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ISGInc.com



# Lincoln Middle School

Request for Proposal (RFP)



FOR:

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*Superintendent*

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## SECTION I. PURPOSE OF THE REQUEST FOR PROPOSALS

The La Crosse School District, herein referred to as the District, is seeking to maximize the opportunities for redevelopment of the former Lincoln Middle School site at 510 Ninth Street South in La Crosse, Wisconsin. The District seeks to solicit redevelopment plan offers through the Request for Proposal (RFP) process. The goal is to award the sale to a qualified developer who reflects priorities identified by the community and can begin and complete redevelopment in a timely manner.



Figure 1. Aerial view of the Lincoln Middle School site

## SECTION 2. HISTORY + BACKGROUND

Lincoln Middle School is architecturally important as it is one of the two best remaining public school structures in the neoclassical style designed by Otto Merman, the Hogan Administrative Building and Lincoln Middle School. Of the public schools designed by Merman, Lincoln Middle School has best retained its architectural integrity.

On June 22, 2023, the City of La Crosse Heritage Preservation Committee designated Lincoln Middle School as a local historic landmark/historic structure. Once designated, no exterior alterations or additions to the building can occur without review and approval of a Certificate of Appropriateness by the Heritage Preservation Commission. Additionally, designation offers protection of the building from demolition.

A Certificate of Appropriateness for Demolition is required prior to any demolition permits being issued. Additional information regarding this process can be found in Sections 20-92 and 20-93 of La Crosse's Municipal Code.

According to the City of La Crosse's Architectural and Historic Intensive Survey report completed in 1984, and updated in 1996 and 2018, Lincoln Middle School is considered eligible for the State and National Register of Historic Places designation. This status is considered the first step in the process of being nominated. The owner of Lincoln Middle School would need to work with, and submit a complete nomination to, the Wisconsin Historical Society to complete this process. Listing to the State and National Register of Historic Places may make the property eligible for Federal and State Historic Tax Credits that can be used for restoration and renovation projects. Contact the national register coordinator at the Wisconsin Historical Society for more information on the nomination process.

### 2.1 Building Statistics

- Built in 1923
- Additions constructed in 1957, 1987, and 1996
- Total acreage per La Crosse County Land Records: 2.066
- Building area: 98,480 square feet
- Off-street parking stalls: 0
- Current zone classification: Public and Semi-Public
- Located adjacent to the Washburn Neighborhood Residential District

#### BUILDING IS IN PROXIMITY TO:

- Mayo Clinic Health System La Crosse campus: 740 feet
- Gundersen Healthcare campus: 0.72 miles
- Downtown La Crosse: 0.50 miles
- Viterbo University campus: 450 feet
- University of Wisconsin-La Crosse: 0.83 miles
- Western Technical College: 0.50 miles
- Burns Park and Cameron Park: 0.35 miles



Figure 2. Native Plant Installation

## 2.2 Plant Installation at Northeast Corner of 9th Street South and Division Street

The northeast corner of the property, approximately 2,300 square feet as depicted in the red box in Figure 2 above, contains recently installed native plants and trees. The installation was a collaboration between Habitat for Humanity (HFH) and Coulee Region Ecoscapes (CRE) as part of a large-scale neighborhood revitalization project, [ReNew the Block](#). HFH has requested that this installation remain in place untouched; however, if the installation must be removed as part of new development, the La Crosse School District will pay for the removal and transfer of the plants in the area depicted in red in Figure 2. Should the buyer decide that the plants and trees must be removed:

- Purchaser must allow HFH and CRE access to the property for routine maintenance of the plants from the date of purchase until July 1, 2024
- Purchaser must allow HFH and CRE to remove all plants, forbs, bushes, and hardscape by July 1, 2024
- HFH and CRE will provide consistent communication with purchaser during removal
- HFH and CRE will let all fruit trees remain
- HFH and CRE will leave the property in good condition following removal

Additional facility information is available upon request by contacting Joe Ledvina, Director of Facilities, School District of La Crosse, 608.789.7627 or email [jledvina@lacrossesd.org](mailto:jledvina@lacrossesd.org).

### 2.3 RFP Timeline

The following is a list of the important dates for activities related to the RFP process. The District reserves the right to change these dates and will post any changes to the timeline on its website [www.lacrossesd.org](http://www.lacrossesd.org) under Administration>Buildings and Grounds.

| ACTIVITY  | DATE                                  |
|---|---------------------------------------|
| RFP Released  | August 9, 2023                        |
| Proposer Conference + Tour                          | August 23, 2023 at 1:00 p.m.          |
| Proposals Due                                       | September 20, 2023                    |
| Board of Education Evaluation of Proposals          | October 2, 2023                       |
| Proposer Interviews + Board of Education Evaluation | October 16, 2023 ( <i>tentative</i> ) |
| Board of Education Action                           | TBD                                   |

Please note that the dates above are current at the date of the release of this RFP. Dates and times may change, and it is the proposer's responsibility to be aware of any changes. All Board of Education meetings are posted on the District's website under District>Board of Education>Board Agendas & Minutes. The information is also available by contacting the Superintendent's office at 608.789.7628.

### 2.4 Proposer Conference, Site Tour, and Questions

A Proposer Conference and Site Tour will take place on Wednesday, August 23, 2023 at 1:00 p.m. at Lincoln Middle School, 510 Ninth Street South, La Crosse, Wisconsin 54601. Individuals should report to the front entrance of the school and will be directed to the initial meeting area. After the tour, questions regarding the RFP will be addressed. The District may provide oral clarifications, explanations, or responses to inquiries; please note that the District is not bound by any oral representation. If any new and/or substantive information is provided in response to questions raised at the Proposer Conference, it will be recorded as a written addendum to this RFP and will be posted on the District website under District>Buildings and Grounds.

Further questions on the tour may be directed to Joe Ledvina, Director of Facilities, School District of La Crosse, 608.789.7627, by email [jledvina@lacrossesd.org](mailto:jledvina@lacrossesd.org), or contact Laura Steigerwald, Board Secretary 608.789.7659.

### 2.5 Description of District

The City of La Crosse is in the process of creating a Tax Incremental District (TID) No. 21 (the District) is a proposed In Need of Rehabilitation or Conservation District comprising approximately 2.00 acres. The District will be created to assist with the potential rehabilitation of the Lincoln Middle School, which is presently owned and operated by the La Crosse School District. The school will be decommissioned by the School District following the end of the 2022/2023 school year. The City's goal is to preserve tax increment financing as a tool for both the rehabilitation of the school for other purposes and/or redevelopment of the site as a whole. Additionally, the City seeks to protect the character of the surrounding residential neighborhood and its associated tax base. See the City of La Crosse Tax Incremental District No. 21 Project Plan in Appendix B.

## SECTION 3. THEMES + PRIORITIES IDENTIFIED IN PUBLIC ENGAGEMENT SESSIONS

The purpose of the Lincoln Middle School community engagement efforts was to receive feedback regarding community needs and priorities to facilitate the selection of a developer of the former Lincoln Middle School site.

### 3.1 Project Goals

- Sell the property for redevelopment to benefit the community
- Provide a development that aligns with community plans and priorities
- Redevelopment of the property in a timely fashion

The La Crosse School District in conjunction with ISG hosted three community engagement events, May 10, 2023, at Lincoln Middle School, and two on May 23, 2023, at the Hogan Administrative Center. More than 100 attendees provided 321 unique comments illustrating their priorities for the redevelopment of the Lincoln Middle School building. Virtual and in-person meetings were offered to facilitate greater participation.

Three questions were posed for comment at the community engagement workshops.

#### COMMUNITY ENGAGEMENT QUESTIONS

- What are the key qualities of a new development that will ensure success far into the future?
- What are the current neighborhood needs that this development could serve?
- What aspects of the current school are important to keep?

