responsibilities

It is mutually agreed that the Town of Campbell shall:

(1) Provide designated ADA accessible space on property owned by the Town for the purpose of conducting library service as outlined in Chapter 43 of the Wisconsin State Statutes.

(2) Provide for the insurance, upkeep, maintenance and repair of the aforementioned facility, including heating and air conditioning.

(3) Provide direct billing utility service for electrical, gas and telephone

(4) Provide funding for furnishings and shelving for public use (e.g., chairs, desks, shelves, tables, work stations, etc.)

(5) Be responsible for lawn care, including landscaping and snow/ice removal to allow for sufficient building access in conjunction with public service hours.

(6) Provide adequate signage on the facility and directional signage in the community for public access. (Facility signs added or modified after January 1, 2005 should include indication that library service is provided by La Crosse County)

(7) Contract or provide cleaning services, including, but not limited to adequate garbage removal, restroom cleaning and carpet care.

(8) Indicate a contact for Library staff communication and consideration.

Article V: Miscellaneous

(1) Both parties agree to work cooperatively to further improve public library service for the residents, guests and visitors of La Crosse County.

(2) The La Crosse County Library Director and/or designee will complete and submit work requests for building and maintenance issues and requests through the formal work order process identified by the Town of Campbell.

(3) The Friends of the Campbell Library must submit special requests to the La Crosse County Library Director. La Crosse County Library Director will communicate directly with the Town of Campbell regarding any special requests that directly impact the Town of Campbell.

(4) La Crosse County Library Director and Town of Campbell Public Works Director agree to work cooperatively to select and approve furniture or fixtures not funded through the regular municipal operating or capital budget. Ownership of items selected for purchase from alternative funding sources will be determined at the time they are added and tracked through a mutually agreed upon inventory process. They also agree to cooperatively determine the acceptance of donated items. Consideration for the repair or replacement of donated items or those items purchased through alternative funding sources will be agreed upon between La Crosse County Library Director and Public Works Director

(5) This agreement shall continue in full force and effect until it is

terminated, with the provision that an annual review of the agreement be completed by all parties. A party must provide a termination notice in writing one (1) calendar year in advance to the other party in compliance with Chapter 43 of the Wisconsin Statutes.

(6) This Agreement constitutes the entire agreement between the parties with respect to the library. Any amendment, change or modification of said Agreement shall only be effective when reduced to writing and executed by all parties.

Dated this 18th day of March, 2025

LA CROSSE COUNTY LIBRARY BOARD

By: Larry Pohja
Larry Pohja, President

COUNTY OF LA CROSSE

By: Jane Klekamp
Jane Klekamp, County Administrator

TOWN OF CAMPBELL

By: Dan Kapanke
Dan Kapanke, Town Chairman

By: Michelle Stahl
Michelle Stahl, Town Clerk

Exhibit 28

Fire Department Mutual Aid Agreements

LA CROSSE COUNTY FIRE DEPARTMENT MUTUAL AID AGREEMENT

This agreement is entered into on Sept. 10, 2015 between the undersigned La Crosse County Fire Departments to secure for each the benefits of mutual aid in fire prevention, the protection of life and property from fire and firefighting.

It is agreed that:

1. On request by an authorized representative of a member fire department to one or more member departments, firefighting equipment and personnel will be dispatched when available to any point within the area the requesting department normally provides fire protection.

2. Mutual aid is not to be a substitute for the undersigned departments to provide adequate staffing and equipment to meet the normal day-to-day service demands of their respective response areas.

3. The rendering of assistance under the terms of this agreement shall not be mandatory, but the party receiving the request for assistance should immediately inform the requesting department if, for any reason, assistance cannot be rendered.

4. This agreement shall not cover specialized hazardous materials responses for the participating departments of this agreement.

5. Any dispatch of equipment and personnel pursuant to this agreement is subject to the following conditions:

   A. Any request for aid under this agreement will specify the location to which the equipment and personnel are to be dispatched; however, amount and type of equipment and number of personnel to be furnished will be determined by a representative of the responding organization.
   B. The responding organization will report to the officer in charge of the requesting organization at the location to which the equipment is dispatched, and will be subject to the orders of the officer. It will be

agreed upon that both agencies must utilize the National Incident Management System (NIMS) for the management of all emergencies.

C. A responding organization will be released by the requesting organization when the services of the responding organization are no longer required, or when a responding organization is needed within the area for which it normally provides fire protection.

D. In the event that an emergency occurs in the response territory that requires the aiding department to recall their mutual aid units, said units will be released from providing mutual aid as soon as safely possible by the incident commander.

6. Each party to this agreement hereby waives all claims against the other party for compensation for any loss, damage, injury or death arising from or related to a party's performance of its obligations pursuant to this agreement.

7. The chief fire officers and personnel of the fire departments of all parties to this agreement are invited and encouraged, on a reciprocal basis, to frequently visit each other's facilities for guided familiarization tours consistent with local security requirements and, as feasible, to jointly conduct pre-fire planning inspections and drills.

8. The technical heads of the member fire departments of this agreement are authorized and directed to meet and draft any detailed plans and procedures of operation necessary to effectively implement this agreement. Such plans and procedures of operations shall become effective upon ratification by the member departments.

9. All equipment used by the requesting department in carrying out this agreement will be owned by that department; and all personnel acting for the requesting department under this agreement will be employees of the requesting department.

10. All equipment used by the responding department in carrying out this agreement will be owned by that department; and all personnel acting for the responding department will be employees of the responding department.

11. This agreement shall become effective on the date signed and remain in full force and effect until cancelled by mutual agreement of the parties or by written notice by one party to the others, giving thirty (30) days notice of said cancellation.

BANGOR

Chairman 10-5-15

Jane Eastlack - clerk,

Chief

LA CROSSE

Timothy Kabat mayor

Teri Lehrke, City Clerk

10/1/15

CAMPBELL

Chairman

, Clerk

Fire Chief

ONALASKA

mayor

Clerk

Fire Chief

FARMINGTON

Vice Chairman

Fire Chief

SHELBY

Clerk

Chairman

Chief

HOLMEN

President

Secty/Treas

Asst chief

12-15-15

WEST SALEM

Secretary/Treasurer

Fire Chief

7-12-15

State of Wisconsin
Department of Natural Resources
PO Box 7921, Madison WI 53707-7921
dnr.wi.gov

Fire Department / DNR Memorandum of Understanding for Mutual Aid and Fire Suppression Services

Form 4300-061 (R 12/11)

Notice: Collection of this information is authorized pursuant to s. 26.145, Wis. Stats.; Chapter NR 47, subch. I and VIII, Wis. Adm. Code; Cooperative Forestry Assistance Act of 1978, Section 10(b)2 as amended; and 16 U.S.C. 2101-2114. Personal information collected will be used for administrative purposes and may be provided to requesters to the extent required by Wisconsin's Open Records laws (ss. 19.32-19.39, Wis. Stats.).

Fire Department Information

Fire Department Name			Check one
Campbell Fire Department			☐ In DNR Fire Protection Area ☒ In Cooperative Area
Address			Phone Number (include area code)
2219 Bainbridge St.			(608) 783-0050
City	State	ZIP Code	Tax ID #
LaCrosse	WI	54603	39-1155286

Agreement

THIS AGREEMENT is entered into by and between the above-listed fire department (the Fire Department), and the State of Wisconsin Department of Natural Resources (DNR), for the suppression of forest fires within each party's respective jurisdiction in DNR Protection Area and/or on land owned by the DNR (DNR Land) in Cooperative Area.

WHEREAS, s 26.11, Wis. Stats., vests the DNR with the power, authority, and jurisdiction in all matters relating to prevention, detection, and suppression of forest fires outside the limits of incorporated villages and cities and s. 23.09(4), Wis. Stats., and s. NR 1.23, Wis. Adm. Code, authorize the DNR to render assistance in case of emergencies.

WHEREAS, the DNR and the Fire Department pursuant to ss. 23.09, 23.11 and 26.11(4), Wis. Stats., desire to cooperate in the suppression of fires; it is agreed by and between the DNR and the Fire Department as follows:

1. **DEFINITIONS**
   a. "Cooperative Area" means the areas of the state outside the DNR Protection Areas where Fire Departments have primary forest fire initial attack responsibilities.
   b. "DNR Protection Area" are the areas of the state defined by ss. NR 30.01 and NR 30.02, Wis. Adm. Code, as intensive or extensive
   c. "Extended Attack" occurs when resources beyond those designated for initial attack must be dispatched to an incident or when extensive mop-up is required. This is generally when suppression efforts exceed one hour.
   d. "Forest Fire" means an uncontrolled, wild or running fire occurring on a forest, marsh, field, cut over or other lands or involving farm, city, or village property and improvements incidental to the uncontrolled, wild or running fire occurring on forest, marsh, field, cut over or other lands (as defined in s. 26.11(2), Wis. Stats.).
   e. "Incident Command System" means a set of personnel, policies, procedures, facilities, and equipment, integrated into a common organizational structure designed to improve emergency response operations of all types and complexities. ICS is a subcomponent of the National Incident Management System (NIMS), as released by the U.S. Department of Homeland Security in 2004.
   f. "Initial Attack" is defined as the first hour when suppression efforts are needed.
   g. "Non-reportable Fires" are those fires that:
      i. Do not spread from predetermined limits;
      ii. Cannot be found;
      iii. Are false alarms;
      iv. Are structural fires; or
      v. Are vehicular fires.
   h. A project fire means an extended attack forest fire requiring state wide resource deployment by the DNR.
   i. "Reportable Fires" are all others not listed in sub. 1. d.

j. "Suppression" means the action of the responding agency(ies) beginning with initial attack and continuing through control of the forest fire, mop-up, and until the forest fire is out.

k. "Unified Command" means a system of that enables institutions and agencies with different legal, geographic, and functional responsibilities to coordinate, plan, and interact effectively

2. **RESPECTIVE RESPONSIBILITIES**

a. The DNR is responsible for the suppression of all forest fires and protection and suppression of any improvements threatened by forest fires as defined previously in section 26.11, Wis. Stats.

b. DNR may assist the Fire Department when resources are available, as authorized by section NR 1.23, Wis. Adm. Code and section 26.11(1), Wis. Stats

c. Within DNR Protection Areas, the DNR may request the assistance of the Fire Departments to provide forest fire suppression, as well as structural protection.

d. Outside of DNR Protection Areas, in the Cooperative Areas, the Fire Departments may request the assistance of the DNR to provide additional resources and support in forest fire suppression and Fire Departments have been delegated the authority on DNR owned lands for fire suppression actions by virtue of this Agreement.

e. Structural and vehicular fires are the responsibility of the Fire Department, but the Fire Department may request DNR equipment and personnel to assist with the structural and vehicular fire or when there is danger of a forest fire being caused by the structural or vehicular fire.

3. **REPORTING FIRES**

a. The Fire Department agrees to make every effort to immediately notify the DNR of forest fires, or fires which may become forest fires that are burning or threatening DNR protection areas or DNR Lands. If immediate notification cannot be made, the Fire Department shall report the location of the fires, and the action taken, to the DNR as soon as possible, but no later than 24 hours from its knowledge of the forest fires.

b. If the Fire Department is unable to contact the DNR, it shall take immediate, independent action to effectively put out the forest fire.

c. If it is uncertain whether a reported forest fire is within a DNR protection area or on DNR land due to the fire's proximity to the boundary line, the Fire Department or DNR shall notify the other party. If the Fire Department or DNR is unable to contact the other party, it shall take immediate, independent action to effectively put out the forest fire, as soon as practicable. Thereafter it shall notify the other party and report the location of the fire and the action that was taken.

d. The DNR agrees to notify the Fire Department through County Dispatch if they become aware of a structure or vehicular fire within the Fire Department's jurisdiction.

4. **COMMAND AT FIRES**

The Incident Command System will be used at all forest fires. When the Fire Department is the first to arrive at the scene of a forest fire within a DNR protection area or on DNR land, the Fire Department shall establish incident command and begin initial attack. Command of the incident may be transferred to a qualified DNR incident commander upon arrival. A Unified Command structure is encouraged when deemed appropriate. If DNR does not arrive on scene, or is called to another incident, the Fire Department shall maintain command of the forest fire until out.

5. **OUTSIDE ASSISTANCE**

A DNR designated employee shall be consulted when in attendance by the chief officer of the Fire Department before calling in additional crews and equipment or outside fire departments for forest fires originating and occurring in DNR protection areas or on DNR lands. The incident commander is responsible for releasing the additional crews or equipment as soon as possible.

6. **EQUIPMENT AND PERSONNEL REQUIREMENTS**

a. The DNR and the Fire Department agree to have available and utilize firefighting units suitable for suppressing forest fires. Responding units should be equipped with forest fire fighting hand tools and equipment. All responding units shall be equipped with a radio that contains a common frequency with the local DNR fire units, such as "Fireground Blue."

b. It is recommended that Fire Departments respond to forest fires with firefighters that have successfully completed **BASICS OF WILDLAND FIRE SUPPRESSION FOR RURAL FIRE DEPARTMENTS** in accordance with NFPA 1051 standards, which is an 8 hour course taught by DNR personnel and available to all Fire Departments.

c. Firefighters shall wear protective clothing on all forest fires. It is recommended that protective clothing meets the 1977 NFPA standard on protective clothing and equipment for forest fire fighting including, as a minimum, Nomex shirts, pants or coveralls, boots, hardhat or helmet, and leather gloves. Use of web belts and fire shelters are also recommended for additional protection. Structural turnout gear should be available on each unit for every firefighter in the event there is a structural fire.

7. **FIRE SUPPRESSION SERVICES AND COMPENSATION**

a. The Fire Department agrees to provide suppression services on forest fires, if its resources are available, whenever it is requested to respond by DNR or through established dispatch procedures. The DNR agrees to provide suppression services on forest fires, when resources are available, if requested by the Fire Department or through established dispatch procedures.

b. In DNR Protection Areas, Fire Department suppression services compensation applies to all forest fires occurring outside the limits of incorporated villages and cities.

c. In Cooperative Areas, Fire Department suppression services compensation **only** applies to forest fires originating on DNR owned lands.

8. **COMPENSATION**

The Fire Department must choose one compensation option from each of the following response categories below. **Choose an option from each response category and check the selected option box.**

NOTE: The person(s) responsible for causing the forest fire may be billed by DNR for all suppression costs, including those incurred by the Fire Department, that are billed to DNR.

a. INITIAL ATTACK:

Compensation for providing **initial attack** forest fire suppression, (including building protection) on forest fires within the Fire Department's area of jurisdiction. Initial attack is defined as the first hour of forest fire suppression services. (Choose one):

☒ **Option 1.** No payment for providing forest fire suppression on all initial attack forest fires.

☐ **Option 2.** Receive payment for providing forest fire suppression on all initial attack forest fires.

b. EXTENDED ATTACK:

Compensation for providing **extended attack** forest fire suppression, (including building protection) on forest fires either in or outside the Fire Department's own area of jurisdiction. Extended attack is defined as forest fire suppression services after the first hour (Choose one):

☒ **Option 1.** No payment for providing forest fire suppression on all extended attack forest fires.

☐ **Option 2.** Receive payment for providing forest fire suppression on all extended attack forest fires.

9. **BILLING PROCEDURE**

a. The Fire Department, township, or governing body agrees not to directly bill any landowner, responsible party or governmental body for forest fire suppression service costs paid by the DNR for services consistent with this Agreement.

b. If the Fire Department bills the DNR for fire suppression costs; (a) the bill shall be prepared on the appropriate form, and (b) the bill shall be presented no later than 14 days following the date on which the fire suppression was completed. Failure to meet this deadline may jeopardize the payment of the bill.

c. If the Fire Department submits a bill for services rendered in suppressing a forest fire it shall be paid by the DNR subject to the following limitations.

i. No payment will be made by DNR for runs that are not reportable forest fires. Examples include but are not limited to:
   Burning activity covered by a legal burning permit.
   Burning activity not covered by a legal burning permit but has not escaped control.
   Cannot be found
   False alarms
   Structural fires
   Vehicle fires
   Cooking or warming fires

ii. No payment will be made by DNR for forest fire suppression actions where the Fire Department provides no suppression services.

10. RECOMMENDED STAFFING

a. The recommended staffing and equipment for initial attack forest fire suppression operations is as follows:
   1 4x4 brush rig (ICS Type 5-7 Engine);
   1 engine (or a tender (tanker) with pumping capabilities, ICS Type 1-4 Engines);
   6 forest fire trained firefighters

b. During periods of very high or extreme fire danger, more personnel and equipment than listed above may be required for the initial response.

c. Should the Fire Department respond with more than the recommended or requested dispatch, only that equipment and personnel needed and actually used for suppression will be compensated at the predetermined rate. Compensation for additional equipment and personnel may not be made to the Fire Department unless the DNR agrees it was reasonably necessary for suppression.

11. STAFFING FOR STRUCTURAL PROTECTION

Staffing and equipment dispatched for structural protection on project fires is Fire Department specific. A project fire means an extended attack forest fire requiring state wide resource deployment by the DNR.

12. PAYMENT

a. SCHEDULE - Payment for engines and personnel <u>used</u> in forest fire suppression shall be made according to the following schedule:

(i) Engines that pumped for active forest fire suppression	**$75/hour**
(ii) ATVs, UTVs and similar equipment that pumped for active forest fire suppression	**$35/hour**
(iii) Fire Department personnel that provide suppression assistance on the fire.	**$10/hour**

b. CALCULATION OF PAYMENT - Following the first hour of suppression service, bills submitted shall be calculated to the nearest ½ hour. Service begins when the engine leaves its station, and continues until it returns to its station when suppression action was taken by the Fire Department.

13. LIABILITY

The Fire Department, its employees, agents, and members, shall not be deemed employees or agents of the DNR for any purpose, including worker's compensation. Worker's compensation coverage for the employees, agents, and members of the Fire Department shall be provided by the Fire Department in accordance with section 102.07(7), Wis. Stats. In addition, the DNR shall not be liable for any damage to, or destruction of, vehicles or suppression equipment beyond that liability established in section 893.82 or 895.46, Wis. Stats., or as otherwise established by the State Claims Board and approved in accordance with statutes.

14. COORDINATION

a. A written outline of routine communication procedures, notification procedures, together with maps and rosters of on-call personnel, should be jointly prepared by and between the Fire Department and the DNR.

b. A current contact list of the names, addresses and telephone numbers of the DNR's Forestry personnel for the area described in the Agreement shall be developed.

15. TERMINATION

This Agreement shall be binding upon the parties hereto until six months following written notice of termination by either party. Either party reserves the right to cancel this Agreement in whole or in part without penalty. The DNR reserves the right to cancel this Agreement in whole, or in part, without penalty, due to non-appropriation of funds or failure of the Fire Department to comply with the terms, conditions, or specifications described.

16. NONDISCRIMINATION

The Fire Department agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability, as described in s. 51.01(5), Wis. Stats., sexual orientation or national origin. This provision shall include, but not be limited to, the following; employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Fire Department agrees to post in conspicuous places, availability for employees and applications for employment, notices to be provided by the contracting officer setting forth the provisions of the nondiscrimination clause.

17. ASSIGNMENT

This Agreement may not be assigned or subcontracted in part or in whole without written approval from the DNR and may only be changed or amended in writing.

18. PARTIES

a. In this Agreement, the DNR and the Fire Department includes its successors, their respective officers, employees, agents, directors, subcontractors, assignees, partners, and representatives.

b. This Agreement and its referenced parts and attachments, shall constitute the entire Agreement and previous Agreements, whether written or oral, are hereby superseded.

19. AMENDMENT

Any revisions must be made by an amendment to this Agreement or other written documentation, and signed by both parties. This Agreement shall commence upon its signing by both parties and continue until termination under paragraph 15.

20. AUTHORIZATION

Each person signing this agreement, personally warrants and represents that he or she is authorized by his or her principal to bind the party for whom he or she is signing.

DEPARTMENT OF NATURAL

RESOURCES For the Secretary

Signature of DNR Area Forestry Team Leader		Date Signed
[signature]		2-17-12
Signature of Fire Chief	Fire Department Campbell F.D.	Date Signed 10FEB12
Signature of Other Authorized Representative		Date Signed

TRI-COUNTY FIREFIGHTER'S ASSOCIATION
MUTUAL AID AGREEMENT

Purpose

This agreement is made pursuant to Minnesota Statutes 471.59 which authorizes the joint and cooperative exercise of powers common to contracting parties. The intent of this agreement is to make equipment, personnel and other resources available to Fire Departments within Winona, Houston and Fillmore Counties in Minnesota and surrounding areas.

Definitions

1. "Party" means a Municipal Corporation, state agency or non-profit organization which has a Fire Department that is a member of the Tri-Country Firefighters Association and shall also include Fire Departments from the surrounding area which agree to be a part of this Mutual Aid Agreement.

2. "Requesting Official" means the person designated by a Party who is responsible for requesting Assistance from other Parties.

3. "Requesting Party" means a party that requests assistance from other parties.

4. "Responding Official" means the person designated by a party who is responsible to determine whether and to what extent that party should provide assistance to a Requesting Party.

5. "Responding Party" means a party that provides assistance to a Requesting Party.

6. "Assistance" means the providing of firefighting equipment extrication equipment and personnel to cope with emergencies beyond the scope of any individual party.

Procedure

1. **Request for assistance.** Whenever, in the opinion of a Requesting Official, there is a need for assistance from other parties, the Requesting Official may call upon the Responding Official of any other party to furnish assistance.
2. **Response to request.** Upon the request for assistance from a Requesting Party, the Responding Official may authorize and direct his/her party's

personnel to provide assistance to the Requesting Party. This decision will be made after considering the needs of the Responding Party and the availability of resources and any concerns as to the safety of personnel and equipment in making the run. The Responding Official shall send the appropriate equipment and the personnel to operate that equipment and such other personnel as can be spared. The decision of the Responding Official shall be final as to the equipment and personnel sent.

3. **Recall of Assistance.** The Responding Official may at any time recall such assistance when in his or her best judgment or by an order from the governing body of the Responding Party, it is considered to be in the best interests of the Responding Party to do so.

4. **Command of Scene**. The Requesting Party shall be in command of the mutual aid scene. The personnel and equipment of the Responding Party shall be under the direction and control of the Requesting Party until the Responding Official withdraws assistance.

5. **PRIORITY.** In the event of fire calls from two or more parties hereto, the first call shall have priority and the second call shall be answered as soon as possible. However, it should be understood between all parties hereto that the needs of each party shall have first call on the services of its own fire department.

Workers' compensation

Each party shall be responsible for injuries or death of its own personnel. Each party will maintain workers' compensation insurance or self-insurance coverage, covering its own personnel while they are providing assistance pursuant to this agreement. Each party waives the right to sue any other party for any worker's compensation benefits paid to its own employee or volunteer or their dependants, even if the injuries were caused wholly or partially by the negligence of any other party or its officers, employees, or volunteers.

Damage to equipment

Each party shall be responsible for damages to or loss of its own firefighting equipment which shall include trucks, vehicles, nozzles, hoses, personal gear, air packs, small hand tools, cameras, axes, shovels, pike poles, ladders and other similar such usual firefighting equipment. Each party waives the right to sue any other party for any damages to or loss of its equipment, even if the damages or

losses were caused wholly or partially by the negligence of any other party or its officers, employees, or volunteers.

Liability

1. For the purposes of the Minnesota Municipal Tort Liability Act (Minn. Stat. 466), the employees and officers of the Responding Party are deemed to be employees (as defined in Minn. Stat.466.01, subdivision 6) of the Requesting Party.

2. The Requesting Party agrees to defend and indemnify the Responding Party against any claims brought or actions filed against the Responding Party or any officer, employee, or volunteer of the Responding Party for injury to, death of, or damage to the property of any third person or persons, arising from the performance and provision of assistance in responding to a request for assistance by the Requesting Party pursuant to this agreement.

   Under no circumstances, however, shall a party be required to pay on behalf of itself and other parties, any amounts in excess of the limits on liability established in Minnesota Statues Chapter 466 applicable to any one party. The limits of liability for some or all of the parties may not be added together to determine the maximum amount of liability of any party.

   The intent of this subdivision is to impose on each Requesting Party a limited duty to defend and indemnify a Responding Party for claims arising within the Requesting Party's jurisdiction subject to the limits of liability under Minnesota Statute Chapter 466. The purpose of creating this duty to defend and indemnify is to simplify the defense of claims by eliminating conflicts among defendants, and to permit liability claims against multiple defendant from a single occurrence to be defended by a single attorney.