The following areas were identified as important focus areas at the events and are listed in order of priority:

- Housing (more types, sizes, and affordability)
- Neighborhood anchor institutions and community spaces: gym, event and meeting venue, playground, open space
- Neighborhood businesses
- Daycare
- Promote mobility through multiple options: walking, biking, and transit
- Urban agriculture and green spaces
- Single-family housing
- Historic preservation
- Better access to quality foods

### 3.2 Priorities Identified Through the Community Engagement Process

ISG conducted previous community engagement sessions regarding the development plan for Lincoln Middle School while preparing a neighboring institutions campus plan. During these previous sessions, attendees identified the following priorities:

| ACTIVITY   | NUMBER OF RESPONSES |
|--|---------------------|
| More Housing Types, Sizes, and Affordability—Quality Housing Accessible to All                             | 63                  |
| Neighborhood Anchor Institutions + Community Spaces (gym, event and meeting venue, playground, open space) | 56                  |
| Neighborhood Businesses (coffee, café, daycare, restaurant, performing arts center)                        | 32                  |
| Daycare  | 31                  |
| Promote Mobility Through Walking, Biking, and Transit Options  | 26                  |
| Urban Agriculture + Green Space  | 20                  |
| Single-Family Housing  | 20                  |
| Historic Preservation  | 16                  |
| Better Access to Quality Foods   | 16                  |

## SECTION 4. EVALUATION CRITERIA + SELECTION PROCESS

### 4.1 Evaluation Criteria

The District will evaluate the proposals based upon compatible redevelopment within the neighborhood, the ability to contribute to the existing tax base, price, and the completeness of the proposal submission (all items in Section 5 must be included). Evaluation criteria shall be weighted in the following order:

1. Evidence of the proposer's successful history on redevelopment projects
2. Objectives, vision, and detailed project components that enhance and are compatible with priorities identified in the Lincoln Middle School Community Engagement priorities as outlined in Section 3.
3. Price
4. The proposer's view as to the building's historic architectural preservation potential.

### 4.2 Initial Evaluation

The proposals will be reviewed by the Board of Education. The most qualified proposer(s) will be requested to meet with the Board of Education for an interview. Proposers will be notified if they are chosen to advance to the interview stage.

### 4.3 Proposer Interview

Proposer(s) participating in the interview process shall explain and support their written proposal through a presentation, and question/answer forum to the La Crosse Board of Education. The person(s) who will be the proposer's key liaison/contact for the District shall be present at the interview.



## SECTION 5. PROPOSAL SUBMISSION REQUIREMENTS

Please include in your proposal:

- Description of your specific vision for the redevelopment of Lincoln Middle School addressing the following:
  - How will your development add value to the surrounding community and reflect the priorities identified in the community engagement process? (Section 3)
  - Provide examples of successful history of redevelopment projects including any barriers encountered and how they were handled.
  - Resumes of staff who will be managing the project. Resumes do not count toward the five page total.
  - How will your plan keep the development in good condition and maintain a good relationship with its neighbors?
  - Up to three sample projects to demonstrate your experience with similar projects. These projects do not count toward the five-page total.
  - Offer amount to purchase the Lincoln Middle School property.
- Proposals shall include a check or money order for 10% of the offered price, payable to the School District of La Crosse, when the proposal is submitted. Unsuccessful proposers will have the funds returned to them once a proposal has been accepted.
- Limit your proposal to five (5) pages front and back, equal to 10 faces (five 8.5" x 11" sheets).
- All proposals shall be submitted and marked as "Lincoln Property".
- Proposals received after the deadline will not be considered.

Proposals will be accepted in paper or electronic form. Proposals must be received no later than 1:00 pm, September 20, 2023, to:

**Patricia Sprang**

*Executive Director of Business Services*

School District of La Crosse  
807 East Avenue South + Room 204  
La Crosse, WI 54601

608.789.7652

psprang@lacrossesd.org

## SECTION 6. TERMS AND CONDITIONS

Your response to the Lincoln School RFP implies acceptance of the Terms and Conditions below. If your agency cannot accept these terms and conditions a proposal should not be submitted.

6.1 The District reserves the right to accept or reject any or all proposals or portions thereof without stated cause.

6.2. The District reserves the right to re-issue any requests for proposals.

6.3. Upon the selection of a finalist proposer, the District, by its proper officials, employees, or agents, shall attempt to negotiate and reach a final agreement with the proposer. The District's selection of a proposal is subject to entering into a binding Offer to Purchase with the proposer. If the District, for any reason, is unable to reach a final agreement with the proposer; the District reserves the right to reject such proposer and negotiate a final agreement with the proposer who has the next most viable proposal. The District may also elect to reject all proposals and re-issue a request for proposal.

6.4 Clarification of proposals: The District reserves the right to obtain clarification of any point in a proposer's proposal or obtain additional information.

6.5 The District is not bound to accept the proposal with the highest purchase price. The District has established multiple evaluation criteria to evaluate the proposals received.

6.6 The District reserves the right to waive any formalities, defects, or irregularities in any proposal, response, and/or submittal where the acceptance, rejection, or waiving of such is in the best interest of the District.

6.7 The District reserves the right to disqualify any proposal, before or after opening, upon evidence of collusion, intent to defraud, or any other illegal practice on the part of the proposer.

6.8 The proposer agrees to the fullest extent permitted by law, to indemnify, defend and hold harmless, the District, and its agents, officers and employees, from and against all loss or expense including costs and attorney fees by reason of liability for damages including suits at law or in equity, caused by any wrongful, intentional, or negligent act or omission of the proposer, or its (their) agents and/or sub-contractors which may arise out of or connected with activities covered by this project.

6.9 The selected proposer shall not subcontract or assign any interest in the project and shall not transfer any interest in the same without prior written consent of the District.

6.10 No reports, information, or data given to or prepared by the firm under contract shall be made available to any individual or organization by the firm without the prior written approval of the District.

6.11 Should the selected proposer merge or be purchased by another individual or firm, project continuation would be at the District's option.

6.12 The District is selling the property in an "as is, where is" condition, and makes no representation or warranty regarding the condition of the property. The information contained herein or otherwise furnished by the District regarding the property is for information purposes only and is not a representation or warranty regarding the condition of the property. The proposer acknowledges that it is relying solely upon its own due diligence in submitting a proposal.

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# Appendix A

## COMMENTS FROM LINCOLN MIDDLE SCHOOL COMMUNITY ENGAGEMENT

### WHAT ARE THE KEY QUALITIES OF A NEW DEVELOPMENT THAT WILL ENSURE SUCCESS FAR INTO THE FUTURE?

#### ENGAGEMENT #1\*

Rental for theater + musical groups

Childcare housing (2)

A 15 min neighborhood (services w/in 15-minute walk)

Resource for early learning is critical for the future (daycare)

A private venture that ensures the property is on the tax rolls

Center for arts development and use. Especially for kids

Involvement of children and senior center programming (daycare)

Remain historically architecturally preserved

Young family home focus

Landlord accountability (maintain properties, not let them decay)

Control traffic speed

Avoid trends

For the site to succeed needs to be a benefit to the neighborhood needs to have mutual benefit

*\*Comments are verbatim as provided by participants*

**WHAT ARE THE KEY QUALITIES OF A NEW DEVELOPMENT THAT WILL ENSURE SUCCESS FAR INTO THE FUTURE?**

**ENGAGEMENT #2\***

Sustainability development that supports the city's carbon goals

Create linkage b/w neighborhood institutions

Let's be innovative about parking requirements

More single-family homes to bring families to the area

Childcare needs are largely unmet in our community - especially in the urban core

Residential housing + treatment options for the unhoused population needed - but not here

Don't take away the urban agriculture that is already there

Make decisions that drive interest in living in la crosse, safe, affordable, walkable to amenities

Some green space for all residents

Maintain the historic character of the site

Is there space for workforce housing partnership

Would this be a good spot for another community garden

For the site to succeed needs to be a benefit to the neighborhood needs to have mutual benefit

Mixed use development

Flexibility of space. Can it be used in different ways in 10 years

Safety (for example, safety in the evening at the new park is a big concern for the younger kids)

*\*Comments are verbatim as provided by participants*

**WHAT IS THE CURRENT NEIGHBORHOOD NEEDS THAT THIS DEVELOPMENT COULD SERVE?**

**ENGAGEMENT #1\***

Keeping the historical building and adding housing (historic preservation)

Mixed housing - no high rises (housing)

Community garden space (in case the one in use now would lose access) (garden green space)

Community center (multi-purpose)

Development that will increase the tax base to help the tax burden

Early learning center (daycare)

Activity area for kids (green space)

Maintain historic buildings (historic preservation)

More low-density housing (single-family housing)

Parking to match housing or commercial build

Social service access

Huge need for indoor swimming

Affordable housing (housing)

*\*Comments are verbatim as provided by participants*

WHAT IS THE CURRENT NEIGHBORHOOD NEEDS THAT THIS DEVELOPMENT COULD SERVE?

ENGAGEMENT #2\*

What do we mean by accessible (in quality housing, item)

High-quality rental housing that is affordable, safe, and quality

Workforce housing

You are taking a huge asset away for this - neighborhood its school

How are you going to replace it with an amenity that makes people want to live here

Lincoln school provides an identity

Single-family housing is preferred in the neighborhood

Quality housing should be single-family houses! No more rentals

Single-family homes will bring more families to the downtown area

Safety concerns are amplified by the unhoused at cameron park

Not noted but the area has serious safety needs

There are care needs of the community such as daycare that would be incompatible with the safety issue in the area

*\*Comments are verbatim as provided by participants*

WHAT ASPECTS OF THE CURRENT SCHOOL ARE IMPORTANT TO KEEP?

ENGAGEMENT #1\*

No gymnasium

Adult development (mental health, continuing education)

Can we capture some learning of a school by partnering w/local entities for childcare (childcare)

Daycare (youth development)

Lunches for area youth

Keep cafeteria space - serving community or residents

Green areas on block preserve the gardens recently installed (2)

The security of our kids to go and be safe + comfy and a place they're familiar with (youth recreation)

A place for neighborhood kids to gather, safe place for kids, sense of place for children (youth recreation)

Outdoor activity area (youth recreation)

Gym space is sorely needed (youth recreation)

Safe place for kids where they feel comfortable (youth recreation)

Safe place for children to gather (youth recreation)

Access to outdoor basketball court 24/7 (youth recreation)

Sense of place for children (youth recreation)

The gym space (youth recreation)

Individual housing w/courtyard (housing)

Family focus single family housing (housing)

Historical tax credit preserve everything we can (historic preservation)

Architectural character (historic preservation)

Historic building (historic preservation)

History of building saved (historic preservation)

Preserve the Lincoln School building architecture, Otto Merman architecture, preserve history (historic preservation)

Keep historic "shell" of the building (historic preservation)

\*Comments are verbatim as provided by participants



WHAT ASPECTS OF THE CURRENT SCHOOL ARE IMPORTANT TO KEEP?

ENGAGEMENT #2\*

I live across the street and my boys play basketball in their gym

Multi-use would be great for community

Mental health care is pretty saturated in that area with cca and hospital

Can it serve as a nexus for connection with community resource

How can we keep elements of history

The gym can be used for after school care, sports, and arts

Historic structure

Keep exterior of the building!

*\*Comments are verbatim as provided by participants*

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# Appendix B

May 11, 20223

## PROJECT PLAN

# City of La Crosse, Wisconsin

## Tax Incremental District No. 21



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**Prepared by:**

Ehlers

N19W24400 Riverwood Drive,

Suite 100

Waukesha, WI 53188

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**BUILDING COMMUNITIES. IT'S WHAT WE DO.**

## KEY DATES

|   |                       |
|---|-----------------------|
| Organizational Joint Review Board Meeting Held: | Scheduled for May 30  |
| Public Hearing Held:                            | Scheduled for May 30  |
| Approval by Plan Commission:                    | Scheduled for May 30  |
| Adoption by Common Council:                     | Scheduled for July 13 |
| Approval by the Joint Review Board:             | TBD                   |

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## **SECTION 1: Executive Summary**

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### **DESCRIPTION OF DISTRICT**

Tax Incremental District (“TID”) No. 21 (the “District”) is a proposed In Need of Rehabilitation or Conservation District comprising approximately 2.00 acres. The District will be created to assist with the potential rehabilitation of the Lincoln Middle School, which is presently owned and operated by the La Crosse School District. The school will be decommissioned by the School District following the end of the 2022/2023 school year. The City’s goal is to preserve tax increment financing as a tool for both the rehabilitation of the school for other purposes and/or redevelopment of the site as a whole. Additionally, the City seeks to protect the character of the surrounding residential neighborhood and its associated tax base.

### **AUTHORITY**

The City is creating the District under the provisions of Wis. Stat. § 66.1105.

### **ESTIMATED TOTAL PROJECT COST EXPENDITURES**

The City anticipates making total expenditures of approximately \$4,350,000 (“Project Costs”) to undertake the projects listed in this Project Plan (“Plan”).

### **INCREMENTAL VALUATION**

The City projects that new land and improvements value of approximately \$11,000,000 will result from implementation of the Project Plan. Creation of this additional value will be made possible by the Project Costs made within the District. A table detailing assumptions as to the development timing and associated values is included in the Economic Feasibility Study located within this Plan.

### **EXPECTED TERMINATION OF DISTRICT**

Based on the Economic Feasibility Study located within Section 9 of this Plan, the City anticipates that the District will generate sufficient tax increment to pay all Project Costs within 26 of its allowable 27 years.

### **SUMMARY OF FINDINGS**

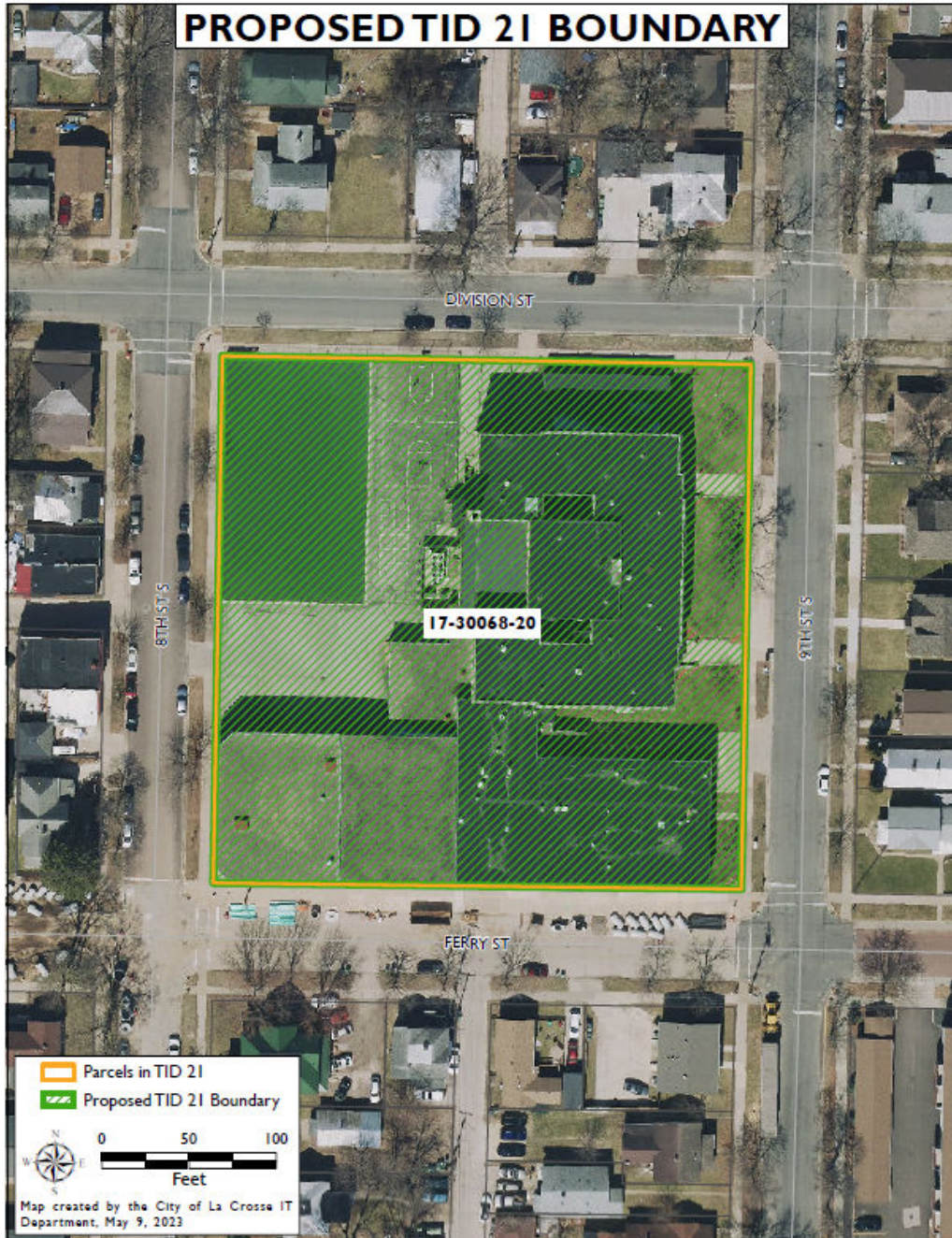
As required by Wis. Stat. § 66.1105, and as documented in this Plan and the exhibits contained and referenced herein, the following findings are made:

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

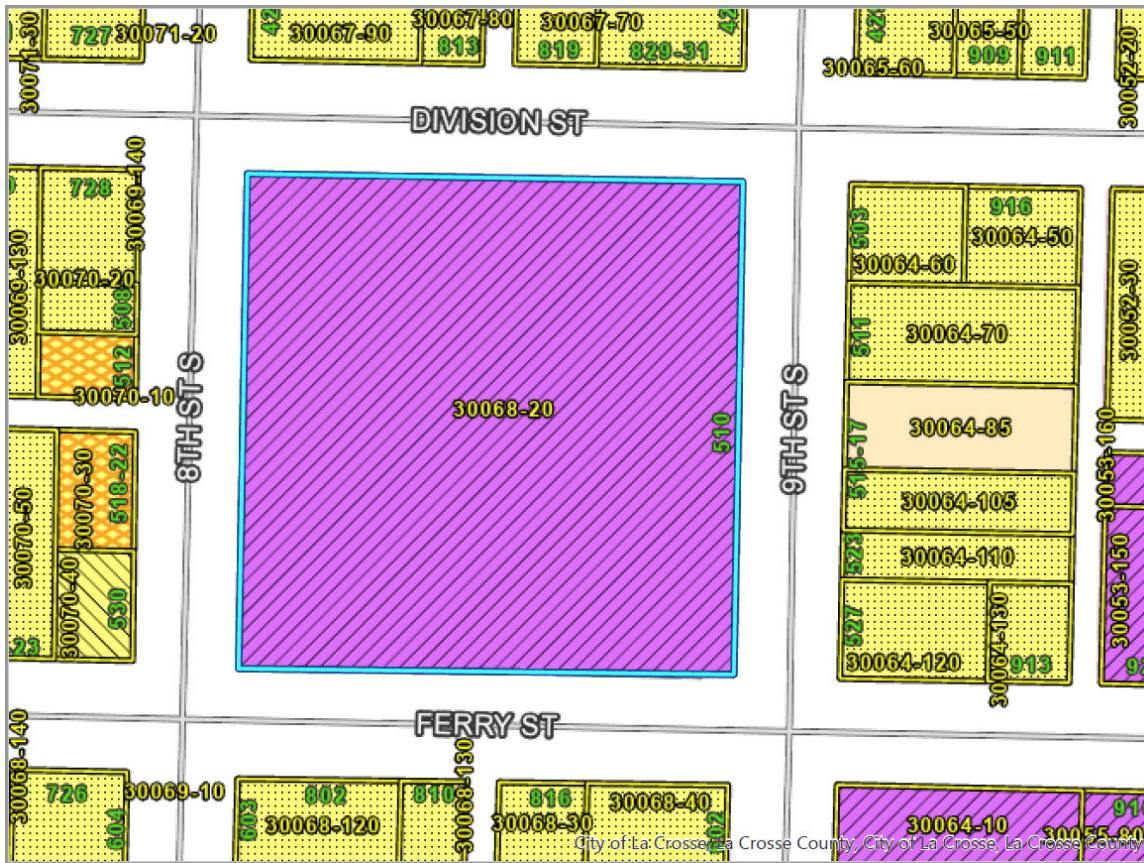
The substantial investment needed to rehabilitate the property and to allow for any additional development within the District. Absent the use of tax incremental financing, the City is unable to fully fund this program of infrastructure improvements.

2. The economic benefits of the District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements.
3. The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions. As required by Wis. Stat. § 66.1105(4)(i)4., a calculation of the share of projected tax increments estimated to be paid by the owners of property in the overlying taxing jurisdictions has been prepared and can be found in this Plan. However, because the Project would not occur without the use of tax incremental financing, these tax increments would not be paid but for creation of the District. Accordingly, the City finds that the benefits expected to be realized as set forth in this Plan outweigh the value of the tax increments to be invested in the Project.
4. Not less than 50% by area of the real property within the District is in need of rehabilitation or conservation work as defined by Wis. Stat. § 66.1337(2m)(a).
5. Based on the foregoing finding, the District is designated as a district in need of rehabilitation or conservation.
6. The Project Costs relate directly to the rehabilitation or conservation of property and improvements in the District, consistent with the purpose for which the District is created.
7. Improvements to be made in the District are likely to significantly enhance the value of substantially all of the other real property in the District.
8. The equalized value of taxable property in the District, plus the incremental value of all existing tax incremental districts within the City does not exceed 12% of the total equalized value of taxable property within the City.
9. The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wis. Stat. § 66.1105(5)(b).
10. That there are no parcels to be included within the District that were annexed by the City within the preceding three-year period.

## SECTION 2: Preliminary Map of Proposed District Boundary



### SECTION 3: Map Showing Existing Uses and Conditions



The property is presently entirely used as an Middle school. The parcel is zoned “Public and Semi Public,” and all surrounding property is zoned for residential use.

## SECTION 4: Preliminary Parcel List and Analysis

| City of La Crosse, Wisconsin<br>Tax Increment District # 21<br>Base Property Information |               |                |                              |                        |                 |                                      |                                       |                 |     |    |       |                         |      |     |    |       |                                 |                      |                      |                           |       |                        |          |                     |        |
|--|---------------|----------------|------------------------------|------------------------|-----------------|--------------------------------------|---------------------------------------|-----------------|-----|----|-------|-------------------------|------|-----|----|-------|---------------------------------|----------------------|----------------------|---------------------------|-------|------------------------|----------|---------------------|--------|
| Property Information   |               |                |                              | Assessment Information |                 |                                      |                                       | Equalized Value |     |    |       | District Classification |      |     |    |       |                                 |                      |                      |                           |       |                        |          |                     |        |
| Map Ref #  | Parcel Number | Street Address | Owner                        | Total Acreage          | Wetland Acreage | Annexed Post 12/1/04? -indicate assr | Part of Existing TID? -indicate TIR # | Land            | Imp | PP | Total | Equalized Value Ratio   | Land | Imp | PP | Total | Industrial (Zoned and Suitable) | Commercial/ Business | Existing Residential | Newly Platted Residential | Other | Suitable for Mixed Use | Blighted | Rehab/ Conservation | Vacant |
|  | 17-30068-20   | 807 EAST AVE S | SCHOOL DISTRICT OF LA CROSSE | 2.07                   | 0.00            | No                                   | No                                    | 0               | 0   | 0  | 0     | 100.00%                 | 0    | 0   | 0  | 0     |                                 |                      |                      |                           | 2.07  | 0.00                   |          |                     | 2.07   |
|  |               |                |                              |                        |                 |                                      |                                       | 0               |     |    |       | 100.00%                 | 0    | 0   | 0  | 0     |                                 |                      |                      |                           |       | 0.00                   |          |                     |        |
|  |               |                |                              |                        |                 |                                      |                                       | 0               |     |    |       | 100.00%                 | 0    | 0   | 0  | 0     |                                 |                      |                      |                           |       | 0.00                   |          |                     |        |
|  |               |                |                              |                        |                 |                                      |                                       | 0               |     |    |       | 100.00%                 | 0    | 0   | 0  | 0     |                                 |                      |                      |                           |       | 0.00                   |          |                     |        |
|  |               |                |                              |                        |                 |                                      |                                       | 0               |     |    |       | 100.00%                 | 0    | 0   | 0  | 0     |                                 |                      |                      |                           |       | 0.00                   |          |                     |        |
|  |               |                |                              |                        | 0.00            |                                      |                                       |                 |     |    |       |                         |      |     |    |       |                                 |                      |                      |                           |       |                        |          |                     |        |
|  |               |                |                              | <b>Total Acreage</b>   | <b>2.07</b>     |                                      |                                       | 0               | 0   | 0  | 0     |                         | 0    | 0   | 0  | 0     | 0.00%                           | 0.00%                | 0.00%                | 0.00%                     |       | 0.00%                  | 0        | 2.066               | 0      |
|  |               |                |                              |                        |                 |                                      |                                       |                 |     |    |       |                         |      |     |    |       |                                 |                      |                      |                           |       |                        | 0.00%    | 100.00%             | 0.00%  |

The above values are as of January 1, 2022. Actual base value verification of the territory will be based on January 1, 2021 assessed values.