3. No party to this agreement nor any officer of any Party shall be liable to any other Party or to any other person for failure of any party to furnish assistance to any other party, or for recalling assistance, both as described in this agreement.

Charges to the Requesting Party

1. A Party responding pursuant to a request for assistance from a Requesting Party shall be paid a sum equal to the Responding Party's normal hourly rate for the equipment and personnel provided up to a maximum total charge of $600.00 for each three (3) hour period during which assistance is provided. This amount

shall cover the cost of providing the equipment and personnel that respond. However, in no event shall the hourly rate being charged to the requesting party exceed the following amounts:

a. The rate of $100.00 per hour for a tanker and two personnel; and
b. A charge of $200.00 per hour for a pumper or aerial truck with four (4) personnel; and
c. A charge of $200.00 per hour for a rescue truck and four (4) personnel; and
d. Any other apparatus and personnel shall not exceed $200.00 per hour.

2. In addition to the above amount a Responding Party shall be entitled to charge additional sums for the cost of all firefighting extinguishing materials, special firefighting equipment and fuel used in responding to the request for assistance.

3. Any charges of a Responding Party shall be presented to the Requesting Party within two (2) weeks of the incident.

4. Such charges are not contingent upon the availability of federal or state government funds or insurance coverage by the property owner.

INSURANCE, LICENSING AND TRAINING.

Each party shall be responsible to see that they carry the proper insurance coverage on their vehicle and workers compensation on personnel. Each party shall further make a determination that personnel are properly licensed and trained to drive the emergency vehicles which respond. Further, each party shall be responsible to provide proper training for their personnel and to determine that they are qualified to operate the equipment being provided and to render the assistance being requested. Parties are encourage to participate in mutual aid drills, preplanning drills, communication drills, fire prevention programs and any other training that would be beneficial in the providing of mutual aid assistance.

MERGER

This Agreement constitutes the entire agreement between the parties. No waiver, consent, modification of change of terms of this agreement shall bind either party unless in writing and signed by both parties. There are no understandings, agreements or representations, oral or written, not specified herein regarding this Agreement.

Duration

The agreement will be in force for a period of ten (10) years from the date of execution. Any party may withdraw from this agreement upon thirty (30) days written notice to the other party or parties to the agreement.

Execution

A list of the member fire departments of the Tri-County Firefighter's Association is attached hereto and made a part hereof. Each member shall be a party hereto and shall, after agreeing to the terms and conditions hereof, execute this Mutual Aid Agreement by having the parties' proper officials sign a separate signature page which will be added to the original agreement to compress the entire agreement. Each party shall be responsible to obtain the necessary approvals of their departments and of the governing bodies of their respective municipalities before executing this agreement.

Fire Departments located in Counties surrounding Winona, Houston and Fillmore Counties in Minnesota may also become a party to this Mutual Aid Agreement by agreeing to the terms herein and by properly executing this agreement.

Each party hereto has read, agreed to and executed this Mutual Aid Agreement on the date indicated on the attached signature page.

CONTRACT DATE

This Contract is being presented to the member departments of the Tri-County Firefighters Association at its meeting on August 6, 2003. Therefore, the effective date of this Agreement shall be August 6, 2003.

PARTIES TO AGREEMENT

Parties to this agreement shall have a signature page properly executed which signature page will be attached hereto and made a part hereof. See attached signature pages.

SIGNATURE PAGE TO TRI-COUNTY
FIREFIGHERS' ASSOCIATION
MUTUAL AID CONTRACT
DATED August 6, 2003

The undersigned agree to the terms and conditions set forth in the Tri County Firefighters' Association Mutual Aid Contract dated August 6, 2003 and further agree that this signature page will be attached to the original of said Contract.

Dated: Aug 26, 2003

CITY OF

Its Mayor / Town Chair

Its City Clerk/Administrator

Its Fire Department Chief

MEMORANDUM OF UNDERSTANDING BETWEEN THE TOWN OF CAMPBELL, WISCONSIN AND THE COUNTY OF LA CROSSE, WISCONSIN

1. **Parties:** This Memorandum of Understanding is made and entered into this 30 th day of DECEMBER, 2009 by and between the **TOWN OF CAMPBELL**, a town organized under the laws of the State of Wisconsin (hereinafter referred to as the "Town") and the **COUNTY OF LA CROSSE**, a Wisconsin municipal corporation (hereinafter referred to as the "County").

2. **Purpose:** The purpose of this Agreement is for the Parties to address snow removal on the Clinton Street Bridge sidewalk and the Lakeshore Drive Bridge sidewalk located in the Town of Campbell.

3. **Term:** This agreement shall commence upon the day and date last signed and executed by the duly authorized representatives of the Parties to this Agreement and shall remain in full force and effect until cancelled by either party prior to October 1st of the year services will be rendered.

4. **Payment:** The County of La Crosse will compensate the Town of Campbell in the amount of $ 3135.00 each year for snow removal services at the described locations. This amount will be due to the Town of Campbell on March 1st of each year after the provision of snow removal services by the Town. This amount shall be reviewed and amended after each year to determine the actual cost of the services provided.

5. **Responsibilities of Parties:** For the term of the Agreement, the Town of Campbell will be responsible for all snow removal from the sidewalks on the Clinton Street Bridge and the Lakeshore Drive Bridge. If, however, due to staffing shortages or unusual snowfall, the Town is unable to remove the snow at these locations in a timely manner, the Town must notify the La Crosse County Highway Commissioner within 12 hrs. after the end of the snowfall event that they will not be able to perform the snow removal. The County will then be responsible for snow removal in these locations for that day. Upon termination of the Agreement, the County shall resume responsibility for snow removal at the described location, with the priority of such removal to be established by the County at its sole discretion.

6. **General Provisions:**

a. **Amendments:** Either of the Parties may request changes to this Agreement. Any changes, modifications, revisions, or amendments to this Agreement that are mutually agreed upon by and between parties to this Agreement shall be incorporated by written instrument, executed and signed by both Parties to the Agreement.

b. **Applicable Law:** The construction, interpretation and enforcement of this Agreement shall be governed by the laws of the State of Wisconsin.

c. **Entirety of Agreement:** This Agreement, consisting of three (3) pages represents the entire and integrated agreement between the Parties concerning this project and supersedes all prior negotiations, representations and agreements concerning such, whether written or oral.

d. **Availability of Funds:** The Parties hereto understand and acknowledge that the undertaking of any act contemplated hereunder is subject to the availability of funds for any party necessary to undertake the act.

e. **Severability:** Should any portion of the Agreement be determined to be illegal or unenforceable, the remainder of the Agreement shall continue in full force and effect, and any of the Parties may renegotiate the terms affected by the severance.

f. **Sovereign Immunity:** The parties do not waive their sovereign immunity by entering into this Agreement, and each fully retains all immunities and defenses provided by law with respect to any action based on or occurring as a result of the Agreement.

g. **Rights, Duties and Obligations:** The rights, duties and obligations contained in this Agreement shall operate only between Parties to this Agreement. The provisions of this Agreement are intended only to assist Parties in determining and performing their obligations under this Agreement. Parties to this Agreement intend and expressly agree that only Party's signatory to this Agreement shall have any legal or equitable right to seek to enforce this Agreement, or to seek any remedy arising out of a Party's performance or failure to perform any term or condition of this Agreement, or bring an action for the breach of this Agreement.

7. **Signatures:** In witness thereof, Parties to this Agreement through their duly authorized representatives have executed this Agreement on the days and dates set out below, and certify that they have read, understood, and agreed to the terms and conditions of the Agreement as set forth herein. The effective date of this Agreement is the date of the signature last affixed.

IN WITNESS WHEREOF, the parties have entered into this Memorandum of Understanding as of the date first written above.

LA CROSSE COUNTY

By: _____
Steve Doyle, County Board Chair

TOWN OF CAMPBELL

By: _____
Scott Johnson, Town of Campbell Chair

Exhibit 29

City of La Crosse Resolution Related to the Annexation of Territory Proposed for Incorporation as a Village of French Island

Resolution relating to the annexation of territory proposed for incorporation as the Village of French Island.

RESOLUTION

WHEREAS, a Petition for Incorporation of the Town of Campbell, La Crosse County, as the Village of French Island, was filed with the La Crosse County Circuit Court on December 6, 2024; and

WHEREAS, the territory included for incorporation is described in the attached Petition for Incorporation; and

WHEREAS, such territory is contiguous to the City of La Crosse; and

WHEREAS, the City of La Crosse finds the incorporation of this territory to be contrary to the interests of the city and the metropolitan area as it will result in the duplication of municipal facilities and services; and

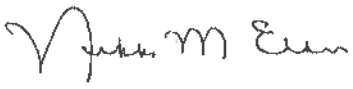
WHEREAS, the City of La Crosse provides certain services to the Town of Campbell and has the capacity to serve the area proposed for incorporation as the Village of French Island.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that the City of La Crosse, pursuant to sec. 66.0203(6), Wis. Stat., hereby declares its willingness to annex the territory described in the incorporation petition.

BE IT FURTHER RESOLVED that this resolution be filed at or prior to the hearing on the incorporation petition, or any adjournment granted for this purpose by the court.

BE IT FURTHER RESOLVED that it hereby further authorizes the Legal Department and additional City staff, to take any and all steps necessary to challenge any such incorporation, including affirmation of steps already taken regarding the incorporation petition.

I, Nikki M. Elsen, certify that this resolution was duly and officially adopted by the Common Council of the City of La Crosse on February 13, 2025.



Nikki M. Elsen, WCMC, City Clerk
City of La Crosse, Wisconsin

Exhibit 30

Resolution to Adopt Village Powers

SPECIAL MEETING
AUGUST 16, 1995

Meeting called to order at 6:00 P.M. by Chairman Neil Collins. Supervisors present: Goyette, Schellpfeffer, Revels and Lindvig. The Clerk was excused.

The reason for the Special Meeting was to adopt resolutions delegating certain powers to the Town Board of the Town of Campbell. These resolutions may have been adopted some thirty (30) years ago, however after research of ordinances there is no record of such resolutions being adopted. They may have been destroyed in the fire.

Supervisor Schellpfeffer read the resolutions, (see attached). Supervisor Schellpfeffer indicated the Town Board has been operating under these resolutions. There is no change by adopting these resolutions. Attorney John Flanagan suggested the Town Board get the approval on record.

Len Lee, 203 Church Drive, asked how close the powers of these resolutions run parallel with adjacent municipalities. Chairman Neil Collins stated the resolutions are adopted by the State Statues.

Supervisor Schellpfeffer asked Attorney Flanagan what municipalities have these resolutions adopted. Flanagan responded most all of them do.

Randy Eddy, 3525 Lakeshore Drive, asked John if the wording in the resolutions came from State Statue. Supervisor Schellpfeffer stated no it is not. Chairman Collins responded with regard to the $90,000 figure, that came from the amount of State Funds received. Supervisor Schellpfeffer clarified the $90,000 figure pertains strictly to highway repairs and maintenance.

Rudy Jolivette, 2628 Baumgartner Road, asked what is the present dollar limit the Town Board can spend without calling a Special Meeting.

Motion by Len Lee, seconded by Mara Schellpfeffer to approve the Resolutions delegating certain powers to the Town Board of the Town of Campbell. Motion carried.

Motion by Supervisor Revels, seconded by Len Lee, to adjourn the Special Meeting. Motion carried.

Respectfully submitted,

Linda Greene
Clerk

Recorded by: Mike Goyette
Supervisor

RESOLUTION OF TOWN MEETING DELEGATING CERTAIN POWERS TO THE TOWN BOARD OF THE TOWN OF CAMPBELL LA CROSSE COUNTY, WISCONSIN

BE IT RESOLVED THAT, pursuant to the provisions of Section 60.10 of the Wisconsin Statutes, the Special Meeting of the Town of Campbell, does hereby delegate to the Town Board certain directives and grants of authority as set forth herein.

BE IT FURTHER RESOLVED that the directives and grants of authority shall be as set forth in Sections 60.10 (2) (a) (c) (e) (f) (g) and (j) authorizing the Town Board to raise money including the levying of taxes to pay for expenses of the Town; authorizing the Town Board to exercise the powers of a Village Board; authorizing the Town Board to dispose of Town property, both real or personal, other than property donated to it and required to be held by the Town for a special purpose; to authorize the Town Board to select assessors by appointment under Section 60.307 (2) of the Wisconsin Statutes.

BE IT FURTHER RESOLVED that said Town Meeting does hereby grant to the Town Board authority to provide machinery, implements, material and equipment needed to construct and repair or condemnation lands for such purposes; provided, however, the sum to be expended by said Town Board shall not exceed the amount of State and/or Federal Highway Aids received by the Town or $90,000.00 per annum, whichever is greater.

BE IT FURTHER RESOLVED that the delegation of these directives and grants shall be continuing and shall be in full force and effect until modified, amended or repealed by subsequent Annual Town Meetings.

Exhibit 31

2024 Compliance Maintenance Report

Compliance Maintenance Annual Report

Campbell Utility District 1

Last Updated: 6/17/2025 Reporting For: **2024**

Financial Management

1. Provider of Financial Information

Name: Michelle Stahl

Telephone: 608-783-0050 (XXX) XXX-XXXX

E-Mail Address (optional): mstahl@townofcampbellwi.gov

2. Treatment Works Operating Revenues

2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?

- ● Yes (0 points) ☐☐
- ○ No (40 points)

If No, please explain:

2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?

Year: 2024

- ● 0-2 years ago (0 points) ☐☐
- ○ 3 or more years ago (20 points)☐☐
- ○ N/A (private facility)

2.3 Did you have a special account (e.g., CWFP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?

- ● Yes (0 points)
- ○ No (40 points)

0

REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]

3. Equipment Replacement Funds

3.1 When was the Equipment Replacement Fund last reviewed and/or revised?

Year: 2024

- ● 1-2 years ago (0 points)☐☐
- ○ 3 or more years ago (20 points)☐☐
- ○ N/A

If N/A, please explain:

3.2 Equipment Replacement Fund Activity

3.2.1 Ending Balance Reported on Last Year's CMAR		$ 669,551.53
3.2.2 Adjustments - If necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)	-	$ 410,434.10
3.2.3 Adjusted January 1st Beginning Balance		$ 259,117.43
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	+	$ 677.10

Compliance Maintenance Annual Report

Campbell Utility District 1

Last Updated: 6/17/2025 Reporting For: **2024**

3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*) - $ 10,000.00

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year $ 249,794.53

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

Adjustment is to adjust the beginning balance to what was actually in the Equipment Replacement Fund. $10,000 was used for a SCADA project in 2024.

3.3 What amount should be in your Replacement Fund? $ 249,794.53

0

Please note: If you had a CWFP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

- ● Yes
- ○ No

If No, please explain.

4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

- ● Yes - If Yes, please provide major project information, if not already listed below.☐☐
- ○ No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	Sewer repairs and Replacement	$1,131,410	2026
2	Lift Station #1 Land Aquisition	$50,000	2028
3	Lift Station #1 Reconstruction	$1,400,000	2029
4	Sewer Repairs and Replacement	$500,000	2031
5	Lift Station #4 Replacement	$1,600,000	2036

5. Financial Management General Comments

ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations: 11

Compliance Maintenance Annual Report

Campbell Utility District 1

Last Updated: 6/17/2025 Reporting For: **2024**

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	9,034	4
February	9,050	4
March	8,611	4
April	8,081	4
May	7,373	4
June	7,655	4
July	12,206	4
August	8,417	4
September	6,947	1
October	5,997	2
November	6,242	2
December	8,095	2
Total	**97,708**	**39**
Average	**8,142**	**3**

6.1.2 Comments:

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- ☐ Comminution or Screening
- ☐ Extended Shaft Pumps
- ☒ Flow Metering and Recording
- ☐ Pneumatic Pumping
- ☒ SCADA System
- ☒ Self-Priming Pumps
- ☒ Submersible Pumps
- ☐ Variable Speed Drives
- ☐ Other:

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

- ● No
- ○ Yes

Year:

By Whom:

Describe and Comment:

Compliance Maintenance Annual Report

Campbell Utility District 1

Last Updated: 6/17/2025

Reporting For: **2024**

6.4 Future Energy Related Equipment

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

Total Points Generated	
Score (100 - Total Points Generated)	
Section Grade	

Compliance Maintenance Annual Report

Campbell Utility District 1

Last Updated: 6/17/2025 Reporting For: **2024**

Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

- ● Yes
- ○ No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

- ● Yes
- ○ No (30 points)
- ○ N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

☒ Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

Manhole rehab on Pierce St, and completed SCADA System upgrades

Did you accomplish them?

- ● Yes
- ○ No

If No, explain:

☐ Organization [NR 210.23 (4) (b)]☐☐

Does this chapter of your CMOM include:

- ☒ Organizational structure and positions (eg. organizational chart and position descriptions)
- ☒ Internal and external lines of communication responsibilities
- ☒ Person(s) responsible for reporting overflow events to the department and the public

☒ Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

Chapter 36, Article II-Sewers and Sewage Disposal

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2006-06-30

Does your sewer use ordinance or other legally binding document address the following:

- ☒ Private property inflow and infiltration
- ☒ New sewer and building sewer design, construction, installation, testing and inspection
- ☐ Rehabilitated sewer and lift station installation, testing and inspection
- ☐ Sewage flows satellite system and large private users are monitored and controlled, as necessary
- ☒ Fat, oil and grease control
- ☒ Enforcement procedures for sewer use non-compliance

☒ Operation and Maintenance [NR 210.23 (4) (d)]

Does your operation and maintenance program and equipment include the following:

- ☒ Equipment and replacement part inventories
- ☒ Up-to-date sewer system map
- ☒ A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation

Compliance Maintenance Annual Report

Campbell Utility District 1

Last Updated: 6/17/2025 Reporting For: **2024**

☒ A description of routine operation and maintenance activities (see question 2 below)
☒ Capacity assessment program
☒ Basement back assessment and correction
☒ Regular O&M training
☒ Design and Performance Provisions [NR 210.23 (4) (e)]☐☐
What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?
☒ State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements
☒ Construction, Inspection, and Testing
☒ Others:

Town of Campbell standard specifications for sewer construction (Davy Engineering Co. section IV)

☒ Overflow Emergency Response Plan [NR 210.23 (4) (f)]☐☐
Does your emergency response capability include:
☒ Responsible personnel communication procedures
☒ Response order, timing and clean-up
☒ Public notification protocols
☒ Training
☒ Emergency operation protocols and implementation procedures
☒ Annual Self-Auditing of your CMOM Program [NR 210.23 (5)]☐☐
☒ Special Studies Last Year (check only those that apply):
☒ Infiltration/Inflow (I/I) Analysis
☐ Sewer System Evaluation Survey (SSES)
☐ Sewer Evaluation and Capacity Managment Plan (SECAP)
☐ Lift Station Evaluation Report
☒ Others:

Sewer Televising for I&I

0

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	32.3	% of system/year
Root removal	1.0	% of system/year
Flow monitoring		% of system/year
Smoke testing		% of system/year
Sewer line televising	17.2	% of system/year
Manhole inspections	25	% of system/year
Lift station O&M	10	# per L.S./year
Manhole rehabilitation		% of manholes rehabbed
Mainline rehabilitation	3.3	% of sewer lines rehabbed
Private sewer inspections		% of system/year
Private sewer I/I removal		

Compliance Maintenance Annual Report

Campbell Utility District 1

Last Updated: 6/17/2025 Reporting For: **2024**

		% of private services
River or water crossings		% of pipe crossings evaluated or maintained

Please include additional comments about your sanitary sewer collection system below:

Completed brand new SCADA System

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

	Total actual amount of precipitation last year in inches
35.45	Annual average precipitation (for your location)
23.5	Miles of sanitary sewer
11	Number of lift stations
	Number of lift station failures
	Number of sewer pipe failures
	Number of basement backup occurrences
	Number of complaints
.307	Average daily flow in MGD (if available)
	Peak monthly flow in MGD (if available)
	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

0.00	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.09	Sanitary sewer overflows (number/sewer mile/yr)
0.00	Basement backups (number/sewer mile)
0.00	Complaints (number/sewer mile)
0.0	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
0.0	Peaking factor ratio (Peak Hourly:Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **

	Date	Location	Cause	Estimated Volume
0	7/1/2024 10:15:00 AM - 7/7/2024 11:00:00 AM	1219 Bainbridge St.	Rain, Flooding, Other causes	12,096,000
1	7/2/2024 8:00:00 AM - 7/10/2024 11:00:00 AM	1611 Bainbridge St	Rain, Other causes	10,944,000

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

What actions were taken, or are underway, to reduce or eliminate SSO or TFO occurences in the future?

The Town of Campbell is continuing the process of minimizing I&I with televising 1/4 of the sewer system every year to find areas that need attention.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

- ● Yes
- ○ No

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If Yes, please describe:

Infiltration is an ongoing issue as we have a percentage of our sewer mains under the ground water table at all times.

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

- ● Yes
- ○ No

If Yes, please describe:

The SSO in 2024 was due to heavy rain within causing the Mississippi River to flood.

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

Flooding

5.4 What is being done to address infiltration/inflow in your collection system?

Continuing I&I investigation work with sewer televising and manhole inspections. Preform sewer replacement work, preform sewer spot repairs, CIPP lines sanitary sewer mains, line manholes, and replacing manhole open pick covers with gasketed covers.

Total Points Generated	-
Score (100 - Total Points Generated)	-
Section Grade	-

Compliance Maintenance Annual Report

Campbell Utility District 1

Last Updated: 6/17/2025

Reporting For: **2024**

Grading Summary

WPDES No: 0047341

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Financial				
Collection	-			
TOTALS			**0**	**0**
GRADE POINT AVERAGE (GPA) =				

Notes:
A = Voluntary Range (Response Optional)
B = Voluntary Range (Response Optional)
C = Recommendation Range (Response Required)
D = Action Range (Response Required)
F = Action Range (Response Required)

Compliance Maintenance Annual Report

Campbell Utility District 1

Last Updated: 6/17/2025

Reporting For: **2024**

Resolution or Owner's Statement

Name of Governing Body or Owner:

Date of Resolution or Action Taken:

Resolution Number:

Date of Submittal:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Financial Management: Grade =

Collection Systems: Grade = -

(Regardless of grade, response required for Collection Systems if SSOs were reported)

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. =

Compliance Maintenance Annual Report

Campbell Utility District 1

Last Updated: 6/30/2025 Reporting For: **2024**

DNR Response to Resolution or Owner's Statement

Name of Governing Body or Owner: Town of Campbell

Date of Resolution or Action Taken: 2025-06-25

Resolution Number: 2025-03

Date of Submittal: 6/30/2025

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Financial Management: Grade = A

Permittee Response:

DNR Response:

Continue to monitor the financial situation and make changes as necessary.

Collection Systems: Grade = A

(Regardless of grade, response required for Collection Systems if SSOs were reported)

Permittee Response:

Due to heavy rain fall in the month of July the town had an SSO on Lift Station 1 & 2.

DNR Response:

Please make sure your CMOM has proper responses, timing and clean-up, public notification protocols, and emergency operation protocols for overflows.

Please make sure an annual review and update occurs according to NR 210.23(5)(b) Wis. Adm. Code. At this time the goals should be evaluated to help determine the success of the CMOM program. It is recommended that the developed goals are realistic and measurable to assist with the annual audits.

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 4

Permittee Response:

DNR G.P.A. Response:

The Department does not require any additional action be taken this year in response to the CMAR.

DNR CMAR Overall Response:

Thank you for completing and submitting your 2024 CMAR. Everything looks to be in order. Maintenance of your system is important to prevent future failures and significant I/I. Consider increasing televising and investigation or increasing repairs/funding for problem areas. There are no other requirements at this time.

DNR Reviewer: Jerzak, Katherine **Phone:**

Address: 1300 W Clairemont Ave, Eau Claire, WI 54701-6127 **Date:** 7/7/2025

Town of Campbell, Wisconsin
Wisconsin Department of Natural Resources
NR 208 – Compliance Maintenance Resolution

Resolution No. 2025-03

WHEREAS, it is a requirement under a Wisconsin Pollutant Discharge Elimination System (WPDES) permit issued by the Wisconsin Department of Natural Resources to file a Compliance Maintenance Annual Report (CMAR) for its wastewater collection system under Wisconsin Administrative Code NR 208;

WHEREAS, State regulations also require an acknowledgement by resolution that the governing body has reviewed the Compliance Maintenance Annual Report (CMAR);

WHEREAS, it is necessary to provide recommendations or an action response plan for all individual CMAR section grades (of "C" or less) and/or an overall grade point average (<3.00);

WHEREAS, the Town of Campbell's CMAR Report has section grades and an overall average in the "A" range;

THEREFORE, BE IT RESOLVED by the Board of Supervisors of the Town of Campbell that the following recommendations or actions will be taken regarding the Town's sanitary sewer collection system as identified in the Compliance Maintenance Annual Report (CMAR):

The Town continues to work towards solutions for flood-related infiltration and inflow.