## SECTION 5: Equalized Value Test

The following calculations demonstrate that the City expects to be in compliance with Wis. Stat. § 66.1105(4)(gm)4.c., which requires that the equalized value of the taxable property in the proposed District, plus the value increment of all existing tax incremental districts, does not exceed 12% of the total equalized value of taxable property within the City.

The equalized value of the increment of existing tax incremental districts within the City, plus the base value of the proposed District, totals \$537,299,600. This value is less than the maximum \$615,753,456 in equalized value that is permitted for the City.

| <b>City of La Crosse, Wisconsin</b><br><b>Tax Increment District # 21</b><br><b>Valuation Test Compliance Calculation</b> |   |
|---|---|
| District Creation Date  | 7/13/2023                                     |
|   | Valuation Data<br>Currently Available<br>2022 |
| Total EV (TID In)   | 5,131,278,800                                 |
| 12% Test  | 615,753,456                                   |
| Increment of Existing TIDs  |   |
| Total Existing Increment  | 537,299,600                                   |
| Projected Base of New or Amended District   | 0   |
| Less Value of Any Underlying TID Parcels  | 0 <span style="color: red;">▼</span>          |
| Total Value Subject to 12% Test   | 537,299,600                                   |
| Compliance  | <b>PASS</b>                                   |

defined in Wis. Stat. § 66.1105(2)(f)1.c., and subject to recovery as an eligible Project Cost.

**Property Acquisition for Conservancy**

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

**Acquisition of Rights-of-Way**

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

**Acquisition of Easements**

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

**Relocation Costs**

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

**Site Preparation Activities**

**Environmental Audits and Remediation**

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

**Demolition**

## **SECTION 6: Statement Listing the Kind, Number and Location of All Proposed Public Works or Improvements Within the District**

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

With all Project Costs, the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for public works, legal and other consultant fees, testing, environmental studies, permits, updating City ordinances and plans, judgments or claims for damages and other expenses are included as Project Costs.

The following is a list of public works and other tax incremental financing eligible Project Costs that the City expects to make, or may need to make, in conjunction with the implementation of the District's Plan. The map found in Section 7 of this Plan along with the Detailed List of Project Costs found in Section 8 provide additional information as to the kind, number and location of potential Project Costs.

### **Property, Right-of-Way and Easement Acquisition**

#### ***Property Acquisition for Development***

To promote and facilitate development the City may acquire property within the District. The cost of property acquired, and any costs associated with the transaction, are eligible Project Costs. Following acquisition, other Project Costs within the categories detailed in this Section may be incurred to make the property suitable for development. Any revenue received by the City from the sale of property acquired pursuant to the execution of this Plan will be used to reduce the total project costs of the District. If total Project Costs incurred by the City to acquire property and make it suitable for development exceed the revenues or other consideration received from the sale or lease of that property, the net amount shall be considered "real property assembly costs" as

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

**Site Grading**

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

**Utilities**

**Sanitary Sewer System Improvements**

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

**Water System Improvements**

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

expand water system infrastructure located outside of the District. That portion of the costs of water system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

### **Stormwater Management System Improvements**

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

### **Electric Service**

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

### **Gas Service**

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

### **Communications Infrastructure**

To create sites suitable for development, the City may incur costs to provide, relocate or upgrade infrastructure required for voice and data communications,

including, but not limited to: telephone lines, cable lines and fiber optic cable. Costs incurred by the City to undertake this work are eligible Project Costs.

## **Streets and Streetscape**

### **Street Improvements**

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

### **Streetscaping and Landscaping**

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

## **Community Development**

### **Cash Grants (Development Incentives)**

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

### **Contribution to Redevelopment Authority RDA**

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

**Revolving Loan/Grant Program (Development Incentives)**

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

**Miscellaneous****Projects Outside the Tax Increment District**

Pursuant to Wis. Stat. § 66.1105(2)(f)1.n, the City may undertake projects within territory located within one-half mile of the boundary of the District provided that: 1) the project area is located within the City's corporate boundaries; and 2) the projects are approved by the Joint Review Board. The cost of projects completed outside the District pursuant to this section are eligible project costs, and may include any project cost that would otherwise be eligible if undertaken within the District. The City intends to make the following project cost expenditures outside the District:

*All costs set out in Section 8 of this plan are eligible within ½ mile of the District's boundaries.*

**Professional Service and Organizational Costs**

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

**Administrative Costs**

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

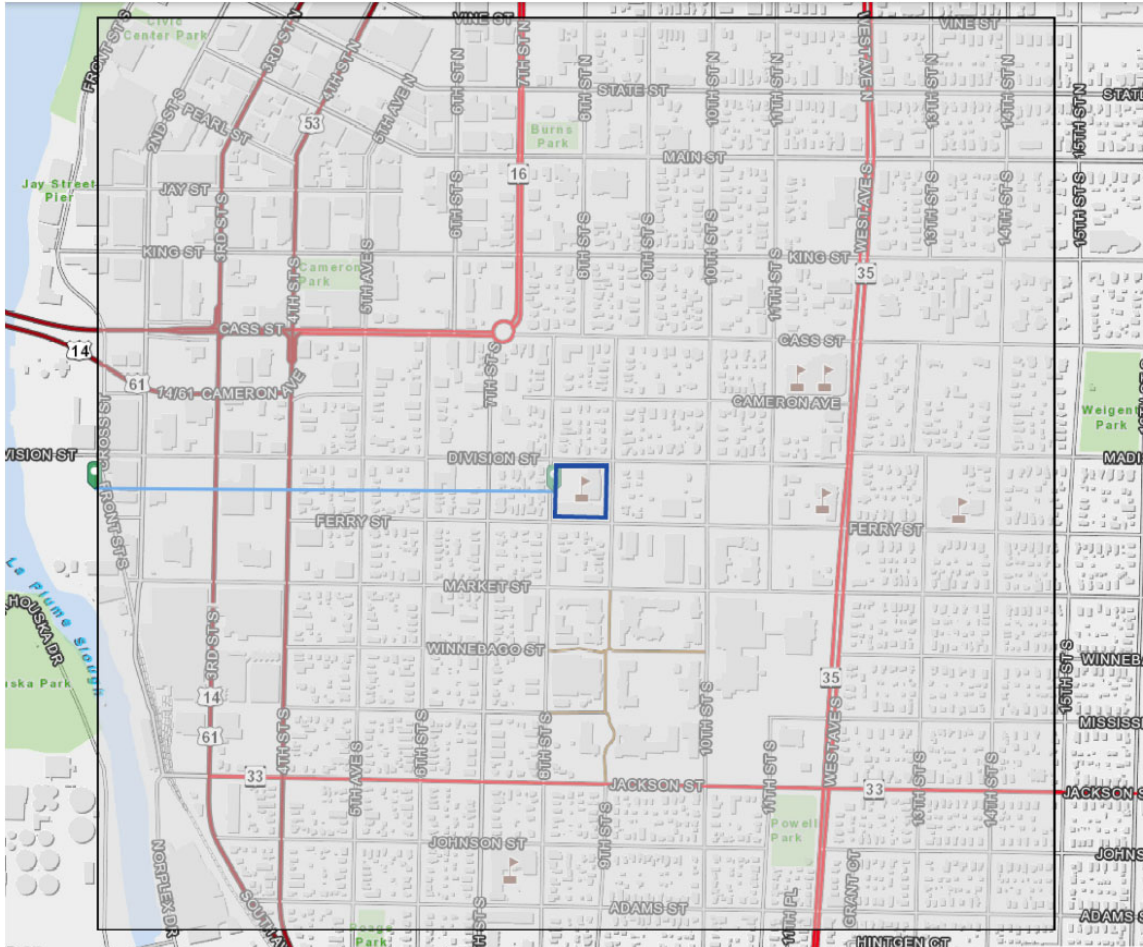
**Financing Costs**

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



## SECTION 7: Map Showing Proposed Improvements and Uses

As a single parcel tax increment district, all projects will occur in a single location, unless within the ½ mile area, which would generally only include improvements within the surrounding right-of-way.



Boxed shaded area represents ½ mile project area

## SECTION 8: Detailed List of Estimated Project Costs

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

| City of La Crosse, Wisconsin |                             |                  |                  |                      |                  |
|------------------------------|-----------------------------|------------------|------------------|----------------------|------------------|
| Tax Increment District # 21  |                             |                  |                  |                      |                  |
| Estimated Project List       |                             |                  |                  |                      |                  |
| Project ID                   | Project Name/Type           | Phase I<br>2024  | Phase II<br>2025 | Phase III<br>Ongoing | Total (Note 1)   |
| 1                            | Property Acquisition        | 750,000          |                  |                      | 750,000          |
| 2                            | Demolition                  | 400,000          |                  |                      | 400,000          |
| 3                            | Site Preparation Activities |                  | 400,000          |                      | 400,000          |
| 4                            | Development Incentives      |                  |                  | 2,000,000            | 2,000,000        |
| 5                            | Utility Improvements        |                  | 500,000          |                      | 500,000          |
| 6                            | Administration              |                  |                  | 300,000              | 300,000          |
| 7                            |                             |                  |                  |                      | 0                |
| 8                            |                             |                  |                  |                      | 0                |
| 9                            |                             |                  |                  |                      | 0                |
| 10                           |                             |                  |                  |                      | 0                |
| <b>Total Projects</b>        |                             | <b>1,150,000</b> | <b>900,000</b>   | <b>2,300,000</b>     | <b>4,350,000</b> |

Notes:

- Note 1 Project costs are estimates and are subject to modification
- Note 2 Any dollars not allocated to demolition may be directed towards Development Incentives
- Note 3 All projects are eligible outside the boundaries, but within 1/2 mile of the District

## **SECTION 9: Economic Feasibility Study, Description of the Methods of Financing Estimated Project Costs and the Time When Related Costs or Monetary Obligations are to be Incurred**

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

### **Key Assumptions**

Project Costs the City plans to make are expected to create \$11 million in incremental value by 2031. Estimated valuations and timing for construction of the Projects are included in **Table 1**. Assuming the City's current equalized TID Interim tax rate of \$23.38 per thousand of equalized value, and no economic appreciation or depreciation, the Projects would generate \$6,195,304 in incremental tax revenue over the 27-year term of the District as shown in **Table 2**.

**Table 1 - Development Assumptions**

**City of La Crosse, Wisconsin**  
**Tax Increment District # 21**  
**Development Assumptions**

| Construction Year |      | Actual | School Site       | Construction Year |    |
|-------------------|------|--------|-------------------|-------------------|----|
| 1                 | 2023 |        |                   | 2023              | 1  |
| 2                 | 2024 |        | 6,000,000         | 2024              | 2  |
| 3                 | 2025 |        |                   | 2025              | 3  |
| 4                 | 2026 |        |                   | 2026              | 4  |
| 5                 | 2027 |        | 3,000,000         | 2027              | 5  |
| 6                 | 2028 |        |                   | 2028              | 6  |
| 7                 | 2029 |        |                   | 2029              | 7  |
| 8                 | 2030 |        | 2,000,000         | 2030              | 8  |
| 9                 | 2031 |        |                   | 2031              | 9  |
| 10                | 2032 |        |                   | 2032              | 10 |
| 11                | 2033 |        |                   | 2033              | 11 |
| 12                | 2034 |        |                   | 2034              | 12 |
| 13                | 2035 |        |                   | 2035              | 13 |
| 14                | 2036 |        |                   | 2036              | 14 |
| 15                | 2037 |        |                   | 2037              | 15 |
| 16                | 2038 |        |                   | 2038              | 16 |
| 17                | 2039 |        |                   | 2039              | 17 |
| 18                | 2040 |        |                   | 2040              | 18 |
| 19                | 2041 |        |                   | 2041              | 19 |
| 20                | 2042 |        |                   | 2042              | 20 |
| 21                | 2043 |        |                   | 2043              | 21 |
| 22                | 2044 |        |                   | 2044              | 22 |
| 23                | 2045 |        |                   | 2045              | 23 |
| 24                | 2046 |        |                   | 2046              | 24 |
| 25                | 2047 |        |                   | 2047              | 25 |
| 26                | 2048 |        |                   | 2048              | 26 |
| 27                | 2049 |        |                   | 2049              | 27 |
| Totals            |      | 0      | <u>11,000,000</u> |                   |    |

Notes:  
 Values include the transition from public (non-taxable) to private (taxable) ownership of the property

**Table 2 – Tax Increment Projection Worksheet**

| City of La Crosse, Wisconsin       |                |           |                          |         |  |   |  |  |  |  |
|------------------------------------|----------------|-----------|--------------------------|---------|--|---|--|--|--|--|
| Tax Increment District # 21        |                |           |                          |         |  |   |  |  |  |  |
| Tax Increment Projection Worksheet |                |           |                          |         |  |   |  |  |  |  |
| Type of District                   | Rehabilitation |           | Base Value               | 0       |  |   |  |  |  |  |
| District Creation Date             | July 13, 2023  |           | Appreciation Factor      | 0.00%   |  | <input checked="" type="checkbox"/> Apply to Base Value |  |  |  |  |
| Valuation Date                     | Jan 1,         | 2023      | Base Tax Rate            | \$23.38 |  |   |  |  |  |  |
| Max Life (Years)                   | 27             |           | Rate Adjustment Factor   |         |  |   |  |  |  |  |
| Expenditure Period/Termination     | 22             | 7/13/2045 | Tax Exempt Discount Rate | 4.25%   |  |   |  |  |  |  |
| Revenue Periods/Final Year         | 27             | 2051      | Taxable Discount Rate    | 5.75%   |  |   |  |  |  |  |
| Extension Eligibility/Years        | Yes            | 3         |                          |         |  |   |  |  |  |  |
| Eligible Recipient District        | Yes            |           |                          |         |  |   |  |  |  |  |