Adopted this **25th** of **June, 2025.**

Town of Campbell
La Crosse, Wisconsin

Dan Kapanke, Town Chairman

ATTEST:

Michelle Stahl, Town Clerk

Passed:

Posted:
Quillen's
Kwik Trip
Town Hall
www.townofcampbellwi.gov

Exhibit 32

Refuse and Recycling Agreement & Amendment
Town of Campbell
and
Harter's Quick Clean Up

SANITATION (AND RECYCLING) CONTRACT

The Town of Campbell ,La Crosse, Wisconsin, hereinafter called "Town ", acting and through its duly authorized agent, and Harter's Trash & Recycling, LLC, duly organized under the laws of the State of Wisconsin, hereinafter called "Harter's", do hereby covenant and agree as follows:

1) **GRANT:** For and in consideration of compliance by Harter's with the covenants and conditions herein set forth, and the ordinances and regulations of the Town and the laws of the State of Wisconsin governing the collecting and disposal of refuse, and for the consideration hereinafter expressed, Town hereby grants to Harter's a permit to use the public roads, alleys, and thoroughfares within its corporate limits for the purposes of engaging in the business of collecting garbage, trash and other refuse.

2) **TERM:** The term of this agreement shall commence on January 1, 2016 and shall terminate on December 31, 2025; (10) years.

3) **EXTENSION OF AGREEMENT:** This agreement shall automatically continue for like term unless either party notifies the other in writing at least (90) ninety days before the end of the original or any extended term. All provisions of this agreement shall remain in force. At any time during the term of this contract, the parties may agree in writing, which may be by correspondence, to extend the term of this agreement.

4) **SCOPE AND NATURE OF OPERATION**: It is expressly understood and agreed that Harter's shall pick up and dispose of garbage and refuse from residential places in the town. All residential pick-ups are to be at the alley line or at curbside or mailbox location where alleys do not exist. Garbage pick-up will occur every Tuesday unless a holiday falls on Monday or Tuesday, in which case garbage pick-up will occur on the next business day. Recycling will be picked up every other week. The Contractor will provide Town with a holiday schedule so residents can be notified. Recycling will consist of tin, aluminum, glass, cardboard, newspaper, magazines, plastics 1-7, junk mail, phone books, corrugated boxes, copper wire and pots and pans. The recycling can be co-mingled. Customers are responsible for placing their carts by the end of the driveway the night prior to pick up day. All waste must be bagged and fit property inside the cart with lid shut. Any refuse that is

outside of the cart will not be collected. No tote should exceed 75 pounds. Large items will be picked up quarterly. Residents of Campbell will call the week before the scheduled pickup to schedule a large item pickup. The dates for large item pickup for 2016 are January 13th, April 6th, July 13th and October 5th. Large items will include, but are not limited to, things such as furniture, appliances and carpeting, if rolled and securely tied; but does not include demolition, tires, or construction material. Hoses; tarps, and cords cannot be placed in garbage totes. Instead, they must be disposed of on large item pick up days. Residents must call Harter's to schedule a pickup and for pricing if they need other individual pickups.

5) **UNACCEPTABLE WASTE:** Harter's will not accept:

   a. any liquid waste;
   b. building demo materials (lumber, metal, shingles, siding, etc.);
   c. recycling materials mixed with other refuse;
   d. yard waste;
   e. asbestos, in any form;
   f. tires (these can be picked up on large item day for a fee);
   g. used motor oil;
   h. electronics & appliances tires (for a fee)

   Harter's reserves the right to expand the list of solid waste disposal policies as local, state and federal regulation change.

6) **VEHICLE MARKING**: All vehicles and equipment used by Harter's for the collection and transportation of garbage and recyclables shall be utilized in the manner specified by the manufacturer of such equipment to minimize or to prevent the blowing or scattering of refuse onto the public streets or properties adjacent thereto, and such vehicles shall be clearly marked with the Harter's name in letters not less than six inches in height.

7) **DISPOSAL OF REFUSE**: Harter's shall deliver all garbage, trash, and other refuse collected by it from premises sites to appropriate disposal facility. The town will pay all disposal fees less a 9% rebate, as long as said rebate is offered by the county.

8) **NON-COLLECTION - NOTICE AND FOLLOW-UP**:

a) Where the owner or occupant of any premises is maintaining improper or inadequate refuse containers according to the Town's ordinance, or is otherwise in violation of the Town's ordinance with respect to the location of refuse containers or the nature, volume or weight of refuse to be removed from the premises, Harter's shall refrain from collecting all or a portion of such refuse and will notify the Town and the owner or occupant thereof within (12) hours thereafter of the reason for such non-collection. If the Town feels Harter's actions are not proper, the Town may order Harter's to pick up the refuse by issuing a collection order. In such event, Harter's shall pick up subject refuse within 24 hours.

b) Where the Town is notified by an owner or occupant that refuse has not been removed from a premises on the scheduled collection day, and where no notice of non-collection or a change in collection schedule has been received from Harter's, the Town shall investigate the matter, and if the investigation discloses that Harter's has failed to collect refuse from the subject premises without cause as supported by notice as described herein, Harter's shall collect the same within (24) working hours after a collection order is issued by the Town.

9) **COMPLAINT HANDLING BY HARTER'S**: Harter's shall, at its own expense, provide a manned telephone answering service from 7:00 a.m. until 5:00 p.m. central standard time, daily, Monday through Friday, excluding such holidays as may be approved by the Town , for the purpose of handling complaints and other calls regarding refuse collection service provided by Harter's. Holidays to be taken are New Year's Day, Memorial Day, July 4th/Independence Day, Labor Day, Thanksgiving Day and Christmas Day. If collection falls on one of the aforesaid holidays, Harter's, at its option, will either collect the refuse on the holiday or on the day after the holiday so that residential customers, specifically, are not left without a refuse pickup for over one week.

10) **CONSIDERATION**: Harter's shall receive, in consideration of the performance of this agreement, the following fees for residential service under the monthly rates described in Exhibit C (attached)

Rates set forth herein are guaranteed for (1) one year and are subject to an annual CPI increase.

11) **UPDATING HOUSE COUNTS**: The Town shall inform Harter's of all new construction, residential properties so they may be added to the weekly collection route. The Town shall be responsible for updating collection house counts monthly on the first day of month. Updated house counts are subject to verification from Harter's.

12) **Collection on Holidays:** Harter's is not required to provide service on the following days:

a) New Year's Day

b) Memorial Day

c) Independence Day

d) Labor Day

e) Thanksgiving Day

f) Christmas Day

g) Days when the collection is canceled by the Town.

13) **NON COMPLIANCE, PENALTIES:** In the event either party shall fail to perform any of the terms, conditions or covenants of this agreement, the non-defaulting party shall notify the other party in writing of the fact of such default and if the event or condition is not corrected or otherwise made to comply with the terms of this agreement within a period of time which is reasonable in relation to the nature of the event of non-compliance, but in no case more than sixty (60) days, the same shall constitute an act of non-compliance. If after notification in writing, the non-compliance is not corrected within sixty (60) days, then the non-breaching party may terminate this contract, or may pursue any and all available legal remedies, at law or in equity effective immediately.

14) **REVOCATION, TERMINATION FOR CAUSE:** In addition to the specific right to terminate mentioned herein, if at any time "Contractor" shall file a petition in bankruptcy or petition to take advantage of any insolvency act; shall make an assignment for the benefit of creditors; or shall commence a proceeding for the appointment of a receiver, trustee, liquidator, or conservator of itself or to the whole or any substantial part of its properties, then "Township" may, after a hearing as

described herein, revoke and cancel the permit hereby granted, and the agreement shall be null and void as of the date of said determination by the Township. The hearing prerequisite to such revocation shall not be held until notice of such hearing has been given to "Contractor" by certified mail, addressed to "Contractor" at the address shown herein, and a period of at least twenty (20) working days has elapsed since the mailing of such notice. The notice shall specify the time and place of the hearing and shall include the reasons for the revocation of such permit and this agreement. The hearing shall be conducted in the public by the "Township" and the "Contractor" shall be allowed to present and given full opportunity to answer such charges and allegations as are set out against him in the notice. If, after the hearing is concluded, the "Township" shall determine that the charges and allegations set forth in the notice are affirmed by the facts presented at the hearing, it may revoke and cancel this agreement and the permit and the same shall be null and void. The Township's decision shall be final and the "Contractor" shall be bound thereby.

15) STATEMENT OF CONTRACTOR REQUIREMENTS

a) Appearance and Cleanliness of Equipment. Collection equipment must be kept in clean condition at all times.

b) Appearance of the Collection Crew. "Contractor" shall provide uniforms to each collection worker and require that they be used. The uniform shall consist of a winter jacket or coverall, shirt, trousers and cap. The "Contractor" will maintain the uniforms in a clean, neat and well-mended appearance.

c) Equipment Maintenance. All equipment must be maintained to assure the safety of the collection crew and residents of the "Township".

d) Service Area. The "Contractor" shall provide weekly collection service to residents living in single-family through duplex dwellings. The "Township" shall provide a map of the service area to the "Contractor".

e) Collection Hours. Collection service by all trucks will start between 6:00 A.M. and 9:00 A.M.

f) News Release. News releases pertaining to this request for proposals, the ensuing contract or to the services to which it relates will not be made by the "Contractor" without prior approval by, and then only in coordination with the " Township".

g) Data Collection. The "Contractor" shall collect the following data each collection day for each recycling route and collection crew:

1) Total pounds of materials.

2) Total pound of recycling.

3) Total number of households on each route.

This data shall be summarized in a monthly report to the Township and be available to the "Township" on request. The "Contractor" shall retain all data and program information for the period of the Agreement.

h) Customer Complaint Resolution. The "Contractor" shall maintain a phone during business hours. Residents will be asked to call this number if their materials were not collected. The "Contractor" agrees to have an employee answer this phone or to tape resident complaints. All missed collections and any other complaints must be recorded in log, noting date, time, address complaint and method of resolution. Missed collections must be picked up within twenty-four (24) hours. The "Contractor" shall also serve those missed who call the Township. The log shall be made available to the Township as often as bi-weekly to review the customer complaints and resolutions.

i) Collection of Recyclable Material. The "Contractor" shall pick up the materials set out for collection in 65 gallon or 95 gallon totes.

j) Clean-up on Route. The "Contractor" shall pick up all blown, littered and broken material problems caused by the "Contractor". Each truck shall carry at all times a broom and a shovel.

k) Ownership of Materials. At the time of collections, ownership of the materials transfers from the resident to the "Contractor".

l) Operator Training and Equipment Break-in. The "Contractor" shall provide crews with route maps prepared by the City and train collection crews before initiating collection and before the "Contractor" permits an employee to begin work.

m) Provide Information Required For DNR Reports.

16) **PERMITTED RATE CHANGE.** "Contractor" and the "Township" hereby agree that the aforesaid rate can be changed only if (1) the "Contractor" can demonstrate the contract price requires modification as a result of national war or national disaster or (2) changes in landfill or governmental regulations substantially affects solid waste collection. The contract rate will be modified to pass through all costs to the "Township" by giving sixty (60) days written notice to the "Township". At its option, the "Township" will have the right to relet the services covered by this contract if the "Township" is unwilling to accept the rate modification described in the preceding sentence. The revised rate will automatically take effect unless the "Township" notifies the "Contractor" prior to the effective date of the revised rate of the Township's intent to exercise its option to relet the contract.

17) **BILLING PAYMENTS**: Harter's shall issue the Town a detailed monthly invoice for work satisfactorily performed by Harter's. The Town shall pay Harter's within (20) days following the receipt of a detailed monthly invoice.

18) **INDEMNIFICATION, INSURANCE**: Harter's assumes all risk of loss or injury to property or persons arising from any of its operations under this agreement, and agrees to hold the Town harmless from all claims, demands, suits, judgments, costs or expenses arising from any such loss or injury, except to the extent that such injury or loss is caused by the municipality, its employees and agents. Harter's agrees to carry insurance as follows:

a) Workman's compensation insurance covering all employees of Harter's engaged in any operation covered by this agreement to the extent required by the laws of the State of Wisconsin;

b) Automobile and public liability insurance - $1,000,000 for personal injuries to any one person and $1,000,000 for personal injuries arising out of any one accident, casualty or event; and property damage insurance in the amount of $1,000,000;

c) General liability insurance in the amount of $8,000,000; and

d) Shall furnish a Certificate of Insurance issued to Harter's listing the Town as also insured before this agreement is enforceable. Such policies of insurance shall be issued by companies authorized to conduct business in the State of Wisconsin

and shall name the Town as an additional insured and shall insure the Town in the same general terms and the same general effect as the foregoing Harter's requirements. Such policies shall indemnify and hold harmless the Town, and certificates evidencing such insurance contracts shall be deposited with the Town.

19) **NOTICES**: All notices or other communication to be given hereunder shall be in writing and shall be deemed given when mailed by Certified United States Postal Mail, addressed to: Naomi Schaller, Office Manager, Harter's Trash & Recycling Inc.; 2850 Larson Street; La Crosse, WI 54603.

20) **INDEPENDENT CONTRACTOR**: The parties hereto recognize and acknowledge that Harter's is an independent contractor and shall never be construed to be an agent, servant, or employee of the Town.

21) **GOVERNING LAW**: This contract shall be governed by the laws of the State of Wisconsin.

22) **AGREEMENT**: The parties agree that this contract may not be assigned by Harter's in the whole or in part without prior written approval of the Town. However, Harter's may assign or subcontract this agreement to:

a) any corporation or entity which owns at least fifty-one percent (51%) of Harter's;

b) any corporation or entity of which Harter's owns at least fifty-one percent (51%); or

c) any corporation or entity that is under the common control of any corporation or entity that owns at least fifty-one percent (51%) of Harter's.

Dated this 1 day of December, 2015.

HARTER'S:

Harter's Trash & Recycling Inc.

By: _____
Authorized Representative

Municipality

MUNICIPALITY:
Town Of Campbell

By: _____

Title: Town Chairmen

ATTEST:

Chadwick Hawkins, Clerk

Municipality Clerk:

_____

Harter's Quick Clean-Up
2850 **Larson St**
La Crosse, WI 54603

Phone: (608) 782-2082
Fax: (608) 782-5322
www.harters.net

Schedule C
Town of Campbell

Service Description	Service Frequency	Cost for Service
65 gallon garbage tote and 65 gallon recycling tote	Weekly service Every 2 weeks service	$5.99/month per residential living unit (10 year agreement)
$75 annually for additional 65 or 95 gallon garbage tote paid by resident, billed by Harter's		
$55 annually for additional 65 or 95 gallon recycling tote paid by resident, billed by Harter's		

Large item pickup service for 2016-
.68 per quarter per residential living unit- price on large item pickup guaranteed for one year. After 2016, the Town of Campbell can cancel large item pickup services with no penalty, or can negotiate continuing services with Harter's

$20.00 Switch fee paid by resident

White goods disposal- $25.00 per item, paid to Harter's by residents of Town of Campbell. White goods include washers, dryers, hot water heaters, air conditioning units, stoves, refrigerators, freezers, dehumidifiers.

All of the monthly pricing on totes would be subject to an annual CPI raise based on the Garbage and Trash Collection Price Index. This would begin after the first 12 months of service.

SECOND AMENDMENT TO REFUSE AGREEMENT

This Second Amendment to Sanitation (and Recycling) Contract is entered into and effective as of the 14th day of November, 2024, by and among Harter's Quick Clean-Up ("Harter's") and the Town of Campbell (the "Town").

RECITALS

A. Harter's and the Town entered into that certain Contract dated December 1, 2015.

B. The parties desire to further extend and amend the Sanitation Contract as provided in this Second Amendment to the Sanitation Contract.

C. Defined terms not otherwise defined herein shall be defined as set forth in the Sanitation Contract.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree that the Sanitation Contract is amended as follows:

1. The Contract (which expires on December 31, 2025) shall be extended until December 31, 2035 pursuant to the option to renew for an additional 10 years as stated in the original Contract. This Second Amendment also states both parties agree to an option to renew this Contract for an additional 10 years if both parties are in agreement prior to October 31, 2035.
2. Schedule C of the original Contract shall be revised with this Second Amendment. Quarterly large items will be provided free of charge with exception of weight cost.
3. Amendment. Except as set forth herein, the Sanitation Contract shall remain unmodified and in full force and effect.

TOWN OF CAMPBELL, BY:

By: _____

Name: Dan Kapanke

Title: Town Chairman

HARTER'S QUICK CLEAN-UP, BY:

By: _____

Name: Gary Harter

Title: Owner/President

Exhibit 33

Town Recycler

THE 2025 Recycler

La Crosse County Solid Waste System

www.lacrossecounty.org/solidwaste

SERVING

La Crosse County WI, Houston County MN, and Surrounding Counties

Please Keep For Future Reference!

for more information
scan QR code

NEW:

In 2025, the minimum fee on transactions has increased to $10

Please note for all materials there will be a minimum of $1 per ton price increase

Styrofoam Recycling

The Department, in partnership with Hilltopper Refuse and Recycling, will be accepting Polystyrene (Styrofoam) foam for recycling. Standard disposal fees apply if dropped off at the landfill drop-off site.

Free drop off available at Hilltopper Refuse & Recycling and 7 Rivers Recycling. **Please call 608-783-6727.**

For missed pick ups of trash or recycling, please call your waste hauler or municipality.

Landfill Hours of Operation:

Summer Hours:
April - Oct.
Monday – Friday:
6:30 AM – 4:30 PM
1st and 3rd Saturdays:
9:00 AM – Noon

Winter Hours:
Nov. - March
Monday – Friday:
7:00 AM – 4:00 PM

Office Hours and Reuse Room Hours:
Monday – Friday:
8:00 AM – 4:00 PM

Landfill Fees: All items have a $10 minimum fee

Residential Drop-off Area: $10 minimum or $120 per ton

- **Garbage** (normal household waste)
- **Large Items** (furniture, toys, bikes, stoves, grills, washers, dryers)
- **Demolition/Constuction** (wood, drywall, flooring, roofing, doors, windows, etc.)

Processing Pad: $10 minimum or a per ton fee
For pricing visit: www.lacrossecounty.org/solidwaste

Landfill: $15 fee and $65 per ton

Mattresses: $13+ weight

Freon Items: $10 + weight
(refrigerator, freezer, air conditioner, de-humidifier)

Brush/Clean Wood: $36/ton
(wood that has not been painted, stained, or treated)

We accept cash, check, and credit/debit cards. A fee will be added to use credit/debit cards:

- **$1.95 on $66.12 or less**
- **2.95% on $66.13 or more**

WE ARE NOT AFFILIATED WITH ISLE LA PLUME

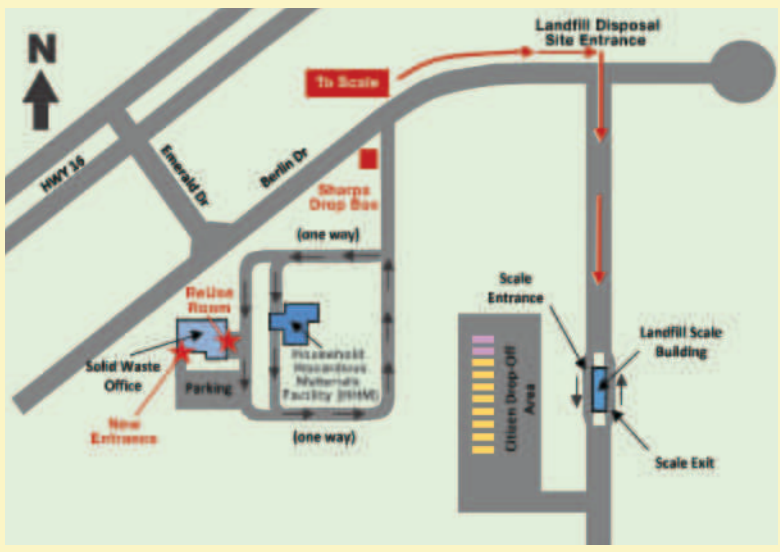
Only people authorized by site attendants may utilize the landfill facility. You must provide your own labor for unloading materials. Due to safety concerns, we do not permit salvaging once waste is placed into containers.

Information and Directions

PLEASE READ SIGNAGE

The Landfill's address is 3240 Berlin Drive. The diagram to the right illustrates the entrance to our facility (the landfill is the second right on Berlin Drive). The landfill entrance is equipped with inbound and outbound scales – all landfill customers must scale in and out. Department staff are available at the scale to direct you on disposal options and collection of payment.

For mailing, billing, and other departmental questions our office is located at 3200 Berlin Drive (first right on Berlin Drive) and parking is available on the south side of the building. We can also be reached at (608) 785-9572.



Landfill Disposal Site: 3240 Berlin Dr. La Crosse, WI 54601
HHM Disposal Site: 3202 Berlin Dr. La Crosse, WI 54601
Office: 3200 Berlin Dr. La Crosse, WI 54601
For questions please call 608-785-9572

Municipality Contacts:

La Crosse County
608-785-9572 www.lacrossecounty.org
Houston County
507-725-5800 www.co.houston.mn.us
City of La Crosse
608-789-7508 www.cityoflacrosse.org
City of Onalaska
608-781-9500 www.onalaskawi.gov
Town of Bangor
608-769-4567 www.townofbangor.com
Village of Bangor
608-486-4084 www.villageofbangorwi.gov
Town of Burns
608-385-5436 www.townofburnswi.com
Town of Campbell
608-783-0050 www.townofcampbellwi.gov
Town of Farmington
608-780.3391 www.townoffarmingtonlax.org
Town of Greenfield
608-452-4700 www.greenfieldlaxwi.gov
Town of Hamilton
608-786-4489 www.townofhamiltonwi.org
Town of Holland
608-526-3354 www.townofhollandwi.gov
Village of Holmen
608-526-4336 www.holmenwi.gov
Town of Medary
608-781-2275 www.townofmedary.wi.gov
Town of Onalaska
608-783-4958 www.townofonalaska.org
Town of Shelby
608-788-1032 www.townofshelbywi.gov
Village of West Salem
608-786-1858 www.westsalemwi.gov

Town of Campbell Recycling of Yard and Garden Waste, Brush, Large Items, Appliances & Burning

This information is for single-family to 4-unit dwellings only. If more than 4 units, please contact your current hauler.

Automated Pickup: It's How We Roll!

Please Review Carefully for Updates & Changes

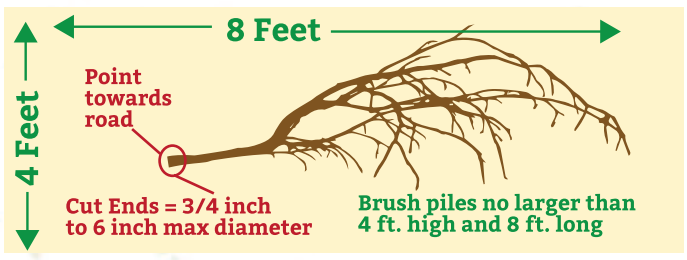
Curbside Brush Chipping (▲ & ▲ on calendar)

These guidelines are provided to efficiently streamline brush chipping services for Town of Campbell residents and our maintenance department staff. Small sticks and yard waste clog the chipping machine, causing delays and safety concerns. Brush chipping is **ONLY** intended for the disposal of small amounts of limbs/branches that are removed by residents for normal tree maintenance and upkeep. Brush must be from a Town of Campbell resident's yard. Brush transported from other locations is not entitled to brush chipping. Brush will be accepted from single family and 2 – 4-unit dwellings only.

Brush chipping is not provided for **lot clearing activities** or from **the removal of trees or bushes. Contractor-cleared brush or trees will NOT be picked up whether FREE or PAID FOR. It is the contractor's or resident's responsibility to dispose of this.** Residents must use the county landfill or tree service businesses for this type of disposal. Sticks smaller than ¾ inch diameter and garden waste must be deposited at the yard waste facility behind Town Hall.

ACCEPTABLE BRUSH IS DEFINED AS HAVING A CUT END LARGER THAN ¾ INCHES TO A MAX OF 6 INCHES IN DIAMETER

Brush piles are limited to a size of 8 feet long and 4 feet high with a length equal to the uncut piece. Brush must be ¾ to 6 inch diameter and left as long as possible to avoid machine clogs. Keep remaining brush in your yard until the next pickup date. Leave loose, no bundling. **DO NOT** put on curb until 3 days prior to your pickup date.



The maintenance crew will answer any questions you may have while they are at your residence. If you are unable to speak with the crew, please call the maintenance department with questions at 608-783-0050, ext 3.

Schedule: Brush chipping will start the first Monday of the month for areas NORTH of I-90 and the second Monday of the month for areas SOUTH of I-90 from May to October. Chipping will continue throughout the week until completed. Town crews will only go by each residence ONE time each month.

- In order to maintain the schedule, brush crews **WILL NOT** return for special pickups
- All brush must be curbside by 7 a.m. on the day of your scheduled chipping. The Town will not pickup brush in alleys. Town crews will not cross or enter private property to pick up brush. Brush that is not curbside by 7 a.m. will not be picked up until the next pickup date.
- **Piling brush:** Guidelines must be followed. If brush piles do not meet guidelines, the crew will not chip.

Pile brush with the cut end toward the road, all in the same direction, and pile as loosely as possible (brush is easy to handle). **DO NOT** pile it in the road. **DO NOT** combine piles with neighbors. Branches/limbs over 6" in diameter will not be accepted. Smaller branches clog the machine, leave the lengths long. Pile brush away from mailboxes, telephone poles, etc. Brush must remain on your property. **DO NOT** pile it in any parks.

Stumps, root balls, roots, rocks, rubbish, construction material, dimensional lumber, metal, or yard waste **WILL NOT** be collected.

- Brush due to major storm damage: The Town will determine and announce emergency storm-related brush collections. Regular brush clipping guidelines will apply.

Yard & Garden Waste

The Town yard waste site will be closed from December 1 - April 1. Regular hours for the site are 7:00 am - 9:00 pm, 7 days a week

- We have our own drop-off site for your yard and garden waste. It is located behind the town hall. Acceptable items are grass, leaves, brush 3/4" or smaller and garden plants. Please do not leave yard waste in paper containers.

Large Items/Carpet

Please contact Harter's Quick Clean-Up, any refuse hauler, or the La Crosse County Landfill for disposal details and fees.

NOTE: Large items will be picked up by Harter's at no cost on: January 2, April 2, July 2 and October 1. Residents must contact Harter's directly the week prior to get on the list for FREE large item pickup.

ITEMS LEFT ON THE CURB WILL RECEIVE CITATIONS.

PFAS Water Filter Disposal Program

Drop off your **point-of-use** carbon filters at Campbell Town Hall during business hours at no charge. **Point-of-enty** filters can be dropped off at the La Crosse County Household Hazardous Materials Facility at no charge. (HHM Facility on Recycler Front)

TVs & E-Waste

TV's, computers (desktops, laptops, netbooks, tablets), desktop printers (including those that scan, fax, and/or copy, computer accessories (including monitors, mice, keyboards, scanners, hard drives, speakers, flash drives, modems), DVD players, VCR's, DVR's, fax machines, cell phones: Residents can take these items to the following places:

1) Harter's Quick Clean-Up (782-2082) (pickup service is available)
2) La Crosse County Landfill (785-9999)

Please call them directly for hours of operation, if any costs are involved and for questions concerning e-waste disposal.

Unacceptable Refuse



Construction materials

Items include: roofing materials, doors, bathtubs, shower enclosures, windows, sheetrock, brick, concrete, asphalt, kitchen cabinets, tarps, etc. Please contact the La Crosse County Landfill (608-785-9999) or Harter's Quick Clean-Up (608-782-2082) for details on how to dispose of these items.

Hazardous materials

Cleaners, solvents, gasoline, oil, or other toxic, corrosive, explosive, or highly combustible materials may not be placed in the regular trash. Refer to the front page to see which hazardous materials are accepted at the La Crosse County Household Hazardous Materials Site. If in question, call the facility for a recommendation at 608-785-9999.

Vehicle parts

Vehicle parts and other metal weighing 10 pounds or more will not be collected. Take such items to a salvage yard.

The Town of Campbell is using Automated Carts for refuse and recycling collection. Two carts were issued to Town-serviced property; the blue cart with a green lid is for Recycling and the blue cart with a black lid is for Refuse. The carts have an identification number and are to remain at the address they were assigned to. Homeowners are responsible for replacement costs.

Major Appliance Disposal

(Fee varies)

Major appliances are defined as:

- Refrigerators
- Stoves
- Ovens
- Freezers
- Dishwashers
- Clothes washers and dryers
- Dehumidifiers
- Air conditioners
- Furnaces
- Boilers
- Water heaters

Contact Harter's Quick Clean-Up for details:

- **Harter's Quick Clean-Up** (782-2082), 2850 Larson St., La Crosse: Monday–Friday from 7:00 AM to 5:00 PM or Saturday from 8:00 AM to noon. Pickup service is available for appliances and electronics. Call to schedule a pickup.

Please remember—it is illegal to dump trash, leaves, grass clippings, branches, etc. in any gutter along any public street, alley, or highway. [Ordinance 20-3 (A)]. Placing these items in the gutter may create problems with our sewer system and may cause a backup. Your cooperation is appreciated.

If your garbage/recycling WAS NOT picked up, please contact Harter's Quick Clean-Up by the end of the day at 608-782-2082.

Contact Information

Harter's Quick Clean-Up
2850 Larson St.
La Crosse, WI
Phone: 608-782-2082

Town of Campbell
2219 Bainbridge Street
La Crosse, WI 54603
Phone: 783-0050
www.townofcampbellwi.gov

La Crosse County Landfill and Household Hazardous Materials Facility (HHM)
3200 Berlin Dr., La Crosse
Phone: 608-785-9572

You will receive a brochure like this at the beginning of each year, so please keep it! If you misplace it, please stop into the Town Hall to pick up a new one.

2025 Town of Campbell Trash & Recycling Schedules

Refuse (Black Lid)

Refuse is picked up on Tuesday. Trash should be placed in clear or semi-transparent plastic bags or placed loosely in your cart and placed out by 5:00 AM on your pickup day or the evening before.

Recycling (Green Lid)

Recycling is picked up every other week. Do not place recyclables in bags; recyclables must be placed loosely in your cart and placed out by 5:00 AM on your pickup day or the evening before. The Town of Campbel utilizes a Single-Stream recycling system, which means all recyclable items can be placed in the cart together.

PLASTICS

- All plastics #1, #2, #4, #5 (must be labeled with the recycling symbol and #)
- Takeout containers, yogurt cups, ketchup/ mustard bottles, berry containers
- **No packing peanuts or styrofoam**
- Tubs, bottles, jugs, detergent containers

PAPER

- Newspapers, shiny inserts
- Magazines
- Pressed paper, office paper, cardboard
- Toilet paper & paper towel cardboard rolls
- Cereal, cracker, snack boxes (not the plastic inserts)
- Soda, beer boxes
- Toothpaste, soap, detergent boxes
- Paper egg cartons
- Paper milk and juice cartons
- Mail, junk mail, etc.
- Cards, gift wrap (no tissue or foil paper)
- Corrugated cardboard (cut into pieces if it won't fit)

METAL

- Aluminum, tin, steel cans
- Empty aerosol cans, empty paint cans/lids
- Aluminum foil, plates, containers
- Christmas lights, extension cords, electrical wiring (no coaxial cable)
- Pots and pans

GLASS

- Glass jars and bottles (any color)

DO NOT RECYCLE THESE ITEMS

- Styrofoam
- Bottle or jar lids unless its #'d plastic
- Soiled paper plates
- Ceramics and dishware
- Windows and Mirrors
- Plastic wrap
- Photographs
- Shredded Paper, bagged or loose

RECYCLING TIPS

- All containers should be rinsed
- Remove all lids and if they're not marked with a recycling symbol throw them away
- Bags, newspapers and office paper should be thrown loosely into the recycling cart; do not bundle
- Break down the cardboard and pressed paper materials to make more room in your recycling cart

Disposable plastic bags (those typically given out at grocery stores or other retail outlets) are **NOT** to be placed with recyclables in the Town of Campbell recycling system. These bags should be returned to a retail outlet that has a plastic bag recycling container.

NOTE: Heavier recyclables should be placed at the bottom of the bin and lighter recyclables such as cardboard should be placed at the top.

REASONS FOR MISSED COLLECTION

- **Cart is not placed out correctly**
- **Recycling is placed outside the cart or in a different container**
- **Cart is overflowing, lid does not close**
- **Cart was placed on a snow bank; they must be placed on a level spot on the boulevard or on your driveway**
- **Unacceptable items are in the cart (refuse items, appliances, electronics, hazardous waste, etc.)**

WINTER TIPS

- **Clearing snow after each snowfall will make it easier to move your cart to its collection point**
- **Clear a path from your storage location to your collection point**
- **Clear a path at your collection point so carts sit flat**
- **Carts will NOT be collected if placed on a snow bank**



PLACEMENT GUIDELINES-DO NOT PLACE CARTS IN STREET

- **Make sure the arrows on the lid are pointing out toward the alley/curb line**
- **Cart needs to be at least 3 feet from any fixed objects, such as mailboxes, trees, streetlights, or parked cars and must have a 3 foot gap between the carts.**
- **Place them at the end of your driveway if possible or in the boulevard area, within 1 foot from the curb line.**
- **Position the cart on as level of a surface as possible, away from overhanging tree branches.**
- **The cart lid needs to be closed**

Calendar for Pickup of Trash and Recycling

If you have questions or concerns, please call Harters Quick Clean-Up at **608-782-2082.** or the Town of Campbell at **608-783-0050**

JANUARY 2025

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Christmas trees will be picked up from the day after Christmas to the second week of January.

FEBRUARY 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

MARCH 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL 2025

S	M	T	W	T	F	S
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY 2025

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JUNE 2025

S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

JULY 2025

S	M	T	W	T	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST 2025

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER 2025

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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER 2025

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

DECEMBER 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Holidays

Trash Pickup Dates

Curbside Recycling Pick-up

FREE Large Item Pick-up *(residents must call Harter's directly the week priorto get on the list for pickup)*

Curbside Brush Chipping
- Residences north of I-90
- Residences south of I-90

Did You Know?

We can do a better job of recycling!

2021 total: 297.03 tons
2022 total: 296.97 tons
2023 total: 285.86 tons
2024 total: 303.68 tons, est.

Let's keep up the good work!

Please don't put recyclables in with your regular trash and please don't put nonrecyclables in with your recyclables.

Small amounts of unacceptable materials can cause whole truckloads of recyclables to be landfilled. If it doesn't appear in this guide, don't put it in the recycling bin!

THE 2025 La Crosse County • WI Recycler

For answers to questions, call
La Crosse County HHM program, 608-785-9999
or visit our Website: **www.lacrossecounty.org/solidwaste/hhm**

Household Hazardous Materials Facility (HHM)

Free for La Crosse County, WI residential users (unless otherwise noted below)
Houston County, MN and surrounding counties (Fees apply to all acceptable items)

Acceptable Materials

- Automotive fluids
- Batteries (rechargeable, lead acid, lithium)
- Cell phones and digital cameras
- Cleaning products
- Computers (desktops, laptops, tablets)
- Computer peripherals (fax machines, hard drives, keyboards, mice, printers, scanners, speakers)
- Fluorescent light bulbs
- Lawn and garden chemicals
- Medications (non-controlled only)
- Mercury-containing devices (barometers, thermometers, thermostats, etc.)
- Microwaves and small Freon appliances **Fees Apply**
- Paints, stains, varnish and solvents
- Pool chemicals
- Propane cylinders (20# and under)
- Sharps and needles
- Smoke detectors
- TVs and computer monitors **Fees Apply**
- Vape pens/E-cigarettes
- Video devices (cable and satellite receivers, DVD players, gaming consoles, VCRs, etc.)
- Water filters (Point of Contact)

Non-Acceptable Materials

- Compressed gas cylinders (other than propane)
- Controlled substance medications
- Explosives (inc. black powder, fireworks, military munitions, and flares)
- Shock sensitive materials (picric acid, etc.)
- Radioactive materials

SAVE YOURSELF A TRIP!

These items can and should go into your regular curbside trash or recycling:

- Alkaline batteries (trash)
- Dried out paint (trash)
- Empty paint and aerosol cans (recycle)
- Fertilizer without pesticide (trash)
- Ice melt and rock salt (trash)
- Incandescent light bulbs (trash)



Preparation & Transportation

Residential Drop-Off Hours

Monday – Friday (year-round): 8:00 a.m. – 4:00 p.m.
1st and 3rd Saturdays (April – October): 9:00 a.m. – Noon

Businesses and organizations by appointment only.

Fees apply to all items for residents who live outside of La Crosse County.

FREE PRODUCT REUSE ROOM!

Over 80,000 pounds of useable household products are sorted and made available to the public in our Reuse Room annually. All items are free, but donations are appreciated. The Reuse Room is open Monday – Friday from 8 AM to 4 PM. The Reuse Room is located on the east side of the landfill office building, directly adjacent to the HHM Facility.



3202 Berlin Drive • La Crosse, WI 54601

Safe Transportation of Hazardous Materials

1. Never mix chemicals.
2. Bring items in original containers or clearly mark contents. Tell facility technician if you are unsure what is in a container.
3. Tighten all covers and lids.
4. If a container is leaking, pack it separately in a leak-proof pail or tub.
5. Avoid spills. Place waste containers upright and place securely in the trunk or back of a truck or van. Do not transport waste containers in vehicle passenger areas.
6. Gasoline should be transported in a designated red safety container.
7. Motor oil should be transported in a durable and leak-proof container labeled with the words "Used Oil."
8. Tape the terminal ends of batteries with clear tape to prevent arcing. Do not co-mingle batteries with chemicals.
9. Transport fluorescent bulbs securely to avoid breakage. Do not tape bulbs together.
10. Upon arrival, pull under the HHM canopy and remain in your vehicle with the engine shut off.



Sharps & Needles

- Needles, syringes, auto-injectors (EpiPens) and lancets must be transported in sealed, puncture-resistant containers.
- Container options include a standard red sharps container or a thick plastic laundry detergent bottle with screw on cap. All containers must be labeled with the word **"SHARPS."**
- Additional sharps collection sites can be found on the Alliance to HEAL website.
- For after-hours service, a red sharps drop box is located on Berlin Drive at the La Crosse County Solid Waste Department entrance. This drop box accepts single-use needles as well as small sharps containers. (see map above)

Use By Businesses & Organizations

The La Crosse County HHM Program is available to assist small businesses and organizations with their hazardous material disposal needs. For more information, call us at (608) 785-9999 or visit our website to download a VSQG qualification packet.

www.lacrossecounty.org/solidwaste/hhm

Exhibit 34

Letter

Holmen Police Department

CHIEF SHANE COLLINS
scollins@holmenwi.gov

CAPTAIN CODY SPEARS
cspears@holmenwi.gov

Shane Collins
Chief of Police
Village of Holmen
119 Wall St W
Holmen, WI. 54636
608-526-4212 ext 701
scollins@holmenwi.gov

06/16/25

To Whom It May Concern,

On behalf of the Holmen Police Department, I am writing to express our full support for the incorporation of the Town of Campbell into the Village of French Island.

Our agency has had the privilege of working closely with Town of Campbell Police Department over the years, and we have developed a strong, cooperative relationship rooted in mutual respect, professionalism, and a shared commitment to public safety. Their officers consistently demonstrate integrity, responsiveness, and a deep concern for the communities they serve.

The incorporation of Town of Campbell into the Village of French Island represents a significant step forward in enhancing localized public safety and fostering a seamless law enforcement presence that reflects the values and priorities of the residents. We believe this move will not only strengthen community trust but also improve coordination between our departments and other regional agencies.

We look forward to continuing our collaboration and are confident that Town of Campbell will bring the same level of dedication and excellence to their new role within the village that they have always demonstrated in our joint efforts.

Please feel free to contact me should you need any further information or perspective regarding our working relationship with the Town of Campbell Police Department.

Sincerely,
Shane Collins

Chief of Police

Exhibit 35

Skipperliner Harbor Lease, Amendments and Map

HARBOR LEASE

This Harbor Lease ("Lease"), is made and entered into this 1st day of March, 2001, by and between Town of Campbell, a municipal corporation, 2219 Bainbridge Street, La Crosse, Wisconsin 54603 (hereinafter "Lessor"), and Skipperliner Industries, Inc., 621 Park Plaza Drive, La Crosse, Wisconsin 54601 (hereinafter "Lessee").

WITNESSETH:

1. **Premises and Harbor Grant Agreement.**

(A) **Premises.** The Lessor, subject to the terms and conditions hereof, leases to Lessee for the period specified in paragraph 2., a parcel of real estate located along the shoreline of the Black River, consisting of approximately 57,093 square feet, the preliminary legal of description of which is attached hereto, marked as EXHIBIT A, and made a part hereof by reference. The parties hereto acknowledge and agree that a certified survey map containing the final legal description of the real estate in question shall be prepared after the completion of the improvements to be placed on the real estate hereon and the adjoining real estate owned by Lessee. Upon completion of said certified survey map, and approval of same by both parties hereto, the certified survey map shall be substituted as EXHIBIT A herein. The property described above shall be referred to as the "Premises", and it is the intention of the parties hereto that Lessee shall have non-exclusive use, subject to the terms contained herein, of the buildings and other improvements located on the Premises.

(B) **Harbor Grant Agreement.** The parties hereto acknowledge that Lessor is obtaining funding for improvements to the Premises herein from the Wisconsin Department of Transportation (WISDOT), pursuant to a grant agreement (the "Grant Agreement") for the Wisconsin Harbor Assistance Program, which Grant Agreement was entered into between WISDOT and Lessor on the 18th day of December, 2000. A copy of said Grant Agreement is attached hereto, marked EXHIBIT B, and made a part hereof by reference.

2. **Term.** The term of this Lease shall commence on July 1, 2001, and shall end at midnight on June 30, 2026.

3. **Option to Extend Lease.** Lessee shall have the option to extend this Lease for two (2) periods of twenty five (25) years each, by giving Lessor notice in writing at least one hundred twenty (120) days prior to the expiration of the term in force, and such extension shall be upon the same terms and conditions as herein set forth. Provided, however, that the rental

rate due during any such extension shall be only the rental amount computed under paragraph 4-B hereinafter.

4. Rent. The rental rate to be paid by Lessee shall be determined by making the following two calculations:

(A) Lessee shall pay Lessor an amount equal to the monthly principal and interest payment on funds borrowed by Lessor for the following purposes:

i. The Town's portion (which portion is 20%) of the total harbor improvement costs (the improvements being described in the Grant Agreement set out on EXHIBIT B) provided that the principal amount of the indebtedness owing by Lessor shall not exceed the sum of $249,125.

ii. The Town's portion of the Community Development Block Grant ("CDBG") grant funds for harbor improvements, provided that the principal amount of the indebtedness owing by Lessor relative to said CDBG grant funds shall not exceed $98,765.

iii. An amount equal to the monthly principal and interest payment owed by Lessor on its repayment of the funds necessary to purchase the Premises herein, provided that the principal amount of the indebtedness owing by Lessor shall not exceed the sum of $114,186.

iv. Lessee shall pay to Lessor the sum of $3,297.14 per month, which amount will be sufficient to cover Lessor's cost of repayment (both principal and interest) of the above three specified obligations contained within subsections 4-A-i, ii and iii. Furthermore, the parties hereto acknowledge and agree that the amount of the monthly Lease payment described herein assumes an annual interest rate to Lessor on its underlying obligations of 5.95% per annum and a term of twenty (20) years.

v. The parties hereto acknowledge and agree that Lessor, during the term of this Lease, will be required to obtain refinancing of the funds that are specified herein. In the event that the interest rate charged Lessor on any subsequent refinancing varies (either up or down) from the assumed rate herein of 5.95%, then the monthly rental payment being made by Lessee herein shall be adjusted accordingly (either up or down), to reflect the change in interest rate being charged Lessor, which would result in a change in the amount of the monthly principal and interest payment being made by Lessor on its loan. Provided, however, that Lessor agrees, in good faith, to expend all reasonable efforts to obtain the lowest possible interest rate on any such new loan. Lessor shall provide

Lessee at least thirty (30) days prior written notice of any change in the interest rate being paid by Lessor on any loan herein, and said notice shall further specify the new interest rate to be applied, and the new monthly principal and interest payment so computed, which will then be incorporated as the new monthly rent payment due hereunder. At all times hereunder, the monthly Lease payment shall be computed by utilizing a twenty (20) year term, provided, however, that in no event shall the term of the Lease payment specified in this subparagraph 4-A extend beyond July 1, 2021.

The first monthly payment, as calculated under this subparagraph A, shall be due on July 1, 2001, with succeeding payments due on the first day of each month thereafter. Language to the contrary herein notwithstanding, the rental rate described in paragraph 4-A-iv shall terminate, in its entirety, on July 1, 2021.

(B) As additional rental, Lessee shall pay Lessor an amount to be computed, on an annual basis, as follows: the amount of square footage of the Premises (determined on a preliminary basis to be approximately 57,093 square feet), times $2.00 per square foot, times the Town's mil rate. The parties hereto agree that the value per square foot shall remain the same for the entire term of this Lease, and any extension thereof. The parties further agree that the Lessor's mil rate may change, on an annual basis, during the term hereof, and any extension thereof. Payment of this portion of the rental rate shall be made as follows: one-half (½) on or before January 31 of each year, and the remaining one-half (½) on or before July 31 of each year. The first such payment shall be made by Lessee on or before January 31, 2002, covering the partial year of July 1, 2001 through December 31, 2001.

In the event Lessee exercises its option to renew this Lease, as specified herein, the rental rate shall be equal to the amount calculated under subparagraphs 4 B herein above.

5. Use and Discontinuance of Use.

(A) Lessee shall have the non-exclusive right to use and occupy the Premises and the Improvements thereon for the construction, manufacture, leasing, sale and repair of boats and vessels, and all activities relating thereto, including, but not limited to, the rental of boat slips to commercial boaters. Lessee shall allow use of the Premises by other commercial users provided such use does not unreasonably interfere with Lessee's normal operations. Lessee may charge other commercial users wharfage and dockage fees, which fees shall not exceed Lessee's cost relative to the services so provided. All use and occupancy must comply at all times with the terms of the Grant Agreement.

(B) If the Premises are converted to a use inconsistent with the terms of the Grant Agreement, or if the use of the Premises is inconsistent with the terms of the Grant Agreement so as to require repayment to WISDOT pursuant to Article 9.0 of said Grant

Agreement, Lessee shall promptly pay to Lessor all amounts of repayment required by the Grant Agreement.

(C) In the event Lessee voluntarily or involuntarily discontinues use of the Premises for whatever reason, and WISDOT determines that this discontinuance of use has resulted in a default under the terms of the Grant Agreement, Lessee agrees to grant Lessor, at no cost, an easement for ingress and egress to the Premises, over, across, and through a portion of Lessee's adjacent property, at a location to be mutually agreed to by Lessee and Lessor, if such easement is needed in order to provide any third party to whom Lessor may sell or lease the Premises reasonable access to the Premises. The parties specifically agree that this provision may be enforced by Lessor by specific performance. Upon the expiration of the initial term herein, and in the event Lessee exercises its option to extend as specified herein, Lessee shall be obligated to provide Lessor with an access easement only in the event of a default by Lessee in the payment of any rent due Lessor.

6. Improvements by Lessor. Lessor agrees to make certain improvements to the Premises, the plans and specifications for which are attached hereto, marked as EXHIBIT C, and made a part hereof by reference ("Improvements"). Relative to said Improvements, the parties hereto acknowledge and agree as follows:

(A) The Improvements to be made to the Premises herein by Lessor, shall be in an amount not to exceed One Million Two Hundred Forty-Five Thousand Six Hundred Twenty-Five Dollars ($1,245,625.00). Eighty percent (80%), up to a maximum amount of Nine Hundred Ninety-Six Thousand Five Hundred Dollars ($996,500.00) of the total Improvements cost, shall be paid for by a Grant from the Wisconsin Harbor Assistance Program pursuant to the Grant Agreement. Lessor shall provide the remaining twenty percent (20%) of the improvement costs, in the amount of not to exceed Two Hundred Forty-Nine Thousand One Hundred Twenty-Five Dollars ($249,125.00). Lessor shall provide Lessee with copies of all communications between Lessor and WISDOT, with respect to the Grant Agreement, and all issues relating thereto. Lessee shall not be responsible for any of the costs of Improvements reimbursed under the Harbor Grant other than the lease payments set forth above. In the event the costs of the Improvements outlined in EXHIBIT C exceed One Million Two Hundred Forty-Five Thousand Six Hundred Twenty-Five Dollars ($1,245,625.00), Lessee shall be solely responsible to pay all costs in excess of said amount. Lessee hereby agrees to comply with those provisions of the Grant Agreement applicable to Lessee, with respect to said Improvements.