| Construction Year | Valuation Value Added | Inflation Year | Inflation Increment | Total Increment | Revenue Year                     | Tax Rate | Tax Increment    | Tax Exempt NPV |                         |
|-------------------|-----------------------|----------------|---------------------|-----------------|----------------------------------|----------|------------------|----------------|-------------------------|
|                   |                       |                |                     |                 |                                  |          |                  | Calculation    | Taxable NPV Calculation |
| 1 2023            | 0                     | 2024           | 0                   | 0               | 2025                             | \$23.38  | 0                | 0              | 0                       |
| 2 2024            | 6,000,000             | 2025           | 0                   | 6,000,000       | 2026                             | \$23.38  | 140,271          | 118,758        | 112,162                 |
| 3 2025            | 0                     | 2026           | 0                   | 6,000,000       | 2027                             | \$23.38  | 140,271          | 232,675        | 218,226                 |
| 4 2026            | 0                     | 2027           | 0                   | 6,000,000       | 2028                             | \$23.38  | 140,271          | 341,948        | 318,522                 |
| 5 2027            | 3,000,000             | 2028           | 0                   | 9,000,000       | 2029                             | \$23.38  | 210,407          | 499,175        | 460,787                 |
| 6 2028            | 0                     | 2029           | 0                   | 9,000,000       | 2030                             | \$23.38  | 210,407          | 649,992        | 595,316                 |
| 7 2029            | 0                     | 2030           | 0                   | 9,000,000       | 2031                             | \$23.38  | 210,407          | 794,660        | 722,530                 |
| 8 2030            | 2,000,000             | 2031           | 0                   | 11,000,000      | 2032                             | \$23.38  | 257,164          | 964,269        | 869,560                 |
| 9 2031            | 0                     | 2032           | 0                   | 11,000,000      | 2033                             | \$23.38  | 257,164          | 1,126,964      | 1,008,595               |
| 10 2032           | 0                     | 2033           | 0                   | 11,000,000      | 2034                             | \$23.38  | 257,164          | 1,283,026      | 1,140,071               |
| 11 2033           | 0                     | 2034           | 0                   | 11,000,000      | 2035                             | \$23.38  | 257,164          | 1,432,725      | 1,264,398               |
| 12 2034           | 0                     | 2035           | 0                   | 11,000,000      | 2036                             | \$23.38  | 257,164          | 1,576,322      | 1,381,964               |
| 13 2035           | 0                     | 2036           | 0                   | 11,000,000      | 2037                             | \$23.38  | 257,164          | 1,714,065      | 1,493,138               |
| 14 2036           | 0                     | 2037           | 0                   | 11,000,000      | 2038                             | \$23.38  | 257,164          | 1,846,192      | 1,598,268               |
| 15 2037           | 0                     | 2038           | 0                   | 11,000,000      | 2039                             | \$23.38  | 257,164          | 1,972,933      | 1,697,681               |
| 16 2038           | 0                     | 2039           | 0                   | 11,000,000      | 2040                             | \$23.38  | 257,164          | 2,094,506      | 1,791,688               |
| 17 2039           | 0                     | 2040           | 0                   | 11,000,000      | 2041                             | \$23.38  | 257,164          | 2,211,124      | 1,880,584               |
| 18 2040           | 0                     | 2041           | 0                   | 11,000,000      | 2042                             | \$23.38  | 257,164          | 2,322,988      | 1,964,646               |
| 19 2041           | 0                     | 2042           | 0                   | 11,000,000      | 2043                             | \$23.38  | 257,164          | 2,430,291      | 2,044,138               |
| 20 2042           | 0                     | 2043           | 0                   | 11,000,000      | 2044                             | \$23.38  | 257,164          | 2,533,219      | 2,119,308               |
| 21 2043           | 0                     | 2044           | 0                   | 11,000,000      | 2045                             | \$23.38  | 257,164          | 2,743,810      | 2,316,337               |
| 22 2044           | 0                     | 2045           | 0                   | 11,000,000      | 2046                             | \$23.38  | 257,164          | 2,842,542      | 2,387,419               |
| 23 2045           | 0                     | 2046           | 0                   | 11,000,000      | 2047                             | \$23.38  | 257,164          | 2,937,249      | 2,454,637               |
| 24 2046           | 0                     | 2047           | 0                   | 11,000,000      | 2048                             | \$23.38  | 257,164          | 3,028,096      | 2,518,199               |
| 25 2047           | 0                     | 2048           | 0                   | 11,000,000      | 2049                             | \$23.38  | 257,164          | 3,115,239      | 2,578,305               |
| 26 2048           | 0                     | 2049           | 0                   | 11,000,000      | 2050                             | \$23.38  | 257,164          | 3,198,829      | 2,635,143               |
| 27 2049           | 0                     | 2050           | 0                   | 11,000,000      | 2051                             | \$23.38  | 257,164          | 3,279,011      | 2,688,891               |
| <b>Totals</b>     | <b>11,000,000</b>     |                | <b>0</b>            |                 | <b>Future Value of Increment</b> |          | <b>6,195,304</b> |                |                         |

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

**Financing and Implementation**

The City anticipates financing projects costs of the District through a combination of debt, advances from other funds to support any annual deficits, and use of annual tax increment. Anticipated debt financing is set forth in **Table 3**.

**Table 3 - Financing Plan**

| City of La Crosse, Wisconsin<br>Tax Increment District # 21<br>Estimated Financing Plan |                   |           |
|---|-------------------|-----------|
|   | G.O. Bond<br>2024 | Totals    |
| Projects  |                   |           |
| Phase I   | 1,150,000         | 1,150,000 |
| Phase II  | 900,000           | 900,000   |
| Total Project Funds   | 2,050,000         | 2,050,000 |
| Estimated Finance Related Expenses  | 100,000           |           |
| Total Financing Required  | 2,150,000         |           |
| Rounding  | 0                 |           |
| Net Issue Size  | 2,150,000         | 2,150,000 |
| Notes:  |                   |           |
| The City reserves the right to issue debt for other eligible project costs              |                   |           |

Based on the Project Cost expenditures as included within the cash flow exhibit (Table 4), the District is projected to accumulate sufficient funds by the year 2049 to pay off all Project cost liabilities and obligations. The projected closure is based on the various assumptions noted in this Plan and will vary dependent on actual Project Costs incurred and the actual amount of tax increments collected.

**Table 4 - Cash Flow**

| City of La Crosse, Wisconsin |                    |                                 |                  |                   |  |           |           |                    |           |                       |           |            |       |
|------------------------------|--------------------|---------------------------------|------------------|-------------------|--|-----------|-----------|--------------------|-----------|-----------------------|-----------|------------|-------|
| Tax Increment District # 21  |                    |                                 |                  |                   |  |           |           |                    |           |                       |           |            |       |
| Cash Flow Projection         |                    |                                 |                  |                   |  |           |           |                    |           |                       |           |            |       |
| Year                         | Projected Revenues |                                 |                  |                   | Expenditures                                   |           |           |                    |           | Balances              |           |            | Year  |
|                              | Tax<br>Increments  | Interest<br>Earnings/<br>(Cost) | Other<br>Revenue | Total<br>Revenues | G.O. Bond<br>2,150,000<br>Dated Date: 06/01/24 |           |           | Dev.<br>Incentives | Admin.    | Total<br>Expenditures | Annual    | Cumulative |       |
|                              |                    |                                 |                  | Principal         | Est. Rate                                      | Interest  |           |                    |           |                       |           |            |       |
| 2023                         |                    |                                 | 0                |                   |  |           |           |                    | 20,000    | 20,000                | (20,000)  | (20,000)   | 2023  |
| 2024                         |                    |                                 | 0                |                   |  |           |           |                    | 10,000    | 10,000                | (10,000)  | (30,000)   | 2024  |
| 2025                         | 0                  |                                 | 0                | 70,348            | 4.25%  | 91,375    |           |                    | 10,000    | 171,723               | (171,723) | (201,723)  | 2025  |
| 2026                         | 140,271            |                                 | 140,271          | 73,337            | 4.25%  | 88,385    | 100,000   | 10,000             | 271,723   | 271,723               | (131,452) | (333,174)  | 2026  |
| 2027                         | 140,271            |                                 | 140,271          | 76,454            | 4.25%  | 85,268    | 100,000   | 10,000             | 271,723   | 271,723               | (131,452) | (464,626)  | 2027  |
| 2028                         | 140,271            |                                 | 140,271          | 79,704            | 4.25%  | 82,019    | 100,000   | 10,000             | 271,723   | 271,723               | (131,452) | (596,078)  | 2028  |
| 2029                         | 210,407            |                                 | 210,407          | 83,091            | 4.25%  | 78,632    | 100,000   | 10,000             | 271,723   | 271,723               | (61,316)  | (657,394)  | 2029  |
| 2030                         | 210,407            |                                 | 210,407          | 86,622            | 4.25%  | 75,100    | 100,000   | 10,000             | 271,723   | 271,723               | (61,316)  | (718,710)  | 2030  |
| 2031                         | 210,407            |                                 | 210,407          | 90,304            | 4.25%  | 71,419    | 100,000   | 10,000             | 271,723   | 271,723               | (61,316)  | (780,026)  | 2031  |
| 2032                         | 257,164            |                                 | 257,164          | 94,142            | 4.25%  | 67,581    | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (794,585)  | 2032  |
| 2033                         | 257,164            |                                 | 257,164          | 98,143            | 4.25%  | 63,580    | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (809,144)  | 2033  |
| 2034                         | 257,164            |                                 | 257,164          | 102,314           | 4.25%  | 59,409    | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (823,703)  | 2034  |
| 2035                         | 257,164            |                                 | 257,164          | 106,662           | 4.25%  | 55,061    | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (838,262)  | 2035  |
| 2036                         | 257,164            |                                 | 257,164          | 111,195           | 4.25%  | 50,527    | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (852,821)  | 2036  |
| 2037                         | 257,164            |                                 | 257,164          | 115,921           | 4.25%  | 45,802    | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (867,380)  | 2037  |
| 2038                         | 257,164            |                                 | 257,164          | 120,848           | 4.25%  | 40,875    | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (881,940)  | 2038  |
| 2039                         | 257,164            |                                 | 257,164          | 125,984           | 4.25%  | 35,739    | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (896,499)  | 2039  |
| 2040                         | 257,164            |                                 | 257,164          | 131,338           | 4.25%  | 30,385    | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (911,058)  | 2040  |
| 2041                         | 257,164            |                                 | 257,164          | 136,920           | 4.25%  | 24,803    | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (925,617)  | 2041  |
| 2042                         | 257,164            |                                 | 257,164          | 142,739           | 4.25%  | 18,984    | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (940,176)  | 2042  |
| 2043                         | 257,164            |                                 | 257,164          | 148,805           | 4.25%  | 12,917    | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (954,735)  | 2043  |
| 2044                         | 257,164            |                                 | 257,164          | 155,130           | 4.25%  | 6,593     | 100,000   | 10,000             | 271,723   | 271,723               | (14,559)  | (969,294)  | 2044  |
| 2045                         | 257,164            |                                 | 257,164          |                   |  |           | 100,000   | 10,000             | 110,000   | 147,164               | 147,164   | (822,131)  | 2045  |
| 2046                         | 257,164            |                                 | 257,164          |                   |  |           |           | 10,000             | 10,000    | 247,164               | 247,164   | (574,967)  | 2046  |
| 2047                         | 257,164            |                                 | 257,164          |                   |  |           |           | 10,000             | 10,000    | 247,164               | 247,164   | (327,804)  | 2047  |
| 2048                         | 257,164            |                                 | 257,164          |                   |  |           |           | 10,000             | 10,000    | 247,164               | 247,164   | (80,640)   | 2048  |
| 2049                         | 257,164            |                                 | 257,164          |                   |  |           |           | 10,000             | 10,000    | 247,164               | 247,164   | 166,524    | 2049  |
| 2050                         | 257,164            |                                 | 257,164          |                   |  |           |           | 10,000             | 10,000    | 247,164               | 247,164   | 413,687    | 2050  |
| 2051                         | 257,164            |                                 | 257,164          |                   |  |           |           | 10,000             | 10,000    | 247,164               | 247,164   | 660,851    | 2051  |
| Total                        | 6,195,304          | 0                               | 0                | 6,195,304         | 2,150,000                                      | 1,084,453 | 2,000,000 | 300,000            | 5,534,453 |                       |           |            | Total |