(B) Lessor shall be responsible for obtaining bids for, awarding contracts for, and entering into engineering and construction contracts for the construction of the Improvements. Provided, however, that construction of the Improvements on the Premises shall begin only after Lessee has approved the Improvements, the plans and specifications, and the construction contract relating thereto. Approval shall not be unreasonably withheld. Any change orders to the Improvements or the plans and specifications must be approved by both Lessor and Lessee. Approval shall not be unreasonably withheld.

(C) Lessor shall include Lessee in each and every contract for Improvements to the Premises, a provision making Lessee a third party beneficiary of each such contract, with

full rights to make any warranty or similar claim which Lessor would be entitled to make against the contractor for defective work or materials and consequential damages. Lessor shall assign to Lessee all warranties given to Lessor by any contractor or material supplier with respect to the Improvements and Lessor covenants that it will not intentionally do anything which gives any such contractor or supplier any defense to a claim on such a warranty.

(D) Lessee and Lessee's agents shall have the right, at any time, and from time to time, to come on the Premises herein during the period of construction, for review and inspection of same.

(E) Lessee acknowledges that Lessor is making the Improvements for the benefit of Lessee, among others. In recognition of said circumstances, Lessee agrees to accept the Premises and Improvements from City in "as is, where is" condition and releases Lessor from all liability related to the condition of the Premises and Improvements.

(F) During the period of construction of the Improvements, Lessee grants to Lessor, and its agents, employees, and contractors, a temporary construction easement over a portion of the adjoining real estate owned by Lessee, the exact location of which shall be mutually agreed to in writing by Lessor and Lessee, which temporary easement shall be for the purpose of providing Lessor with access to the Premises, and for the purpose of temporarily storing supplies, materials, and equipment used or to be used in the construction of the Improvements. The exact location of said temporary construction easement is attached hereto, marked as EXHIBIT D, and made a part hereof by reference. Provided, that Lessor's entry upon and use of said temporary construction easement shall be subject to reasonable security measures required by Lessee to limit access to its Premises, and further provided the Lessor's entry upon and use of such easement shall not unreasonably interfere with Lessee's conduct of its own business on such Premises. During the existence of the temporary construction easement, Lessor shall provide insurance covering damage to its supplies, material and equipment, and liability coverage, in amounts and with insurance companies satisfactory to Lessor, with any such insurance naming Lessee as an additional insured and loss payee. Said temporary construction easement shall automatically terminate on or before July 1, 2001, without any further documentation on behalf of either party hereto.

Except for the temporary construction easement described immediately hereinabove and the easement rights for ingress and egress described at paragraph 5 (C) hereinabove, Lessor shall not have any easement rights of any nature relative to the adjoining real estate owned by Lessee, including, but not limited to, an easement by prescription for access, any implied easement of any nature, or any easement of necessity. Lessor, for itself, and its heirs, successors and assigns, waives, any rights to any such easements.

(G) Lessor shall not be required to make the Improvements if the Grant is not available for any reason.

7. **Improvements by Lessee.** Lessee shall have the right during the term of this Lease and any extension thereof, at its sole cost and expense, to make such alterations, Improvements, and additions to the Premises as it shall deem necessary or desirable in

connection with its use of the Premises and its business on the Premises, contingent upon the prior written consent of Lessor, which consent shall not be unreasonably withheld, and further provided that such alterations, Improvements and additions to the Premises shall not conflict with the Grant Agreement. Lessee shall receive no deductions or setoffs against the rental payments due under this Lease for Improvements or for any increase in the market value of the Premises due to such Improvements.

8 **Maintenance Responsibilities.** Lessee shall, at its sole cost and expense, maintain the Premises in good, substantial, and sufficient condition, repair and order, reasonable wear and tear excepted.

9. **Compliance with Laws and Grant Agreement.** Lessee shall comply with all laws, statutes, ordinances and regulations, of all governmental authorities and also with any direction made pursuant to law by any public officer or officers with respect to the use of the Premises or to any abatement of nuisance arising from Lessee's use of the Premises. In addition, Lessee shall comply in all respects with the provisions of the Grant Agreement.

10. **Insurance.** Lessee shall provide, throughout the term of this Lease and any extension thereof, at its sole cost and expense, the following insurance coverage with respect to the Premises:

(A) Lessee agrees to carry, at its own expense, an all-risk insurance policy in an amount of not less than the full replacement cost of the real estate, and Improvements, without provision for co-insurance or for deductible in excess of Ten Thousand Dollars ($10,000.00). Lessee shall, at its own cost and expense during the Lease term, carry insurance against fire, vandalism, malicious mischief and such other perils as are from time to time included in a standard extended coverage endorsement, insuring all trade fixtures, furnishings, equipment and all other items of personal property located at the Premises. Lessee shall furnish to Lessor a copy of its policy or certificate of insurance naming Lessor a loss payee and requiring at least fifteen (15) days prior written notice to Lessor of the canceling of such policy.

(B) Lessee shall, at its own cost and expense during the Lease term, carry commercial general liability insurance, excluding land and sheet pile, and the deletion of any XCU (explosion, collapse and underground) exclusion, products/completed operations protecting Lessee and Lessor in an amount not less than Two Million Dollars ($2,000,000.00) with respect to any one person, and in the amount of Two Million Dollars ($2,000,000.00) with respect to any one accident, and in the amount of Three Hundred Thousand Dollars ($300,000.00) in respect to property damage, as outlined in paragraph (A) above. Such insurance shall include contractual liability coverage for the indemnification obligations of Lessee contained in this Lease. Lessee shall pay all insurance premiums when and as the same become due. All policies required to be carried by the Lessee shall include Lessor as an additional named insured, shall be issued by financially responsible companies licensed by the State of Wisconsin to issue the type of insurance being carried, and shall specifically provide that they shall not be canceled or amended without at least thirty (30) days prior written notice to Lessor of such cancellation or amendment. Lessee shall provide to Lessor, at Lessor's option, the actual policies of insurance called for herein, or a Certificate of Insurance coverage.

(C) Workers compensation, employer's liability and such other insurance as may be necessary to comply with applicable laws.

(D) Anything in this Lease to the contrary notwithstanding, neither Lessor or Lessee shall be liable to the other for any loss or damage to property, or injury to or death of persons, occurring on the leased Premises, or the adjoining properties, parking area, sidewalks, decks, slips, docks, streets, alleys or passageways, or in any manner growing out of or in connection with Lessee's use and occupancy of the leased Premises, or the condition thereof or adjoining parking areas, streets, sidewalks, alleys, passageways, docks, decks, or slips caused by the negligence or fault of Lessee, Lessor, or of their respective agents, employees, subtenants, licensees, assignees or invitees, to the extent that such loss or damage to property or injury to or death of persons, is covered or indemnified by insurance carried by the other party (regardless of whether such insurance is payable to or protects Lessee or Lessor, or both) or for which such party is otherwise reimbursed; and Lessee and Lessor each respectively hereby waive all right of recovery against the other, its agents, employees, subtenants, licensees, assignees or invitees, for any such loss or damage to property or injury to or death of any persons to the extent that the same is covered or indemnified by proceeds received from any such insurance, or for which reimbursement is otherwise received.

(E) Lessee shall provide Lessor with a copy of all policies of insurance required herein.

11. Indemnification. Lessee shall indemnify and hold Lessor harmless from any and all liability, loss or damage claims, of whatever kind or nature which Lessor may suffer or incur as the result of: (a) any injury or damage to persons or property resulting from the condition of the Premises and the negligent, reckless, intentional or otherwise wrongful acts of Lessee, its employees, agents, contractors, or invitees on the Premises, or arising from Lessee's use, operation or maintenance of the Premises and its activities relating thereto; and (b) any matter for which Lessor is required to indemnify or hold WISDOT harmless pursuant to Section 11.1 of the Grant Agreement.

12. Utilities. Lessee shall timely pay for all utilities used or consumed in or about the Premises.

13. Damages to Premises. If the Premises or any portion thereof are at any time during the term of this Lease, or any extension thereof, damaged by fire or other casualty so as to render the same or any portion thereof untenantable or unsuitable for the use or purpose of Lessee, then all proceeds from insurance covering such casualty shall be payable to Lessee to be used solely for the purpose of restoring the Premises and Improvements to the same condition they were in prior to the casualty. If the cost of restoring the Premises and Improvements exceeds the proceeds from insurance covering such casualty, then Lessee shall pay such additional amounts as may be necessary to restore the Premises and Improvements. Rental payments required by this lease shall not abate during the period of any such repair, restoration or rebuilding.

14. Condemnation.

(A) In the event the whole of the Premises shall be permanently condemned by any governmental agency or political subdivision or sold to any governmental agency or political subdivision in lieu of condemnation, then this Lease shall expire on the date the Premises shall be so taken or the date of sale in lieu of condemnation, and rent shall be apportioned as of that date. The entire award or proceeds of sale allowed to Lessor and Lessee shall be paid to and received by the parties jointly and deposited in a fund to be disbursed as follows:

(i) First, Lessor shall be paid the amount needed to completely pay and satisfy all amounts owing to WISDOT pursuant to the Grant Agreement.

(ii) Second, Lessor shall be paid all rental payments for the balance of the lease (discounted to present value, utilizing a present value calculation at the Town's then current cost of borrowing funds).

(ii) The balance, if any, shall be paid to Lessee.

(iii) For purposes of this subparagraph (A), a permanent taking of the Premises shall be deemed to have occurred if it results in the grant having to be repaid to WISDOT immediately upon the occurrence of the taking, pursuant to the terms of the Grant Agreement.

(B) Subject to the provisions contained in subparagraph (C) below, in the event a portion of the Premises (but not the whole thereof) shall be permanently condemned by any governmental agency or political subdivision or sold to any governmental agency or political subdivision in lieu of condemnation, this Lease and all of the covenants, agreements, provisions and conditions hereof shall remain in full force and effect, notwithstanding such taking or sale, as to all of the Premises not so taken or sold, except as hereinafter expressly provided. The entire award or proceeds of sale allocated to Lessor and Lessee shall be paid to the parties jointly and deposited in a fund to be disbursed as follows:

(i) First, Lessor shall be paid that portion of the award which is allocable to the land taken or sold.

(ii) The balance of the funds remaining shall thereupon be paid to Lessee, who shall restore, repair and rebuild any Improvements upon the Premises in such manner that the condition and nature thereof after such restoration, repairing and rebuilding shall be substantially equivalent to, or at Lessee's option, better than the original type and character of the building and/or Improvements on the Premises after giving effect to any reduction in area of the Premises due to such taking or sale in lieu thereof. If any surplus of funds remains after the payments required under the preceding subparagraph, such surplus shall be paid over and become the property of Lessee.

(C) In the event a portion of the leased Premises (but not the whole thereof) shall be condemned by any governmental agency or political subdivision, or sold to any governmental agency or political subdivision in lieu of condemnation as contemplated under the provisions of subparagraph (B) above, and such taking or sale involves the taking or sale of a part of the Improvements situated on the Premises and results in making such Improvements unsuitable for the business of Lessee, then Lessee shall have the option, exercisable by notice delivered to Lessor within thirty (30) days following the date on which a portion of the Premises is taken or sold in lieu of condemnation, to treat such taking or sale as a taking of the whole of the Premises, and thereupon, the provisions set forth in subparagraph (A) above shall be deemed to govern such taking or sale.

15. Assignment and Subletting. The assignment or subletting of this Lease by Lessor, in whole or in part, is strictly prohibited. Lessee shall be permitted to assign all or any portion of its rights under this Lease to any parent, affiliate, successor or subsidiary organization of Lessee with the prior written approval of Lessor. Such approvals shall not be unreasonably withheld.

Lessee shall be permitted to assign its leasehold interest under this Lease, for collateral purposes.

16. Surrender of Possession. At the expiration or termination of this Lease, in any manner whatsoever, Lessee shall surrender the Premises and Improvements in good condition and repair, reasonable wear and tear excepted. Provided, however, that Lessee shall have the right to remove all trade fixtures, personal property, and equipment which may have been installed on the Premises or Improvements by Lessee, provided, that Lessee shall, at its sole cost and expense, repair any damage to the Premises and Improvements caused by such removal. Any property not so removed shall become the property of Lessor.

17. Lessee's Option to Purchase. Lessee shall have the option to purchase the Premises herein, pursuant to the following terms and conditions:

(A) Said option shall be exercisable at Lessee at any time after the expiration of the initial term of this Lease.

(B) In the event of the exercise by Lessee of the option described herein, the purchase price to be paid by Lessee to Lessor shall be eighty percent (80%) of the fair market value of the Premises at the time the option is exercised, less the following amounts:

(i) Any and all rental payments made by Lessee to Lessor, during the initial term or any renewal terms, pursuant to the terms of subparagraphs A and B of paragraph 4 of this Lease.

(ii) The fair market value of any Improvements made by the Lessee, during the initial term hereof or any renewal terms, to the

Premises, after the completion of the Improvements which are the subject of this Lease, and which are set out at paragraph 6 herein.

(iii) Language to the contrary herein notwithstanding, in the event the purchase price as calculated under this subparagraph B is zero or less than zero, due to the credits due Lessee hereunder, Lessor shall not be obligated to pay or reimburse the Lessee in any amount, and any amount by which the rental payments and fair market value of Improvements specified herein above exceed the purchase price shall remain the property of Lessor in the event Lessee does not exercise its option rights hereunder.

(C) Lessee shall exercise its option by giving written notice of such to Lessor. Within thirty (30) days from the date of said notice, Lessor and Lessee shall execute a formal contract of sale which shall provide that the sale shall be for cash and that the closing shall take place no later than sixty (60) days from the date of the written notice of exercise of the option. In the event that Lessee exercises its option as specified herein, Lessor shall convey title to the premises herein to Lessee, as of the date of closing, by warranty deed, free and clear of all liens and encumbrances, excepting only zoning and other ordinances of record, recorded easements for the distribution of utility and municipal services, recorded building and use restrictions.

18. Covenant of Title. Lessor covenants and agrees that it has full right and lawful authority to enter into this Lease for the full term aforesaid. Lessor further covenants and warrants that if Lessee shall discharge the obligations herein set forth to be performed by the Lessee, the Lessee shall have and enjoy during the term hereof the quiet and undisturbed possession of the Premises and Improvements herein.

19. Estoppel Certificate. Lessor and Lessee agree, without charge, at anytime and from time to time hereafter, within ten (10) days after written request therefor from the other, to execute in recordable form and deliver to the requesting party, a statement in writing clarifying (i) as to whether this Lease has been supplemented or amended, and, if so, the substance and manner of such supplement or amendment; (ii) as to the validity and force and effect of this Lease in accordance with its tenor as then constituted; (iii) as to existence of any default; (iv) as to the existence of any offsets, counterclaims or defenses thereto; (v) as to the commencement and expiration dates of the term of this Lease; and (vi) as to any other matters as may reasonably be so requested. Any such certificate may be relied upon by the party requesting it and any other person, firm or corporation to whom the same may be exhibited or delivered, and the contents of such certificate shall be binding upon the executing party.

20. Notices. Whenever in this Lease it shall be required or permitted that notice be given to either party hereto by the other, such notice shall be in writing and be given by personal delivery or by certified mail, return receipt requested, addressed as follows:

To Lessor: Town Chair
Town of Campbell
2219 Bainbridge Street
La Crosse, WI 54603

To Lessee: Noel C. Jordan, President, or James C. Reider
Skipperliner Industries. Inc.
621 Park Plaza Drive
La Crosse, WI 54601

A copy of each such notice shall be sent by the party giving said notice to:

Director, Bureau of Railroads & Harbors
Wisconsin Department of Transportation
P. 0. Box 7914
Madison, WI 53707-7914

Any party may change its address for the giving of notices at any time and from time to time by sending written notice of the address change to all other parties.

21. Default.

(A) If Lessee shall fail to pay rental or other charges due herein within thirty (30) days after notice of such default has been given to Lessee by Lessor, Lessee shall be in default under this Lease.

(B) If Lessee shall fail to perform any of the other terms, conditions or covenants of this Lease, for more than ten (10) days after notice of such default has been given to Lessee, then Lessee shall be in default under this Lease. Provided, however, and notwithstanding the foregoing, if the default is not capable of being cured within the ten (10) day period following such notice, and if Lessee has taken reasonable steps to initiate a cure of said default within said ten (10) day period, then at the sole discretion of the Lessor, communicated to the Lessee in writing, Lessee shall have a reasonable period, beyond the ten (10) day notice period, to cure such default.

(C) If Lessee shall be adjudged bankrupt or insolvent or makes an assignment for the benefit of creditors, or a receiver or trustee of Lessee's property shall be appointed and such receiver, as the case may be, shall not be discharged within sixty (60) days after such appointment, or if an execution or attachment is levied against Lessee's property, then in any such case, Lessee shall be in default under this Lease.

22. Rights and Responsibilities on Default. In the event of a default by Lessee, pursuant to the terms of paragraph 23. herein above, Lessor shall have the following rights:

(A) Lessor shall have the right at any time after a default by Lessee to declare this Lease void and the terms herein contained ended. Lessee shall pay all costs, expenses and

reasonable attorneys' fees that may be incurred or paid by Lessor in enforcing the covenants and agreements of this Lease.

23. Miscellaneous.

(A) No delay, waiver, omission, or forbearance on the part of either party to exercise any right, option, duty or power arising out of any breach or default by the other party of any of the terms, provisions, or covenants contained herein shall be deemed a waiver by that party of such right, option or power as against the other party for any subsequent breach or default by that party

(B) Nothing contained herein shall be deemed or construed by the parties hereto; nor by any third party, as creating the relationship of principal and agent or of partnership or of joint venture between the parties hereto, it being understood and agreed that neither the method of computation of rent nor any other provision contained herein nor any acts of the parties hereto, shall be deemed to create a relationship between the parties hereto other than the relationship of Lessor and Lessee. Whenever herein the singular is used, the same shall include the plural, and the masculine gender shall include the feminine and neuter gender.

(C) The headings of the several articles contained herein are for convenience only and do not define, limit or construe the contents of such articles. All negotiations, considerations, representations and understandings between the parties are incorporated herein, and may be modified or altered only by agreement in writing between the parties.

(D) The rights and obligations arising under this Lease are personal between Lessor and Lessee and their respective successors and assigns and such rights and obligations shall not be enforceable by any third party. Furthermore, Lessee recognizes that it has no third party rights arising out of any agreement between Lessor and any party other than Lessee regardless of the benefits accruing to Lessee by virtue of the terms of such agreement.

(E) In the event that any portions, articles or sections of this lease are rendered invalid by the decision of any court or by the enactment of any law, ordinance or regulation, such provision of this Lease will be deemed to have never been included therein, and the balance of this Lease shall continue in effect in accordance with its terms.

(F) None of the covenants, provisions, terms or conditions of this Lease to be kept or performed by Lessor or Lessee shall be in any manner modified, waived or abandoned, except by a written instrument duly signed by the parties and delivered to this Lessor and Lessee. This Lease contains the whole agreement of the parties.

(G) This Lease and the EXHIBITS, if any, attached hereto and forming a part hereof, set forth all the covenants, promises, agreements, conditions and understandings between Lessor and Lessee concerning the leased Premises and Improvements and there are no covenants, promises, agreements, conditions or understandings, either oral or written, between them other than as are herein set forth. No alteration, amendment, change or addition to this

Lease shall be binding upon Lessor or Lessee unless reduced to writing and signed by each party.

(H) This Lease shall be governed by, and construed in accordance with, the laws of the State of Wisconsin.

(I) Except as expressly otherwise provided, all of the terms, covenants, and conditions hereof shall be binding upon and inure to the benefit of the successors in interests and assigns of the parties hereto. Each of Lessor and Lessee represents and warrants that they have read the foregoing, that they have had the opportunity to review and consider the provisions of this Lease and that they have had the opportunity to consult with counsel of their choice.

(J) Language to the contrary herein notwithstanding, the parties shall be excused from the scheduled performance of their respective obligations occasioned by any event beyond their respective control, which shall include, without limitation, the following: acts of nature, strikes or other labor troubles, explosions, fires, vandalism, or malicious mischief, or other causes beyond the reasonable control of the parties. Such excuse shall remain, however, only so long as the event excusing performance shall continue and shall not excuse continued non-performance thereafter.

(K) The officers of Lessor and Lessee who are executing and attesting to this Lease hereby represent and warrant that they have full power, authority and right to execute this Lease, and said officers represent and warrant, jointly and severally, that the execution and delivery of this Lease has been duly authorized by the Board of Trustees of Lessor and the officers of Lessee, and the execution of this Lease by such officers is sufficient and legally binding on Lessor and Lessee, without the joinder or approval of any other party.

IN WITNESS WHEREOF, the parties have caused this Lease to be executed by their duly authorized representatives as of the date first above written:

Lessor:

TOWN OF CAMPBELL

By_____
Dan Kapanke, Town Chair

By_____
Linda Greene, Town Clerk

Lessee:

SKIPPERLINER INDUSTRIES, INC.

By_____
Noel C. Jordan, President

Schedule of Exhibits

EXHIBIT A Preliminary Legal description

EXHIBIT B Grant Agreement

EXHIBIT C Improvements

EXHIBIT D Temporary Construction Easement

original on file

First Amendment to Harbor Lease

The Harbor Lease entered into on the first day of March 2001 by and between Town of Campbell (hereinafter "Lessor"), and Skipperliner Industries, Inc. (hereinafter "Lessee") is hereby amended as follows:

Paragraph 4 (v) is amended to read as follows:

v. The monthly rental payment shall be determined in accordance with the attached May 23, 2006, *Harbor Lease Payments* schedule. The interest rates are fixed at 5.95% from July 1, 2001 to December 31, 2005 and 7.72% from January 1, 2006, through the final payment in March, 2020.

All other terms and conditions of the Harbor Lease dated March 1, 2001 remain in full force in effect.

Lessor:

TOWN OF CAMPBELL

By _____
Scott Johnson, Town Chair

By _____
Gloria Whitewater, Town Clerk

Lessee:

SKIPPERLINER INDUSTRIES, INC.