Notes:  
As a Rehab/Conservation District, the City could consider amending certain other tax increment districts to allocate surplus tax increments to TID 21 as an eligible recipient of shared increments

Projected TID Closure

## **SECTION 10: Annexed Property**

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A tax incremental district cannot include annexed territory unless at least three years have elapsed since the annexation, or certain other requirements are met. None of the property within the proposed District boundary was annexed during the past three years.

## **SECTION 11: Estimate of Property to Be Devoted to Retail Business**

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

## **SECTION 12: Proposed Changes of Zoning Ordinances, Master Plan, Map, Building Codes and City Ordinances**

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### **Zoning Ordinances**

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

### **Master (Comprehensive) Plan and Map**

The proposed Plan is in general conformance with the City's Comprehensive Plan identifying the area as appropriate for primarily residential and complimentary uses.

### **Building Codes and Ordinances**

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



### **SECTION 13:**

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

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

### **SECTION 14:**

## **How Creation of the Tax Incremental District Promotes the Orderly Development of the City**

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Creation of the District and the implementation of the projects in its Plan will promote the orderly development of the City by rehabilitating and conserving property, mitigating the potential for blight as a result of vacant or dilapidated property, providing necessary public infrastructure improvements, and providing appropriate financial incentives for private development projects. Through use of tax increment financing, the City can attract new investment that results in increased tax base. Development will occur in an orderly fashion in accordance with approved plans so that the Projects will be compatible with adjacent land uses. Development of new uses in the District will add to the tax base and will generate positive secondary impacts in the community such as increased employment and housing opportunities.

## **SECTION 15: List of Estimated Non-Project Costs**

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

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

No improvements to be made within the District will benefit property outside the District. Furthermore, there will be no improvements made outside the District that will only partially benefit the District.



**LEGAL DEPARTMENT**

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Email: attorney@cityoflacrosse.org

**Stephen F. Matty**  
City Attorney

**Krista A. Gallager**  
Deputy City Attorney

**Ellen R. Atterbury**  
Assistant City Attorney

May 23, 2023

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

RE: Project Plan for Tax Incremental District No. 21

Dear Mayor:

Wisconsin Statute 66.1105(4)(f) requires that a project plan for a tax incremental financing district include an opinion provided by the City Attorney advising as to whether the plan is complete and complies with Wisconsin Statute 66.1105.

As City Attorney for the City of La Crosse, I have been asked to review the above-referenced project plan for compliance with the applicable statutory requirements. Based upon my review, in my opinion, the Project Plan for the City of La Crosse Tax Incremental District No. 21 is complete and complies with the provisions of Wisconsin Statute 66.1105.

Sincerely,



Stephen F. Matty  
City Attorney

SFM:blb



## SECTION 17: Calculation of the Share of Projected Tax Increments Estimated to be Paid by the Owners of Property in the Overlying Taxing Jurisdictions

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

| Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlying district would pay by jurisdiction. |  |                    |  |  |  |            |  |
|--|--|--------------------|--|--|--|------------|--|
| Statement of Taxes Data Year:  |  | 2022               |  |  |  | Percentage |  |
| County   |  | 12,239,970         |  |  |  | 11.21%     |  |
| Special District   |  | 0                  |  |  |  | 0.00%      |  |
| Municipality   |  | 51,359,729         |  |  |  | 47.05%     |  |
| School District  |  | 40,410,875         |  |  |  | 37.02%     |  |
| Technical College  |  | 5,156,687          |  |  |  | 4.72%      |  |
| <b>Total</b>   |  | <b>109,167,261</b> |  |  |  |            |  |

| Revenue Year | County         | Special District | Municipality     | School District  | Technical College | Total            | Revenue Year |
|--------------|----------------|------------------|------------------|------------------|-------------------|------------------|--------------|
| 2025         | 0              | 0                | 0                | 0                | 0                 | 0                | 2025         |
| 2026         | 15,727         | 0                | 65,993           | 51,925           | 6,626             | 140,271          | 2026         |
| 2027         | 15,727         | 0                | 65,993           | 51,925           | 6,626             | 140,271          | 2027         |
| 2028         | 15,727         | 0                | 65,993           | 51,925           | 6,626             | 140,271          | 2028         |
| 2029         | 23,591         | 0                | 98,990           | 77,887           | 9,939             | 210,407          | 2029         |
| 2030         | 23,591         | 0                | 98,990           | 77,887           | 9,939             | 210,407          | 2030         |
| 2031         | 23,591         | 0                | 98,990           | 77,887           | 9,939             | 210,407          | 2031         |
| 2032         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2032         |
| 2033         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2033         |
| 2034         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2034         |
| 2035         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2035         |
| 2036         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2036         |
| 2037         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2037         |
| 2038         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2038         |
| 2039         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2039         |
| 2040         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2040         |
| 2041         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2041         |
| 2042         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2042         |
| 2043         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2043         |
| 2044         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2044         |
| 2045         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2045         |
| 2046         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2046         |
| 2047         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2047         |
| 2048         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2048         |
| 2049         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2049         |
| 2050         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2050         |
| 2051         | 28,833         | 0                | 120,987          | 95,195           | 12,148            | 257,164          | 2051         |
|              | <b>694,625</b> | <b>0</b>         | <b>2,914,694</b> | <b>2,293,340</b> | <b>292,645</b>    | <b>6,195,304</b> |              |

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

## EXPERTISE

Architecture  
Engineering  
Environmental  
Planning

## WORK

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Housing  
Mining  
Public Works  
Sports + Recreation  
Telecommunications + Energy  
Transportation  
Water



Bentonville, AR  
Des Moines, IA  
Storm Lake, IA  
Waterloo, IA  
Bloomington, MN  
Mankato, MN  
Rochester, MN  
St. Louis Park, MN  
Pierre, SD  
Sioux Falls, SD  
Green Bay, WI  
La Crosse, WI  
Milwaukee, WI

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*On January 12, 2017, ISG formally announced its transition of firm ownership to a 100% employee stock ownership plan (ESOP). As a multi-disciplinary firm that started 50+ years ago, ISG has since grown to be a Top 500 Design Firm as recognized by Engineering News-Record (ENR), a Zweig Group Hot Firm, and PSMJ Circle of Excellence recipient, illustrating the progressive increase in talent, expertise, and market share.*