By _____
Noel C. Jordan, President

Principal #48700
Interest # 48710

Harbor Lease

COPY

May 23, 2006

Date	Payment	Interest	Principal	Balance
1/1/2005	$ 3,297.14	$2,044.94	$ 1,252.20	$ 411,172.05
2/1/2005	$ 3,297.14	$2,038.73	$ 1,258.41	$ 409,913.64
3/1/2005	$ 3,297.14	$2,032.49	$ 1,264.65	$ 408,648.99
4/1/2005	$ 3,297.14	$2,026.22	$ 1,270.92	$ 407,378.06
5/1/2005	$ 3,297.14	$2,019.92	$ 1,277.22	$ 406,100.84
6/1/2005	$ 3,297.14	$2,013.58	$ 1,283.56	$ 404,817.28
7/1/2005	$ 3,297.14	$2,007.22	$ 1,289.92	$ 403,527.36
8/1/2005	$ 3,297.14	$2,000.82	$ 1,296.32	$ 402,231.05
9/1/2005	$ 3,297.14	$1,994.40	$ 1,302.74	$ 400,928.30
10/1/2005	$ 3,297.14	$1,987.94	$ 1,309.20	$ 399,619.10
11/1/2005	$ 3,297.14	$1,981.44	$ 1,315.70	$ 398,303.40
12/1/2005	$ 3,297.14	$1,974.92	$ 1,322.22	$ 396,981.18
1/1/2006	$ 3,840.00	$1,968.37	$ 1,871.63	$ 395,109.55
2/1/2006	$ 3,840.00	$2,541.87	$ 1,298.13	$ 393,811.42
3/1/2006	$ 3,840.00	$2,533.52	$ 1,306.48	$ 392,504.94
4/1/2006	$ 3,840.00	$2,525.12	$ 1,314.88	$ 391,190.05
5/1/2006	$ 3,840.00	$2,516.66	$ 1,323.34	$ 389,866.71
6/1/2006	$ 3,840.00	$2,508.14	$ 1,331.86	$ 388,534.85
7/1/2006	$ 3,840.00	$2,499.57	$ 1,340.43	$ 387,194.43
8/1/2006	$ 3,840.00	$2,490.95	$ 1,349.05	$ 385,845.38
9/1/2006	$ 3,840.00	$2,482.27	$ 1,357.73	$ 384,487.65
10/1/2006	$ 3,840.00	$2,473.54	$ 1,366.46	$ 383,121.19
11/1/2006	$ 3,840.00	$2,464.75	$ 1,375.25	$ 381,745.93
12/1/2006	$ 3,840.00	$2,455.90	$ 1,384.10	$ 380,361.83
1/1/2007	$ 3,840.00	$2,446.99	$ 1,393.01	$ 378,968.83
2/1/2007	$ 3,840.00	$2,438.03	$ 1,401.97	$ 377,566.86
3/1/2007	$ 3,840.00	$2,429.01	$ 1,410.99	$ 376,155.87
4/1/2007	$ 3,840.00	$2,419.94	$ 1,420.06	$ 374,735.81
5/1/2007	$ 3,840.00	$2,410.80	$ 1,429.20	$ 373,306.61
6/1/2007	$ 3,840.00	$2,401.61	$ 1,438.39	$ 371,868.22
7/1/2007	$ 3,840.00	$2,392.35	$ 1,447.65	$ 370,420.57
8/1/2007	$ 3,840.00	$2,383.04	$ 1,456.96	$ 368,963.61
9/1/2007	$ 3,840.00	$2,373.67	$ 1,466.33	$ 367,497.27
10/1/2007	$ 3,840.00	$2,364.23	$ 1,475.77	$ 366,021.50
11/1/2007	$ 3,840.00	$2,354.74	$ 1,485.26	$ 364,536.24
12/1/2007	$ 3,840.00	$2,345.18	$ 1,494.82	$ 363,041.43
1/1/2008	$ 3,840.00	$2,335.57	$ 1,504.43	$ 361,536.99
2/1/2008	$ 3,840.00	$2,325.89	$ 1,514.11	$ 360,022.88
3/1/2008	$ 3,840.00	$2,316.15	$ 1,523.85	$ 358,499.03
4/1/2008	$ 3,840.00	$2,306.34	$ 1,533.66	$ 356,965.37
5/1/2008	$ 3,840.00	$2,296.48	$ 1,543.52	$ 355,421.85
6/1/2008	$ 3,840.00	$2,286.55	$ 1,553.45	$ 353,868.40
7/1/2008	$ 3,840.00	$2,276.55	$ 1,563.45	$ 352,304.95
8/1/2008	$ 3,840.00	$2,266.50	$ 1,573.50	$ 350,731.44
9/1/2008	$ 3,840.00	$2,256.37	$ 1,583.63	$ 349,147.82
10/1/2008	$ 3,840.00	$2,246.18	$ 1,593.82	$ 347,554.00
11/1/2008	$ 3,840.00	$2,235.93	$ 1,604.07	$ 345,949.93
12/1/2008	$ 3,840.00	$2,225.61	$ 1,614.39	$ 344,335.54
1/1/2009	$ 3,840.00	$2,215.23	$ 1,624.77	$ 342,710.77
2/1/2009	$ 3,840.00	$2,204.77	$ 1,635.23	$ 341,075.54
3/1/2009	$ 3,840.00	$2,194.25	$ 1,645.75	$ 339,429.79

2006 7.72%

2007

2008

2009

Date	Payment	Interest	Principal	Balance
4/1/2009	$ 3,840.00	$2,183.67	$ 1,656.33	$ 337,773.46
5/1/2009	$ 3,840.00	$2,173.01	$ 1,666.99	$ 336,106.47
6/1/2009	$ 3,840.00	$2,162.28	$ 1,677.72	$ 334,428.75
7/1/2009	$ 3,840.00	$2,151.49	$ 1,688.51	$ 332,740.24
8/1/2009	$ 3,840.00	$2,140.63	$ 1,699.37	$ 331,040.87
9/1/2009	$ 3,840.00	$2,129.70	$ 1,710.30	$ 329,330.57
10/1/2009	$ 3,840.00	$2,118.69	$ 1,721.31	$ 327,609.26
11/1/2009	$ 3,840.00	$2,107.62	$ 1,732.38	$ 325,876.88
12/1/2009	$ 3,840.00	$2,096.47	$ 1,743.53	$ 324,133.36
1/1/2010	$ 3,840.00	$2,085.26	$ 1,754.74	$ 322,378.62
2/1/2010	$ 3,840.00	$2,073.97	$ 1,766.03	$ 320,612.58
3/1/2010	$ 3,840.00	$2,062.61	$ 1,777.39	$ 318,835.19
4/1/2010	$ 3,840.00	$2,051.17	$ 1,788.83	$ 317,046.37
5/1/2010	$ 3,840.00	$2,039.66	$ 1,800.34	$ 315,246.03
6/1/2010	$ 3,840.00	$2,028.08	$ 1,811.92	$ 313,434.11
7/1/2010	$ 3,840.00	$2,016.43	$ 1,823.57	$ 311,610.54
8/1/2010	$ 3,840.00	$2,004.69	$ 1,835.31	$ 309,775.23
9/1/2010	$ 3,840.00	$1,992.89	$ 1,847.11	$ 307,928.12
10/1/2010	$ 3,840.00	$1,981.00	$ 1,859.00	$ 306,069.13
11/1/2010	$ 3,840.00	$1,969.04	$ 1,870.96	$ 304,198.17
12/1/2010	$ 3,840.00	$1,957.01	$ 1,882.99	$ 302,315.18
1/1/2011	$ 3,840.00	$1,944.89	$ 1,895.11	$ 300,420.07
2/1/2011	$ 3,840.00	$1,932.70	$ 1,907.30	$ 298,512.77
3/1/2011	$ 3,840.00	$1,920.43	$ 1,919.57	$ 296,593.21
4/1/2011	$ 3,840.00	$1,908.08	$ 1,931.92	$ 294,661.29
5/1/2011	$ 3,840.00	$1,895.65	$ 1,944.35	$ 292,716.94
6/1/2011	$ 3,840.00	$1,883.15	$ 1,956.85	$ 290,760.09
7/1/2011	$ 3,840.00	$1,870.56	$ 1,969.44	$ 288,790.65
8/1/2011	$ 3,840.00	$1,857.89	$ 1,982.11	$ 286,808.53
9/1/2011	$ 3,840.00	$1,845.13	$ 1,994.87	$ 284,813.67
10/1/2011	$ 3,840.00	$1,832.30	$ 2,007.70	$ 282,805.97
11/1/2011	$ 3,840.00	$1,819.39	$ 2,020.61	$ 280,785.35
12/1/2011	$ 3,840.00	$1,806.39	$ 2,033.61	$ 278,751.74
1/1/2012	$ 3,840.00	$1,793.30	$ 2,046.70	$ 276,705.04
2/1/2012	$ 3,840.00	$1,780.14	$ 2,059.86	$ 274,645.18
3/1/2012	$ 3,840.00	$1,766.88	$ 2,073.12	$ 272,572.06
4/1/2012	$ 3,840.00	$1,753.55	$ 2,086.45	$ 270,485.61
5/1/2012	$ 3,840.00	$1,740.12	$ 2,099.88	$ 268,385.73
6/1/2012	$ 3,840.00	$1,726.61	$ 2,113.39	$ 266,272.35
7/1/2012	$ 3,840.00	$1,713.02	$ 2,126.98	$ 264,145.37
8/1/2012	$ 3,840.00	$1,699.34	$ 2,140.66	$ 262,004.70
9/1/2012	$ 3,840.00	$1,685.56	$ 2,154.44	$ 259,850.27
10/1/2012	$ 3,840.00	$1,671.70	$ 2,168.30	$ 257,681.97
11/1/2012	$ 3,840.00	$1,657.75	$ 2,182.25	$ 255,499.72
12/1/2012	$ 3,840.00	$1,643.71	$ 2,196.29	$ 253,303.44
1/1/2013	$ 3,840.00	$1,629.59	$ 2,210.41	$ 251,093.02
2/1/2013	$ 3,840.00	$1,615.37	$ 2,224.63	$ 248,868.39
3/1/2013	$ 3,840.00	$1,601.05	$ 2,238.95	$ 246,629.44
4/1/2013	$ 3,840.00	$1,586.65	$ 2,253.35	$ 244,376.09
5/1/2013	$ 3,840.00	$1,572.15	$ 2,267.85	$ 242,108.24
6/1/2013	$ 3,840.00	$1,557.56	$ 2,282.44	$ 239,825.81

Date	Payment	Interest	Principal	Balance
7/1/2013	$ 3,840.00	$1,542.88	$ 2,297.12	$ 237,528.69
8/1/2013	$ 3,840.00	$1,528.10	$ 2,311.90	$ 235,216.79
9/1/2013	$ 3,840.00	$1,513.23	$ 2,326.77	$ 232,890.02
10/1/2013	$ 3,840.00	$1,498.26	$ 2,341.74	$ 230,548.28
11/1/2013	$ 3,840.00	$1,483.19	$ 2,356.81	$ 228,191.47
12/1/2013	$ 3,840.00	$1,468.03	$ 2,371.97	$ 225,819.50
1/1/2014	$ 3,840.00	$1,452.77	$ 2,387.23	$ 223,432.27
2/1/2014	$ 3,840.00	$1,437.41	$ 2,402.59	$ 221,029.69
3/1/2014	$ 3,840.00	$1,421.96	$ 2,418.04	$ 218,611.65
4/1/2014	$ 3,840.00	$1,406.40	$ 2,433.60	$ 216,178.05
5/1/2014	$ 3,840.00	$1,390.75	$ 2,449.25	$ 213,728.79
6/1/2014	$ 3,840.00	$1,374.99	$ 2,465.01	$ 211,263.78
7/1/2014	$ 3,840.00	$1,359.13	$ 2,480.87	$ 208,782.91
8/1/2014	$ 3,840.00	$1,343.17	$ 2,496.83	$ 206,286.08
9/1/2014	$ 3,840.00	$1,327.11	$ 2,512.89	$ 203,773.19
10/1/2014	$ 3,840.00	$1,310.94	$ 2,529.06	$ 201,244.13
11/1/2014	$ 3,840.00	$1,294.67	$ 2,545.33	$ 198,698.80
12/1/2014	$ 3,840.00	$1,278.30	$ 2,561.70	$ 196,137.10
1/1/2015	$ 3,840.00	$1,261.82	$ 2,578.18	$ 193,558.91
2/1/2015	$ 3,840.00	$1,245.23	$ 2,594.77	$ 190,964.14
3/1/2015	$ 3,840.00	$1,228.54	$ 2,611.46	$ 188,352.68
4/1/2015	$ 3,840.00	$1,211.74	$ 2,628.26	$ 185,724.41
5/1/2015	$ 3,840.00	$1,194.83	$ 2,645.17	$ 183,079.24
6/1/2015	$ 3,840.00	$1,177.81	$ 2,662.19	$ 180,417.05
7/1/2015	$ 3,840.00	$1,160.68	$ 2,679.32	$ 177,737.73
8/1/2015	$ 3,840.00	$1,143.45	$ 2,696.55	$ 175,041.18
9/1/2015	$ 3,840.00	$1,126.10	$ 2,713.90	$ 172,327.28
10/1/2015	$ 3,840.00	$1,108.64	$ 2,731.36	$ 169,595.91
11/1/2015	$ 3,840.00	$1,091.07	$ 2,748.93	$ 166,846.98
12/1/2015	$ 3,840.00	$1,073.38	$ 2,766.62	$ 164,080.36
1/1/2016	$ 3,840.00	$1,055.58	$ 2,784.42	$ 161,295.95
2/1/2016	$ 3,840.00	$1,037.67	$ 2,802.33	$ 158,493.62
3/1/2016	$ 3,840.00	$1,019.64	$ 2,820.36	$ 155,673.26
4/1/2016	$ 3,840.00	$1,001.50	$ 2,838.50	$ 152,834.76
5/1/2016	$ 3,840.00	$983.24	$ 2,856.76	$ 149,977.99
6/1/2016	$ 3,840.00	$964.86	$ 2,875.14	$ 147,102.85
7/1/2016	$ 3,840.00	$946.36	$ 2,893.64	$ 144,209.21
8/1/2016	$ 3,840.00	$927.75	$ 2,912.25	$ 141,296.96
9/1/2016	$ 3,840.00	$909.01	$ 2,930.99	$ 138,365.97
10/1/2016	$ 3,840.00	$890.15	$ 2,949.85	$ 135,416.13
11/1/2016	$ 3,840.00	$871.18	$ 2,968.82	$ 132,447.30
12/1/2016	$ 3,840.00	$852.08	$ 2,987.92	$ 129,459.38
1/1/2017	$ 3,840.00	$832.86	$ 3,007.14	$ 126,452.24
2/1/2017	$ 3,840.00	$813.51	$ 3,026.49	$ 123,425.75
3/1/2017	$ 3,840.00	$794.04	$ 3,045.96	$ 120,379.78
4/1/2017	$ 3,840.00	$774.44	$ 3,065.56	$ 117,314.23
5/1/2017	$ 3,840.00	$754.72	$ 3,085.28	$ 114,228.95
6/1/2017	$ 3,840.00	$734.87	$ 3,105.13	$ 111,123.82
7/1/2017	$ 3,840.00	$714.90	$ 3,125.10	$ 107,998.72
8/1/2017	$ 3,840.00	$694.79	$ 3,145.21	$ 104,853.51
9/1/2017	$ 3,840.00	$674.56	$ 3,165.44	$ 101,688.07

Date	Payment	Interest	Principal	Balance
10/1/2017	$ 3,840.00	$654.19	$ 3,185.81	$ 98,502.26
11/1/2017	$ 3,840.00	$633.70	$ 3,206.30	$ 95,295.96
12/1/2017	$ 3,840.00	$613.07	$ 3,226.93	$ 92,069.03
1/1/2018	$ 3,840.00	$592.31	$ 3,247.69	$ 88,821.34
2/1/2018	$ 3,840.00	$571.42	$ 3,268.58	$ 85,552.76
3/1/2018	$ 3,840.00	$550.39	$ 3,289.61	$ 82,263.15
4/1/2018	$ 3,840.00	$529.23	$ 3,310.77	$ 78,952.37
5/1/2018	$ 3,840.00	$507.93	$ 3,332.07	$ 75,620.30
6/1/2018	$ 3,840.00	$486.49	$ 3,353.51	$ 72,266.79
7/1/2018	$ 3,840.00	$464.92	$ 3,375.08	$ 68,891.71
8/1/2018	$ 3,840.00	$443.20	$ 3,396.80	$ 65,494.91
9/1/2018	$ 3,840.00	$421.35	$ 3,418.65	$ 62,076.26
10/1/2018	$ 3,840.00	$399.36	$ 3,440.64	$ 58,635.62
11/1/2018	$ 3,840.00	$377.22	$ 3,462.78	$ 55,172.84
12/1/2018	$ 3,840.00	$354.95	$ 3,485.05	$ 51,687.79
1/1/2019	$ 3,840.00	$332.52	$ 3,507.48	$ 48,180.31
2/1/2019	$ 3,840.00	$309.96	$ 3,530.04	$ 44,650.27
3/1/2019	$ 3,840.00	$287.25	$ 3,552.75	$ 41,097.52
4/1/2019	$ 3,840.00	$264.39	$ 3,575.61	$ 37,521.91
5/1/2019	$ 3,840.00	$241.39	$ 3,598.61	$ 33,923.31
6/1/2019	$ 3,840.00	$218.24	$ 3,621.76	$ 30,301.55
7/1/2019	$ 3,840.00	$194.94	$ 3,645.06	$ 26,656.49
8/1/2019	$ 3,840.00	$171.49	$ 3,668.51	$ 22,987.98
9/1/2019	$ 3,840.00	$147.89	$ 3,692.11	$ 19,295.87
10/1/2019	$ 3,840.00	$124.14	$ 3,715.86	$ 15,580.00
11/1/2019	$ 3,840.00	$100.23	$ 3,739.77	$ 11,840.23
12/1/2019	$ 3,840.00	$76.17	$ 3,763.83	$ 8,076.41
1/1/2020	$ 3,840.00	$51.96	$ 3,788.04	$ 4,288.36
2/1/2020	$ 3,840.00	$27.59	$ 3,812.41	$ 475.95
3/1/2020	$ 479.01	$3.06	$ 475.95	$ -

AGREEMENT

THIS AGREEMENT (the "**Agreement**") dated as of the 2nd day of Aprila, 2012, is by and between SKIPPERLINER ACQUISITIONS, LLC ("**Skipperliner Acquisitions**") and the TOWN OF CAMPBELL (the "**Town**").

RECITALS

A. Skipperliner Industries, Inc. ("**Borrower**") is indebted to the Town for various lending facilities and taxes.

B. Skipperliner Acquisitions has acquired substantially all of the real and personal property of Borrower.

C. The Town and Skipperliner Acquisitions desire to maintain an amicable relationship.

AGREEMENT

1. With respect to the outstanding State Trust Loan owed by Borrower to the Town in the current principal amount of approximately $355,000, Skipperliner Acquisitions, LLC agrees to make the following payments:

   A. the $100,000 that the Town of Campbell is holding may be cashed upon execution of the Agreement.
   B. $50,000 on or before August 1, 2013. Pd. 3-4-2013 ck # 1603/$50,000
   C. $50,000 on or before August 1, 2014. Pd. 3-3-2014 ck # 1841/$50,000
   D. $50,000 on or before August 1, 2015. Pd. 2-26-2015 ck # 2135/50,000 CH
   E. $50,000 on or before August 1, 2016. Pd. 2-26-16 ck # 2362/50,000 CH
   F. $50,000 on or before August 1, 2017. Pd 2-23-17 Ck Ck #2561/50,000.00

2. The Harbor Lease will be amended as attached on Exhibit A.

3. With respect to past personal property taxes Skipperliner Acquisitions, LLC will work together to determine the personal property that remains at the property on January 2011 with the personal property that was present in January 2009. Skipperliner Acquisitions, LLC will pay the percentage of the unpaid personal taxes equal to the ratio of the 2009 personal property value compared to 2011 personal property value. Molly Griffith will be the representative of the Skipperliner Acquisitions, LLC and Town Board Chairman Scott Johnson will be the representative of the Town. No interest or penalties will be added to the past due payment.

4. If the Town begins charging for the use of public boat ramps, Skipperliner Acquisitions shall be allowed up to 150% for the use of the public ramp on the Skipperliner Acquisitions property. As Skipperliner Acquisitions maintains the ramp.

5. Skipperliner Acquisitions, LLC will make payment of PILOT payments on or before January 31 of each year during which the amended Harbor Lease is in place.

This agreement is entered into and effective as of April 3, 2012.

TOWN OF CAMPBELL

By: _____
Name: Scott Johnson
Title: Town Chair

By _____
Name: Chadwick J. Hawkins
Title: Town Clerk

SKIPPERLINER ACQUISITIONS, LLC

By: _____
Name: George B. Griffith
Title: President

SECOND AMENDMENT TO HARBOR LEASE

THIS LEASE AMENDMENT is entered into by and between Town of Campbell, a municipal corporation, 2219 Bainbridge Street, La Crosse, WI 54603 (hereinafter "Lessor") and Skipperliner Acquisitions, LLC, a Wisconsin limited liability company, 127 Marina Drive, La Crosse, WI 54603.

WHEREAS, Lessor and Skipperliner Industries, Inc. entered into a harbor lease agreement on March 1st, 2001 (hereinafter called "Lease") for the premises referenced in paragraph 1(A) of the Lease (hereinafter called "Premises"); and

WHEREAS, Skipperliner Industries, Inc. assigned it rights and obligations under the Lease to Lessee;

WHEREAS, the Lessor and Lessee desire to amend, modify and supplement the Lease as provided in paragraph 23 of the Lease.

NOW, THEREFORE, it is mutually agreed as follows:

(I) Paragraph 4(A)(iv) and (v) of the Lease and the First Amendment to Lease dated March 1st, 2001, are hereby amended in its entirety to read as follows:

4(A)(iv) The monthly rental payment shall be determined in accordance with the attached Harbor Lease Payment schedule dated June 1st, 2011.

(II) Paragraph 4(B) is amended in its entirety to read as follows:

4(B) Rent for Option Period. In the event the Lessee exercises the option to extend lease, as provided in paragraph 3 of this Lease, the initial monthly rent shall be $500.00 ("Base Rent") per month for the period of July 1st, 2026 through June 30th, 2027. The Base Rent shall be increased on July 1st, 2027 and as of July 1st of each year thereafter ("Adjustment Date") based upon the percentage increase, if any, in the Cost of Living Index over the last twelve (12) months preceding the Adjustment Date. The Cost of Living Index referenced above shall be the Cost of Living Index published by the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index, U.S. Cities' Average All Items.

(III) Paragraph 17 is amended in its entirety to read as follows:

17. First Right of Refusal. Lessor grants to the Lessee the right of first refusal for the Premises, pursuant to the following terms and conditions:

(A) Lessor shall not, at any time during the term or extension period of this Lease, sell all or any part of the Premises, without first giving written notice of the proposed sale to the Lessee (hereafter referred to as "Notice of Sale").

(B) The Notice of Sale shall include the exact and complete terms of the proposed sale and shall have attached to it a true and correct copy of the bona fide offer to purchase or other purchase agreement, and all counteroffers, if any, duly executed by the Lessor and the prospective purchaser.

(C) Lessor shall deliver to Lessee such Notice of Sale by personal delivery or by certified mail, return receipt requested, addressed to Lessee at 127 Marina Drive, La Crosse, WI 54603.

(D) For a period of thirty (30) days after receipt by Lessee of the Notice of Sale, Lessee shall have the right to give written notice to Lessor of Lessee's right to purchase Premises, or the interest or part proposed to be sold, on the same terms, price, and conditions as set forth in the Notice of Sale. Said notice of exercise of right to purchase shall be delivered to Lessor personally or mailed to 2219 Bainbridge Street, La Crosse, WI 54603 by certified mail, return receipt requested.

(E) In the event that Lessee declines to exercise its right of first refusal after receipt of the Notice of Sale or does not mail or deliver written notice of Lessee exercise of the right granted within the thirty (30) day period, then Lessee's right of first refusal shall terminate, and Lessor may sell the Premises, or the interest or part proposed to be sold, to the prospective purchaser on the same terms set forth in the Notice of Sale. Lessee notice of exercise of its right of first refusal shall be deemed mailed on the date the same is postmarked.

(IV) All of the other provisions of the Lease, except as amended above, remain in full force and effect and are hereby ratified, approved and confirmed.

Dated this 20th day of September, 2011.

Town of Campbell ("Lessor")

By: Matt Johnson
Name:
Title:

Skipperliner Acquisitions, LLC ("Lessee")

By: Molly Griffith
Name: Molly Griffith
Title: Authorized Signatory

OPTION D - 2010 INTEREST, EXTEND TERM, REDUCE INTEREST
HARBOR LEASE PAYMENTS
SKIPPERLINER - CAMPBELL

	Interest	Payment	
Initial	5.95%	$ 3,297.14	
Revised 1-1-06	7.72%	$ 3,840.00	effective 1-01-2006
Revised 6-1-11	3.75%	$ 2,625.00	effective 6-01-2011
Lease expiration	30-Jun-26		

Date	Payment	Interest	Principal	Balance
				$ 462,076.00
7/1/2001	$ 3,297.14	$0.00	$ 3,297.14	$ 458,778.86
8/1/2001	$ 3,297.14	$2,274.78	$ 1,022.36	$ 457,756.50
9/1/2001	$ 3,297.14	$2,269.71	$ 1,027.43	$ 456,729.07
10/1/2001	$ 3,297.14	$2,264.61	$ 1,032.53	$ 455,696.54
11/1/2001	$ 3,297.14	$2,259.50	$ 1,037.64	$ 454,658.90
12/1/2001	$ 3,297.14	$2,254.35	$ 1,042.79	$ 453,616.11
1/1/2002	$ 3,297.14	$2,249.18	$ 1,047.96	$ 452,568.15
2/1/2002	$ 3,297.14	$2,243.98	$ 1,053.16	$ 451,514.99
3/1/2002	$ 3,297.14	$2,238.76	$ 1,058.38	$ 450,456.61
4/1/2002	$ 3,297.14	$2,233.51	$ 1,063.63	$ 449,392.99
5/1/2002	$ 3,297.14	$2,228.24	$ 1,068.90	$ 448,324.09
6/1/2002	$ 3,297.14	$2,222.94	$ 1,074.20	$ 447,249.89
7/1/2002	$ 3,297.14	$2,217.61	$ 1,079.53	$ 446,170.36
8/1/2002	$ 3,297.14	$2,212.26	$ 1,084.88	$ 445,085.48
9/1/2002	$ 3,297.14	$2,206.88	$ 1,090.26	$ 443,995.23
10/1/2002	$ 3,297.14	$2,201.48	$ 1,095.66	$ 442,899.56
11/1/2002	$ 3,297.14	$2,196.04	$ 1,101.10	$ 441,798.47
12/1/2002	$ 3,297.14	$2,190.58	$ 1,106.56	$ 440,691.91
1/1/2003	$ 3,297.14	$2,185.10	$ 1,112.04	$ 439,579.87
2/1/2003	$ 3,297.14	$2,179.58	$ 1,117.56	$ 438,462.31
3/1/2003	$ 3,297.14	$2,174.04	$ 1,123.10	$ 437,339.21
4/1/2003	$ 3,297.14	$2,168.47	$ 1,128.67	$ 436,210.55
5/1/2003	$ 3,297.14	$2,162.88	$ 1,134.26	$ 435,076.28
6/1/2003	$ 3,297.14	$2,157.25	$ 1,139.89	$ 433,936.40
7/1/2003	$ 3,297.14	$2,151.60	$ 1,145.54	$ 432,790.86
8/1/2003	$ 3,297.14	$2,145.92	$ 1,151.22	$ 431,639.64
9/1/2003	$ 3,297.14	$2,140.21	$ 1,156.93	$ 430,482.71
10/1/2003	$ 3,297.14	$2,134.48	$ 1,162.66	$ 429,320.05
11/1/2003	$ 3,297.14	$2,128.71	$ 1,168.43	$ 428,151.62
12/1/2003	$ 3,297.14	$2,122.92	$ 1,174.22	$ 426,977.40
1/1/2004	$ 3,297.14	$2,117.10	$ 1,180.04	$ 425,797.36
2/1/2004	$ 3,297.14	$2,111.25	$ 1,185.89	$ 424,611.46
3/1/2004	$ 3,297.14	$2,105.37	$ 1,191.77	$ 423,419.69
4/1/2004	$ 3,297.14	$2,099.46	$ 1,197.68	$ 422,222.00
5/1/2004	$ 3,297.14	$2,093.52	$ 1,203.62	$ 421,018.38
6/1/2004	$ 3,297.14	$2,087.55	$ 1,209.59	$ 419,808.79
7/1/2004	$ 3,297.14	$2,081.55	$ 1,215.59	$ 418,593.20
8/1/2004	$ 3,297.14	$2,075.52	$ 1,221.62	$ 417,371.59
9/1/2004	$ 3,297.14	$2,069.47	$ 1,227.67	$ 416,143.91
10/1/2004	$ 3,297.14	$2,063.38	$ 1,233.76	$ 414,910.15
11/1/2004	$ 3,297.14	$2,057.26	$ 1,239.88	$ 413,670.28
12/1/2004	$ 3,297.14	$2,051.12	$ 1,246.02	$ 412,424.25

1/1/2005	$	3,297.14	$2,044.94	$	1,252.20	$ 411,172.05
2/1/2005	$	3,297.14	$2,038.73	$	1,258.41	$ 409,913.64
3/1/2005	$	3,297.14	$2,032.49	$	1,264.65	$ 408,648.99
4/1/2005	$	3,297.14	$2,026.22	$	1,270.92	$ 407,378.06
5/1/2005	$	3,297.14	$2,019.92	$	1,277.22	$ 406,100.84
6/1/2005	$	3,297.14	$2,013.58	$	1,283.56	$ 404,817.28
7/1/2005	$	3,297.14	$2,007.22	$	1,289.92	$ 403,527.36
8/1/2005	$	3,297.14	$2,000.82	$	1,296.32	$ 402,231.05
9/1/2005	$	3,297.14	$1,994.40	$	1,302.74	$ 400,928.30
10/1/2005	$	3,297.14	$1,987.94	$	1,309.20	$ 399,619.10
11/1/2005	$	3,297.14	$1,981.44	$	1,315.70	$ 398,303.40
12/1/2005	$	3,297.14	$1,974.92	$	1,322.22	$ 396,981.18
1/1/2006	$	3,840.00	$1,968.37	$	1,871.63	$ 395,109.55
2/1/2006	$	3,840.00	$2,541.87	$	1,298.13	$ 393,811.42
3/1/2006	$	3,840.00	$2,533.52	$	1,306.48	$ 392,504.94
4/1/2006	$	3,840.00	$2,525.12	$	1,314.88	$ 391,190.05
5/1/2006	$	3,840.00	$2,516.66	$	1,323.34	$ 389,866.71
6/1/2006	$	3,840.00	$2,508.14	$	1,331.86	$ 388,534.85
7/1/2006	$	3,840.00	$2,499.57	$	1,340.43	$ 387,194.43
8/1/2006	$	3,840.00	$2,490.95	$	1,349.05	$ 385,845.38
9/1/2006	$	3,840.00	$2,482.27	$	1,357.73	$ 384,487.65
10/1/2006	$	3,840.00	$2,473.54	$	1,366.46	$ 383,121.19
11/1/2006	$	3,840.00	$2,464.75	$	1,375.25	$ 381,745.93
12/1/2006	$	3,840.00	$2,455.90	$	1,384.10	$ 380,361.83
1/1/2007	$	3,840.00	$2,446.99	$	1,393.01	$ 378,968.83
2/1/2007	$	3,840.00	$2,438.03	$	1,401.97	$ 377,566.86
3/1/2007	$	3,840.00	$2,429.01	$	1,410.99	$ 376,155.87
4/1/2007	$	3,840.00	$2,419.94	$	1,420.06	$ 374,735.81
5/1/2007	$	3,840.00	$2,410.80	$	1,429.20	$ 373,306.61
6/1/2007	$	3,840.00	$2,401.61	$	1,438.39	$ 371,868.22
7/1/2007	$	3,840.00	$2,392.35	$	1,447.65	$ 370,420.57
8/1/2007	$	3,840.00	$2,383.04	$	1,456.96	$ 368,963.61
9/1/2007	$	3,840.00	$2,373.67	$	1,466.33	$ 367,497.27
10/1/2007	$	3,840.00	$2,364.23	$	1,475.77	$ 366,021.50
11/1/2007	$	3,840.00	$2,354.74	$	1,485.26	$ 364,536.24
12/1/2007	$	3,840.00	$2,345.18	$	1,494.82	$ 363,041.43
1/1/2008	$	3,840.00	$2,335.57	$	1,504.43	$ 361,536.99
2/1/2008	$	3,840.00	$2,325.89	$	1,514.11	$ 360,022.88
3/1/2008	$	3,840.00	$2,316.15	$	1,523.85	$ 358,499.03
4/1/2008	$	3,840.00	$2,306.34	$	1,533.66	$ 356,965.37
5/1/2008	$	3,840.00	$2,296.48	$	1,543.52	$ 355,421.85
6/1/2008	$	3,840.00	$2,286.55	$	1,553.45	$ 353,868.40
7/1/2008	$	3,840.00	$2,276.55	$	1,563.45	$ 352,304.95
8/1/2008	$	3,840.00	$2,266.50	$	1,573.50	$ 350,731.44
9/1/2008	$	3,840.00	$2,256.37	$	1,583.63	$ 349,147.82
10/1/2008	$	3,840.00	$2,246.18	$	1,593.82	$ 347,554.00
11/1/2008	$	3,840.00	$2,235.93	$	1,604.07	$ 345,949.93
12/1/2008	$	3,840.00	$2,225.61	$	1,614.39	$ 344,335.54
1/1/2009	$	3,840.00	$2,215.23	$	1,624.77	$ 342,710.77
2/1/2009	$	3,840.00	$2,204.77	$	1,635.23	$ 341,075.54
3/1/2009	$	3,840.00	$2,194.25	$	1,645.75	$ 339,429.79
4/1/2009	$	3,840.00	$2,183.67	$	1,656.33	$ 337,773.46
5/1/2009	$	3,840.00	$2,173.01	$	1,666.99	$ 336,106.47
6/1/2009	$	3,840.00	$2,162.28	$	1,677.72	$ 334,428.75
7/1/2009	$	3,840.00	$2,151.49	$	1,688.51	$ 332,740.24

			Int.	Principal	
8/1/2009	$	3,840.00	$2,140.63	$ 1,699.37	$ 331,040.87
9/1/2009	$	3,840.00	$2,129.70	$ 1,710.30	$ 329,330.57
10/1/2009	$	3,840.00	$2,118.69	$ 1,721.31	$ 327,609.26
11/1/2009	$	3,840.00	$2,107.62	$ 1,732.38	$ 325,876.88
12/1/2009	$	3,840.00	$2,096.47	$ 1,743.53	$ 324,133.36
1/1/2010			$2,085.26	$ (2,085.26)	$ 326,218.62
2/1/2010			$2,098.67	$ (2,098.67)	$ 328,317.29
3/1/2010			$2,112.17	$ (2,112.17)	$ 330,429.46
4/1/2010			$2,125.76	$ (2,125.76)	$ 332,555.23
5/1/2010			$2,139.44	$ (2,139.44)	$ 334,694.66
6/1/2010			$2,153.20	$ (2,153.20)	$ 336,847.87
7/1/2010			$2,167.05	$ (2,167.05)	$ 339,014.92
8/1/2010			$2,181.00	$ (2,181.00)	$ 341,195.92
9/1/2010			$2,195.03	$ (2,195.03)	$ 343,390.94
10/1/2010			$2,209.15	$ (2,209.15)	$ 345,600.09
11/1/2010			$2,223.36	$ (2,223.36)	$ 347,823.45
12/1/2010			$2,237.66	$ (2,237.66)	$ 350,061.12
1/1/2011			$2,252.06	$ (2,252.06)	$ 352,313.18
2/1/2011			$2,266.55	$ (2,266.55)	$ 354,579.73
3/1/2011			$2,281.13	$ (2,281.13)	$ 356,860.86
4/1/2011			$2,295.80	$ (2,295.80)	$ 359,156.66
5/1/2011			$2,310.57	$ (2,310.57)	$ 361,467.23
6/1/2011	$	2,625.00	$1,129.59	$ 1,495.41	$ 359,971.82
7/1/2011	$	2,625.00	$1,124.91	$ 1,500.09	$ 358,471.73
8/1/2011	$	2,625.00	$1,120.22	$ 1,504.78	$ 356,966.96
9/1/2011	$	2,625.00	$1,115.52	$ 1,509.48	$ 355,457.48
10/1/2011	$	2,625.00	$1,110.80	$ 1,514.20	$ 353,943.28
11/1/2011	$	2,625.00	$1,106.07	$ 1,518.93	$ 352,424.36
12/1/2011	$	2,625.00	$1,101.33	$ 1,523.67	$ 350,900.68
1/1/2012	$	2,625.00	$1,096.56	$ 1,528.44	$ 349,372.25
2/1/2012	$	2,625.00	$1,091.79	$ 1,533.21	$ 347,839.03
3/1/2012	$	2,625.00	$1,087.00	$ 1,538.00	$ 346,301.03
4/1/2012	$	2,625.00	$1,082.19	$ 1,542.81	$ 344,758.22
5/1/2012	$	2,625.00	$1,077.37	$ 1,547.63	$ 343,210.59
6/1/2012	$	2,625.00	$1,072.53	$ 1,552.47	$ 341,658.12
7/1/2012	$	2,625.00	$1,067.68	$ 1,557.32	$ 340,100.81
8/1/2012	$	2,625.00	$1,062.82	$ 1,562.18	$ 338,538.62
9/1/2012	$	2,625.00	$1,057.93	$ 1,567.07	$ 336,971.55
10/1/2012	$	2,625.00	$1,053.04	$ 1,571.96	$ 335,399.59
11/1/2012	$	2,625.00	$1,048.12	$ 1,576.88	$ 333,822.71
12/1/2012	$	2,625.00	$1,043.20	$ 1,581.80	$ 332,240.91
1/1/2013	$	2,625.00	$1,038.25	$ 1,586.75	$ 330,654.16
2/1/2013	$	2,625.00	$1,033.29	$ 1,591.71	$ 329,062.46
3/1/2013	$	2,625.00	$1,028.32	$ 1,596.68	$ 327,465.78
4/1/2013	$	2,625.00	$1,023.33	$ 1,601.67	$ 325,864.11
5/1/2013	$	2,625.00	$1,018.33	$ 1,606.67	$ 324,257.43
6/1/2013	$	2,625.00	$1,013.30	$ 1,611.70	$ 322,645.74
7/1/2013	$	2,625.00	$1,008.27	$ 1,616.73	$ 321,029.01
8/1/2013	$	2,625.00	$1,003.22	$ 1,621.78	$ 319,407.22
9/1/2013	$	2,625.00	$998.15	$ 1,626.85	$ 317,780.37
10/1/2013	$	2,625.00	$993.06	$ 1,631.94	$ 316,148.43
11/1/2013	$	2,625.00	$987.96	$ 1,637.04	$ 314,511.40
12/1/2013	$	2,625.00	$982.85	$ 1,642.15	$ 312,869.24
1/1/2014	$	2,625.00	$977.72	$ 1,647.28	$ 311,221.96
2/1/2014	$	2,625.00	$972.57	$ 1,652.43	$ 309,569.53

Pd 5/9/12

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7-26-12
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			INT		PRINCIPAL		
3-3-14	3/1/2014	$ 2,625.00	$967.40	$	1,657.60	$	307,911.93
3-31-14	4/1/2014	$ 2,625.00	$962.22	$	1,662.78	$	306,249.16
4-16-14	5/1/2014	$ 2,625.00	$957.03	$	1,667.97	$	304,581.19
5-28-14	6/1/2014	$ 2,625.00	$951.82	$	1,673.18	$	302,908.00
7-7-14	7/1/2014	$ 2,625.00	$946.59	$	1,678.41	$	301,229.59
7-28-14	8/1/2014	$ 2,625.00	$941.34	$	1,683.66	$	299,545.93 Balance
8-22-14	9/1/2014	$ 2,625.00	$936.08	$	1,688.92	$	297,857.01
9-15-14	10/1/2014	$ 2,625.00	$930.80	$	1,694.20	$	296,162.82
10-29-14	11/1/2014	$ 2,625.00	$925.51	$	1,699.49	$	294,463.33
11-17-14	12/1/2014	$ 2,625.00	$920.20	$	1,704.80	$	292,758.52
12-26-14	1/1/2015	$ 2,625.00	$914.87	$	1,710.13	$	291,048.40
1-22-14	2/1/2015	$ 2,625.00	$909.53	$	1,715.47	$	289,332.92
2/24/15	3/1/2015	$ 2,625.00	$904.17	$	1,720.83	$	287,612.09
3-23-15	4/1/2015	$ 2,625.00	$898.79	$	1,726.21	$	285,885.87
5-4-15	5/1/2015	$ 2,625.00	$893.39	$	1,731.61	$	284,154.27
6-8-15	6/1/2015	$ 2,625.00	$887.98	$	1,737.02	$	282,417.25
6-18-15	7/1/2015	$ 2,625.00	$882.55	$	1,742.45	$	280,674.80
7-23-15	8/1/2015	$ 2,625.00	$877.11	$	1,747.89	$	278,926.91
9-14-15	9/1/2015	$ 2,625.00	$871.65	$	1,753.35	$	277,173.56
9-22-15	10/1/2015	$ 2,625.00	$866.17	$	1,758.83	$	275,414.73
10-26-15	11/1/2015	$ 2,625.00	$860.67	$	1,764.33	$	273,650.40
11-23-15	12/1/2015	$ 2,625.00	$855.16	$	1,769.84	$	271,880.56
1-4-2016	1/1/2016	$ 2,625.00	$849.63	$	1,775.37	$	270,105.18
1-14-16	2/1/2016	$ 2,625.00	$844.08	$	1,780.92	$	268,324.26
2-2-16	3/1/2016	$ 2,625.00	$838.51	$	1,786.49	$	266,537.77
4-1-16	4/1/2016	$ 2,625.00	$832.93	$	1,792.07	$	264,745.70
4-25-16	5/1/2016	$ 2,625.00	$827.33	$	1,797.67	$	262,948.03
5-31-16	6/1/2016	$ 2,625.00	$821.71	$	1,803.29	$	261,144.75
6-13-16	7/1/2016	$ 2,625.00	$816.08	$	1,808.92	$	259,335.82 –
7-22-16	8/1/2016	$ 2,625.00	$810.42	$	1,814.58	$	257,521.25
8-18-16	9/1/2016	$ 2,625.00	$804.75	$	1,820.25	$	255,701.00
9-15-16	10/1/2016	$ 2,625.00	$799.07	$	1,825.93	$	253,875.07
10-25-16	11/1/2016	$ 2,625.00	$793.36	$	1,831.64	$	252,043.43
11-7-16	12/1/2016	$ 2,625.00	$787.64	$	1,837.36	$	250,206.06
12/28/16	1/1/2017	$ 2,625.00	$781.89	$	1,843.11	$	248,362.96
1/12/17	2/1/2017	$ 2,625.00	$776.13	$	1,848.87	$	246,514.09
2/23/17	3/1/2017	$ 2,625.00	$770.36	$	1,854.64	$	244,659.45
3/24/17	4/1/2017	$ 2,625.00	$764.56	$	1,860.44	$	242,799.01
4/27/17	5/1/2017	$ 2,625.00	$758.75	$	1,866.25	$	240,932.76
5/2/17	6/1/2017	$ 2,625.00	$752.91	$	1,872.09	$	239,060.67
6/29/17	7/1/2017	$ 2,625.00	$747.06	$	1,877.94	$	237,182.74
7/20/17	8/1/2017	$ 2,625.00	$741.20	$	1,883.80	$	235,298.93
8/29/17	9/1/2017	$ 2,625.00	$735.31	$	1,889.69	$	233,409.24
9/2/17	10/1/2017	$ 2,625.00	$729.40	$	1,895.60	$	231,513.64
10/9/17	11/1/2017	$ 2,625.00	$723.48	$	1,901.52	$	229,612.13
11/16/17	12/1/2017	$ 2,625.00	$717.54	$	1,907.46	$	227,704.66
1/a/18	1/1/2018	$ 2,625.00	$711.58	$	1,913.42	$	225,791.24
	2/1/2018	$ 2,625.00	$705.60	$	1,919.40	$	223,871.84
	3/1/2018	$ 2,625.00	$699.60	$	1,925.40	$	221,946.44
3-26-18	4/1/2018	$ 2,625.00	$693.58	$	1,931.42	$	220,015.02
4/23/18	5/1/2018	$ 2,625.00	$687.55	$	1,937.45	$	218,077.57
5-21-18	6/1/2018	$ 2,625.00	$681.49	$	1,943.51	$	216,134.06
6-28-18	7/1/2018	$ 2,625.00	$675.42	$	1,949.58	$	214,184.48
7/26/18	8/1/2018	$ 2,625.00	$669.33	$	1,955.67	$	212,228.80
9/7/18	9/1/2018	$ 2,625.00	$663.22	$	1,961.78	$	210,267.02

			Int.	Principal	
	10/1/2018	$ 2,625.00	$657.08	$ 1,967.92	$ 208,299.10
	11/1/2018	$ 2,625.00	$650.93	$ 1,974.07	$ 206,325.04
	12/1/2018	$ 2,625.00	$644.77	$ 1,980.23	$ 204,344.80
	1/1/2019	$ 2,625.00	$638.58	$ 1,986.42	$ 202,358.38
	2/1/2019	$ 2,625.00	$632.37	$ 1,992.63	$ 200,365.75
	3/1/2019	$ 2,625.00	$626.14	$ 1,998.86	$ 198,366.89
	4/1/2019	$ 2,625.00	$619.90	$ 2,005.10	$ 196,361.79
4/17/19	5/1/2019	$ 2,625.00	$613.63	$ 2,011.37	$ 194,350.42
	6/1/2019	$ 2,625.00	$607.35	$ 2,017.65	$ 192,332.77
	7/1/2019	$ 2,625.00	$601.04	$ 2,023.96	$ 190,308.81
	8/1/2019	$ 2,625.00	$594.72	$ 2,030.28	$ 188,278.52
9/3/2019	9/1/2019	$ 2,625.00	$588.37	$ 2,036.63	$ 186,241.89
9/16/2019	10/1/2019	$ 2,625.00	$582.01	$ 2,042.99	$ 184,198.90
10/10/2019	11/1/2019	$ 2,625.00	$575.62	$ 2,049.38	$ 182,149.52
11/20/2019	12/1/2019	$ 2,625.00	$569.22	$ 2,055.78	$ 180,093.74
12/2/2020	1/1/2020	$ 2,625.00	$562.79	$ 2,062.21	$ 178,031.53
2/17/2020	2/1/2020	$ 2,625.00	$556.35	$ 2,068.65	$ 175,962.88
3/17/2020	3/1/2020	$ 2,625.00	$549.88	$ 2,075.12	$ 173,887.76
3/16/2020	4/1/2020	$ 2,625.00	$543.40	$ 2,081.60	$ 171,806.16
4/20/2020	5/1/2020	$ 2,625.00	$536.89	$ 2,088.11	$ 169,718.06
5/29/2020	6/1/2020	$ 2,625.00	$530.37	$ 2,094.63	$ 167,623.43
6/25/2020	7/1/2020	$ 2,625.00	$523.82	$ 2,101.18	$ 165,522.25
7/17/2020	8/1/2020	$ 2,625.00	$517.26	$ 2,107.74	$ 163,414.51
8/31/2020	9/1/2020	$ 2,625.00	$510.67	$ 2,114.33	$ 161,300.18
9/16/2020	10/1/2020	$ 2,625.00	$504.06	$ 2,120.94	$ 159,179.24
11/2/2020	11/1/2020	$ 2,625.00	$497.44	$ 2,127.56	$ 157,051.67
11/24/2020	12/1/2020	$ 2,625.00	$490.79	$ 2,134.21	$ 154,917.46
1/7/2021	1/1/2021	$ 2,625.00	$484.12	$ 2,140.88	$ 152,776.58
2/1/2021	2/1/2021	$ 2,625.00	$477.43	$ 2,147.57	$ 150,629.00
3/2/21	3/1/2021	$ 2,625.00	$470.72	$ 2,154.28	$ 148,474.72
3/9/21	4/1/2021	$ 2,625.00	$463.98	$ 2,161.02	$ 146,313.70
4/24/21	5/1/2021	$ 2,625.00	$457.23	$ 2,167.77	$ 144,145.93
5/14/21	6/1/2021	$ 2,625.00	$450.46	$ 2,174.54	$ 141,971.39
6/10/21	7/1/2021	$ 2,625.00	$443.66	$ 2,181.34	$ 139,790.05
7/15/21	8/1/2021	$ 2,625.00	$436.84	$ 2,188.16	$ 137,601.89
9/3/21	9/1/2021	$ 2,625.00	$430.01	$ 2,194.99	$ 135,406.90
9/28/21	10/1/2021	$ 2,625.00	$423.15	$ 2,201.85	$ 133,205.05
11/8/21	11/1/2021	$ 2,625.00	$416.27	$ 2,208.73	$ 130,996.31
12/6/21	12/1/2021	$ 2,625.00	$409.36	$ 2,215.64	$ 128,780.68
1/14/22	1/1/2022	$ 2,625.00	$402.44	$ 2,222.56	$ 126,558.12
2/2/22	2/1/2022	$ 2,625.00	$395.49	$ 2,229.51	$ 124,328.61
4/25/22	3/1/2022	$ 2,625.00	$388.53	$ 2,236.47	$ 122,092.14
4/8/22	4/1/2022	$ 2,625.00	$381.54	$ 2,243.46	$ 119,848.67
4/29/22	5/1/2022	$ 2,625.00	$374.53	$ 2,250.47	$ 117,598.20
6/2/22	6/1/2022	$ 2,625.00	$367.49	$ 2,257.51	$ 115,340.70
6/22/22	7/1/2022	$ 2,625.00	$360.44	$ 2,264.56	$ 113,076.14
7/27/22	8/1/2022	$ 2,625.00	$353.36	$ 2,271.64	$ 110,804.50
8/11/22	9/1/2022	$ 2,625.00	$346.26	$ 2,278.74	$ 108,525.76
9/23/22	10/1/2022	$ 2,625.00	$339.14	$ 2,285.86	$ 106,239.91
10/27/22	11/1/2022	$ 2,625.00	$332.00	$ 2,293.00	$ 103,946.91
12/5/22	12/1/2022	$ 2,625.00	$324.83	$ 2,300.17	$ 101,646.74
1/9/23	1/1/2023	$ 2,625.00	$317.65	$ 2,307.35	$ 99,339.39
2/16/23	2/1/2023	$ 2,625.00	$310.44	$ 2,314.56	$ 97,024.82
	3/1/2023	$ 2,625.00	$303.20	$ 2,321.80	$ 94,703.02
21 mths	4/1/2023	$ 2,625.00	$295.95	$ 2,329.05	$ 92,373.97
4/10/23					

24,326.85

24,254.95

5/1/2023	$	2,625.00	$288.67	$	2,336.33	$	90,037.64
6/1/2023	$	2,625.00	$281.37	$	2,343.63	$	87,694.01
7/1/2023	$	2,625.00	$274.04	$	2,350.96	$	85,343.05
8/1/2023	$	2,625.00	$266.70	$	2,358.30	$	82,984.75
9/1/2023	$	2,625.00	$259.33	$	2,365.67	$	80,619.07
10/1/2023	$	2,625.00	$251.93	$	2,373.07	$	78,246.01
11/1/2023	$	2,625.00	$244.52	$	2,380.48	$	75,865.53
12/1/2023	$	2,625.00	$237.08	$	2,387.92	$	73,477.61
1/1/2024	$	2,625.00	$229.62	$	2,395.38	$	71,082.23
2/1/2024	$	2,625.00	$222.13	$	2,402.87	$	68,679.36
3/1/2024	$	2,625.00	$214.62	$	2,410.38	$	66,268.98
4/1/2024	$	2,625.00	$207.09	$	2,417.91	$	63,851.07
5/1/2024	$	2,625.00	$199.53	$	2,425.47	$	61,425.61
6/1/2024	$	2,625.00	$191.96	$	2,433.04	$	58,992.56
7/1/2024	$	2,625.00	$184.35	$	2,440.65	$	56,551.91
8/1/2024	$	2,625.00	$176.72	$	2,448.28	$	54,103.64
9/1/2024	$	2,625.00	$169.07	$	2,455.93	$	51,647.71
10/1/2024	$	2,625.00	$161.40	$	2,463.60	$	49,184.11
11/1/2024	$	2,625.00	$153.70	$	2,471.30	$	46,712.81
12/1/2024	$	2,625.00	$145.98	$	2,479.02	$	44,233.79
1/1/2025	$	2,625.00	$138.23	$	2,486.77	$	41,747.02
2/1/2025	$	2,625.00	$130.46	$	2,494.54	$	39,252.48
3/1/2025	$	2,625.00	$122.66	$	2,502.34	$	36,750.14
4/1/2025	$	2,625.00	$114.84	$	2,510.16	$	34,239.99
5/1/2025	$	2,625.00	$107.00	$	2,518.00	$	31,721.99
6/1/2025	$	2,625.00	$99.13	$	2,525.87	$	29,196.12
7/1/2025	$	2,625.00	$91.24	$	2,533.76	$	26,662.36
8/1/2025	$	2,625.00	$83.32	$	2,541.68	$	24,120.68
9/1/2025	$	2,625.00	$75.38	$	2,549.62	$	21,571.05
10/1/2025	$	2,625.00	$67.41	$	2,557.59	$	19,013.46
11/1/2025	$	2,625.00	$59.42	$	2,565.58	$	16,447.88
12/1/2025	$	2,625.00	$51.40	$	2,573.60	$	13,874.28
1/1/2026	$	2,625.00	$43.36	$	2,581.64	$	11,292.64
2/1/2026	$	2,625.00	$35.29	$	2,589.71	$	8,702.93
3/1/2026	$	2,625.00	$27.20	$	2,597.80	$	6,105.12
4/1/2026	$	2,625.00	$19.08	$	2,605.92	$	3,499.20
5/1/2026	$	2,625.00	$10.94	$	2,614.06	$	885.14
6/1/2026	$	887.90	$2.77	$	885.13	$	0.00

EASEMENTS

(Town of Campbell Parcels A, B, C & D and Skipperliner Industries, Inc.) Power line easement in favor of Northern States Power Company, a Wisconsin Corporation, its successors and assigns, by an instrument dated March 19, 1942 and recorded on March 23, 1942 in Volume 197, page 21. The foregoing easement cannot be more definitely located than as noted in above instrument.

(Town of Campbell Parcels A & B) Easement in favor of the Town of Campbell by an instrument dated June 5, 1987 and recorded on July 16, 1987 in Volume 798 of Records, page 278 as Document No. 997331. The foregoing easement cannot be more definitely located than as noted in the above instrument.

(Town of Campbell Parcel D) Easement in favor of the Town of Campbell by an instrument dated June 5, 1987 and recorded on July 16, 1987 in Volume 798 of Records, page 280 as Document No. 997332. The foregoing easement cannot be more definitely located than as noted in above instrument.

(Town of Campbell) Public or private rights, if any in such portions of the subject premises as may be presently used, laid out or dedicated in any manner whatsoever, for Marina Drive and Schultz Drive.

(Town of Campbell) Rights of the public in any portions of the subject premises lying below the ordinary highwater mark of the Black River.

(Skipperliner Industries, Inc.) Rights of the public in any portion of the subject premises lying below the ordinary high water mark of the Black River, and rights of the government to regulate the use of the shore an riparian rights.

(Town of Campbell and Skipperliner Industries, Inc.) Easements, if any, of the public or any school district, utility, municipality or person, as provided in Section 80.32(4) of the Statutes, for the continued use and right of entrance, maintenance, construction and repair of underground or overground structures, improvements or service in that portion of the covered premises which were formerly a part of a street now vacated (that ran from Bainbridge Street to Marina Drive).

(Town of Campbell) Apparent easement for overhead wires, as depicted on Location Report prepared by Solberg & Associates, dated May 8, 1987.

(Skipperliner Industries, Inc.) 16 foot driveway easement in favor of Otto and Dorothy Strauman by an instrument dated July 22, 1960 and recorded on August 2, 1960 in Volume 322 of Records, page 49.

ZONING / SETBACKS

AA = AGRICULTURAL DISTRICT "A"
Height: Shall not exceed 35 feet or 2-1/2 stories in height.
Front Yard: 60 feet from centerline of a Class 1 Highway, but no less than 25 feet from the right-of-way line.
Side Yard:
1) For buildings not over 1-1/2 stories high, the sum of side yards shall not be less than 20 feet and no single side yard shall be less than 8 feet.
2) For buildings from 1-1/2 stories to 2-1/2 stories high, the sum of side yards shall not be less than 25 feet, and no single side yard shall be less than 10 feet.
Rear Yard: Minimum depth of 25 feet.

RC = RESIDENTIAL DISTRICT "C"
Height: Shall not exceed 35 feet or 2-1/2 stories in height.
Front Yard: 60 feet from centerline of a Class 1 Highway, but no less than 25 feet from the right-of-way line.
Side Yard:
1) For buildings not over 1-1/2 stories high, the sum of the side yards shall not be less than 20 feet and no single side yard shall be less than 8 feet;
2) For buildings from 1-1/2 stories to 2-1/2 stories high, the sum of side yards shall not be less than 25 feet, and no single side yard shall be less than 10 feet.
Rear Yard: Minimum depth of 25 feet.

I = INDUSTRIAL
Height: Shall not exceed 60 feet or 5 stories in height.
Front Yard: 60 feet from centerline of a Class 1 Highway, but no less than 25 feet from the right-of-way line.
Side Yard: If provided, shall not be less than 12 feet.
Rear Yard: 25 feet for buildings 3 stories or less.

✳ NOTE: Appeal No. 2001-50, granted on July 18, 2001 by the La Crosse County Board of Adjustment for a variance from the required setback from the right-of-way of the relocated Marina Drive and from the required 75 foot setback from the navigable waters of the Black River for the construction of buildings and parking areas, and a variance to provide alternate flood-proofing measures.

LEGEND

- ● = IRON PIPE MONUMENT, FOUND.
- ⊡ = RAILROAD SPIKE FOUND
- ○ = 3/4" X 24" ROUND IRON BAR, WEIGHING 1.5 LBS./LIN. FT., SET.
- △ = P-K NAIL IN BITUMINOUS, SET.
- (XXXX) = RECORDED AS.
- ⌀ = POWER POLE.
- ☎ = TELEPHONE PEDESTAL.
- Ⓢ = SANITARY SEWER MANHOLE.
- Ⓓ = STORM SEWER MANHOLE.
- ▣ = CATCH BASIN INLET.
- OHE = OVERHEAD ELECTRICAL.
- UE = UNDERGROUND ELECTRICAL.
- T = TELEPHONE.
- GAS = NATURAL GAS LINE.

GRAPHIC SCALE
50 0 25 50 100 200
(IN FEET)
1 inch = 60 ft.

N

BASIS FOR BEARINGS
BEARINGS ARE BASED ON THE EASTERLY RIGHT-OF-WAY LINE OF BAINBRIDGE STREET RECORDED AS N07°21'32"E.

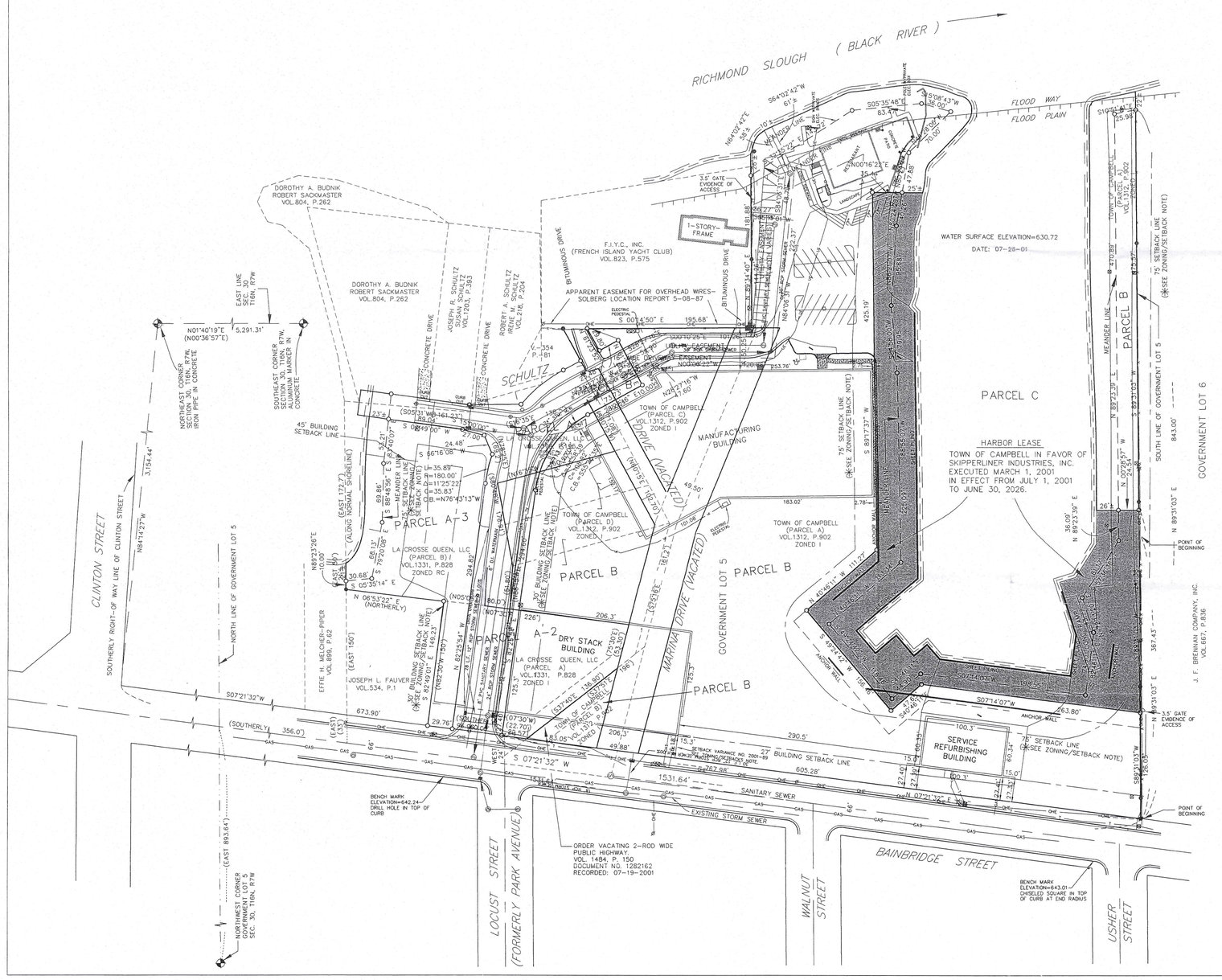

RICHMOND SLOUGH (BLACK RIVER)
FLOOD WAY
FLOOD PLAIN
DOROTHY A. BUDNIK
ROBERT SACKMASTER
VOL.804, P.262
F.I.Y.C., INC.
(FRENCH ISLAND YACHT CLUB)
VOL.823, P.575
APPARENT EASEMENT FOR OVERHEAD WIRES-SOLBERG LOCATION REPORT 5-08-87
WATER SURFACE ELEVATION=630.72
DATE: 07-26-01
EAST LINE SW1/4 SEC. 30, T16N, R7W
NORTHEAST CORNER SW1/4 SEC. 30, T16N, R7W IRON PIPE IN CONCRETE
SOUTHEAST CORNER SECTION 30, T16N, R7W ALUMINUM MARKER IN CONCRETE
CLINTON STREET
SOUTHERLY RIGHT-OF WAY LINE OF CLINTON STREET
NORTH LINE OF GOVERNMENT LOT 5
EFFIE H. MELCHER-PIPER VOL.899, P.62
JOSEPH L. FAUVER VOL.534, P.1
LA CROSSE QUEEN, LLC (PARCEL B) I VOL.1331, P.828 ZONED RC
LA CROSSE QUEEN, LLC (PARCEL A) VOL.1331, P.828 ZONED I
TOWN OF CAMPBELL (PARCEL C) VOL.1312, P.902 ZONED I
TOWN OF CAMPBELL (PARCEL D) VOL.1N2, P.902 ZONED I
TOWN OF CAMPBELL (PARCEL A) VOL.1312, P.902 ZONED I
TOWN OF CAMPBELL (PARCEL B) VOL.1312, P.902 ZONED I
PARCEL A-1
PARCEL A-2
PARCEL A-3
PARCEL B
PARCEL C
1-STORY FRAME
DRY STACK BUILDING
MANUFACTURING BUILDING
SERVICE REFURBISHING BUILDING
MARINA DRIVE (VACATED)
SCHULTZ DRIVE (VACATED)
HARBOR LEASE
TOWN OF CAMPBELL IN FAVOR OF SKIPPERLINER INDUSTRIES, INC. EXECUTED MARCH 1, 2001 IN EFFECT FROM JULY 1, 2001 TO JUNE 30, 2026.
GOVERNMENT LOT 5
GOVERNMENT LOT 6
J. F. BRENNAN COMPANY, INC. VOL.867, P.836
TOWN OF CAMPBELL (PARCEL A) VOL.1331, P.822
ROBERT A. SCHULTZ IRENE M. SCHULTZ VOL.216, P.204
JOSEPH R. SCHULTZ SUSAN L. SCHULTZ VOL.1203, P.393
C-354 P.81
ORDER VACATING 2-ROD WIDE PUBLIC HIGHWAY. VOL. 1484, P. 150 DOCUMENT NO. 1282162 RECORDED: 07-19-2001
BENCH MARK ELEVATION=642.24 DRILL HOLE IN TOP OF CURB
BENCH MARK ELEVATION=643.01 CHISELED SQUARE IN TOP OF CURB AT END RADIUS
POINT OF BEGINNING
LOCUST STREET (FORMERLY PARK AVENUE)
BAINBRIDGE STREET
WALNUT STREET
USHER STREET
SANITARY SEWER
EXISTING STORM SEWER
ANCHOR WALL
BITUMINOUS DRIVE
CONCRETE DRIVE
3.5' GATE EVIDENCE OF ACCESS
45' BUILDING SETBACK LINE
75' SETBACK LINE (SEE ZONING/SETBACK NOTE)
30' BUILDING SETBACK LINE (SEE ZONING/SETBACK NOTE)
27' BUILDING SETBACK LINE
MEANDER LINE
ELECTRIC PEDESTAL
BENCH
N07°21'32"E 1531.64'
S07°21'32"W 673.90'
S07°14'07"W 683.80'
N89°31'03"E 843.00'
S89°31'03"W 826.05'
N89°23'39"E 367.43'
N84°14'27"W 3154.44'
S64°02'42"W 61'±
S05°35'48"E 83.47'
S08°43'W 36.00'
S68°08'W 70.00'
N00°16'22"E 43.70'
S00°14'50"E 195.68'
N24°57'16"W 47.60'
N84°10'26"E 425.19'
S89°34'46"E 212.37'
N89°23'36"E 10.00'
S05°35'14"E 30.68'
N06°53'22"E (NORTHERLY)
S89°23'36"W 149.23'
N82°25'54"W 29.15'
S07°30'W 136.80'
S37°40'E 136.80'
S89°23'36"W 206.3'
N89°23'39"E 206.3'
S07°30'W 22.70'
S89°23'36"W 49.88'
S07°30'W 83.05'
S89°23'36"W 290.5'
S89°23'36"W 605.28'
N07°21'32"E 30'±
N89°23'39"E 367.43'
S89°31'03"W 826.05'
N89°31'03"E 843.00'
S07°14'07"W 683.80'
N07°21'32"E 1531.64'

Exhibit 36

2024 Property Tax Comparison

2024 property tax table for La Crosse County

With the first round of property taxes due on January 31, here is what La Crosse County residents can expect to pay this year in comparison to last year.

Mill rates maintained by La Crosse County Zoning, Planning & Land Info. Dept. by year, by taxing districts

MUNICIPALITY	Mill rate 2023	Mill rate 2024	Percent change	2024 tax rate (per $1,000 in value)	Change from previous year	Average assessment level	Tax on $300K home	Change from previous year
TOWN OF BANGOR				+		**1.0025**		
BANGOR SCHOOL	0.0174	0.0138	-0.36%	13.8	-3.6		$4,140	-$1,080
IN LAKE DISTRICT	0.018	0.0143	-0.37%	14.3	-3.7		$4,290	-$1,110
WEST SALEM SCHOOL	0.0151	0.0135	-0.16%	13.5	-1.6		$4,050	-$480
TOWN OF BARRE						**0.8597**		
WEST SALEM SCHOOL	0.0121	0.0133	0.12%	13.3	1.2		$3,990	$360
TOWN OF BURNS						**0.673**		
BANGOR SCHOOL	0.018	0.0183	0.03%	18.3	0.3		$5,490	$90
IN LAKE DISTRICT	0.0187	0.0191	0.04%	19.1	0.4		$5,730	$120
MEL - MIN SCHOOL	0.016	0.0165	0.05%	16.5	0.5		$4,950	$150
WEST SALEM SCHOOL	0.0153	0.0173	0.20%	17.3	2		$5,190	$600
TOWN OF CAMPBELL						**1.018**		
LA CROSSE SCHOOL	0.0185	0.0116	-0.69%	11.6	-6.9		$3,480	-$2,070
TOWN OF FARMINGTON						**0.701**		
BANGOR SCHOOL	0.0178	0.0185	0.07%	18.5	0.7		$5,550	$210
HOLMEN SCHOOL	0.0144	0.015	0.06%	15	0.6		$4,500	$180
MEL - MIN SCHOOL	0.0159	0.0168	0.09%	16.8	0.9		$5,040	$270
IN SANITARY DISTRICT	0.0182	0.019	0.08%	19	0.8		$5,700	$240
WEST SALEM SCHOOL	0.0152	0.0176	0.24%	17.6	2.4		$5,280	$720
TOWN OF GREENFIELD						**0.776**		
LA CROSSE SCHOOL	0.0155	0.0145	-0.10%	14.5	-1		$4,350	-$300
IN SANITARY DISTRICT	0.0198	0.0199	0.01%	19.9	0.1		$5,970	$30
WESTBY SCHOOL	0.0162	0.0153	-0.09%	15.3	-0.9		$4,590	-$270
WEST SALEM SCHOOL	0.0151	0.0164	0.13%	16.4	1.3		$4,920	$390
IN SANITARY DISTRICT	0.0194	0.0218	0.24%	21.8	2.4		$6,540	$720
TOWN OF HAMILTON						**0.732**		
BANGOR SCHOOL	0.0181	0.018	-0.01%	18	-0.1		$5,400	-$30
IN LAKE DISTRICT	0.0188	0.0187	-0.01%	18.7	-0.1		$5,610	-$30
HOLMEN SCHOOL	0.0147	0.0147	0.00%	14.7	0		$4,410	$0
MEL - MIN SCHOOL	0.0162	0.0164	0.02%	16.4	0.2		$4,920	$60
ONALASKA SCHOOL	0.0168	0.0163	-0.05%	16.3	-0.5		$4,890	-$150
WEST SALEM SCHOOL	0.0156	0.0171	0.15%	17.1	1.5		$5,130	$450
IN LAKE DISTRICT	0.0163	0.0178	0.15%	17.8	1.5		$5,340	$450
TOWN OF HOLLAND						**0.758**		
HOLMEN SCHOOL	0.0143	0.0141	-0.02%	14.1	-0.2		$4,230	-$60
TOWN OF MEDARY						**0.764**		
LA CROSSE SCHOOL	0.0127	0.0122	-0.05%	12.2	-0.5		$3,660	-$150
ONALASKA SCHOOL	0.0134	0.0133	-0.01%	13.3	-0.1		$3,990	-$30
WEST SALEM SCHOOL	0.0123	0.0141	0.18%	14.1	1.8		$4,230	$540
TOWN OF ONALASKA						**0.675**		
HOLMEN SCHOOL	0.0151	0.0145	-0.06%	14.5	-0.6		$4,350	-$180
MEL - MIN SCHOOL	0.0168	0.0164	-0.04%	16.4	-0.4		$4,920	-$120
ONALASKA SCHOOL	0.0175	0.0163	-0.12%	16.3	-1.2		$4,890	-$360
TOWN OF SHELBY						**0.99**		
LA CROSSE SCHOOL	0.02	0.0116	-0.84%	11.6	-8.4		$3,480	-$2,520
IN SHELBY SAN DIST2	0.0202	0.0118	-0.84%	11.8	-8.4		$3,540	-$2,520
WEST SALEM SCHOOL	0.0194	0.0127	-0.67%	12.7	-6.7		$3,810	-$2,010
IN SHELBY SAN DIST2	0.0197	0.0129	-0.68%	12.9	-6.8		$3,870	-$2,040
TOWN OF WASHINGTON						**1.055**		
BANGOR SCHOOL	0.017	0.0133	-0.37%	13.3	-3.7		$3,990	-$1,110
CASHTON SCHOOL	0.0137	0.0098	-0.39%	9.8	-3.9		$2,940	-$1,170
LA CROSSE SCHOOL	0.0152	0.0108	-0.44%	10.8	-4.4		$3,240	-$1,320
WESTBY SCHOOL	0.0158	0.0117	-0.41%	11.7	-4.1		$3,510	-$1,230
WEST SALEM SCHOOL	0.0148	0.0126	-0.22%	12.6	-2.2		$3,780	-$660
VILLAGE OF BANGOR						**1.001**		
BANGOR SCHOOL	0.0178	0.0151	-0.27%	15.1	-2.7		$4,530	-$810
IN LAKE DISTRICT	0.0184	0.0155	-0.29%	15.5	-2.9		$4,650	-$870
VILLAGE OF HOLMEN						**1.042**		
HOLMEN SCHOOL	0.0204	0.0142	-0.62%	14.2	-6.2		$4,260	-$1,860
VILLAGE OF ROCKLAND						**1.011**		
BANGOR SCHOOL	0.0192	0.0135	-0.57%	13.5	-5.7		$4,050	-$1,710
VILLAGE OF WEST SALEM						**0.877**		
WEST SALEM SCHOOL	0.0143	0.016	0.17%	16	1.7		$4,800	$510
IN LAKE	0.0149	0.0166	0.17%	16.6	1.7		$4,980	$510
CITY OF LA CROSSE						**0.832**		
LA CROSSE SCHOOL	0.0206	0.021	0.04%	21	0.4		$6,300	$120
ONALASKA SCHOOL	0.0213	0.0221	0.08%	22.1	0.8		$6,630	$240
WEST SALEM SCHOOL	NO WS. SCHOOL	NO WS. SCHOOL						
CITY OF ONALASKA						**0.82**		
HOLMEN SCHOOL	0.015	0.0158	0.08%	15.8	0.8		$4,740	$240
LA CROSSE SCHOOL	0.0162	0.0162	0.00%	16.2	0		$4,860	$0
ONALASKA SCHOOL	0.0168	0.0172	0.04%	17.2	0.4		$5,160	$120
WEST SALEM SCHOOL	0.0158	0.018	0.22%	18	2.2		$5,400	$660