

City of
WHITEWATER

COMMON COUNCIL AGENDA

Common Council Meeting

City of Whitewater Municipal Building – Community Room
312 W. Whitewater St., Whitewater WI 53190

Tuesday, August 3, 2021 - 6:30 p.m.

**This will be an IN PERSON MEETING as well as a VIRTUAL MEETING
Citizens are welcome (and encouraged) to join us in person, or via computer, smart phone,
or telephone. Citizen participation is welcome during topic discussion periods.**

You are invited to a Zoom webinar.

When: Aug 3, 2021 06:30 PM Central Time (US and Canada)

Topic: Common Council Meeting

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/86803241677?pwd=anZMTCTyYnpXbE9JczJldE9sL2M0UT09>

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253 215 8782 or +1 346 248 7799 or 888 475 4499 (Toll Free) or 833 548 0276 (Toll Free)
or 833 548 0282 (Toll Free) or 877 853 5257 (Toll Free)**

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*To make a comment during this period, or during any agenda item: **On a computer or handheld device**, locate the controls on your computer to raise your hand. You may need to move your mouse to see these controls. **On a traditional telephone**, dial *6 to unmute your phone and dial *9 to raise your hand.*

All agenda items are subject to discussion and/or action.

CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE

CONSENT AGENDA:

CA-A	Acknowledgement of Receipt and Filing of the Following: *Irvin L. Young Memorial Library Board minutes of June 21, 2021; - P. 1 * Police and Fire Commission Minutes of January 13, 2021; - P. 11 *Urban Forestry Commission minutes of April 26, 2021 and June 28, 2021.- P. 15	P. 1
CA-B	Expedited Approval of the Following Items, per City Staff Recommendation: C-1	N/A

STAFF REPORTS: None.

CITY MANAGER REPORT.

HEARING OF CITIZEN COMMENTS. No formal Common Council Action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a three minute speaking period. Specific items listed on the agenda may not be discussed at this time; however citizens are invited to speak to those specific issues at the time the Council discusses that particular item.

RESOLUTIONS:

R-1	Consideration and possible action on “Resolution Creating Tax Incremental District No. 10, Approving its Project Plan and Establishing its Boundaries. (City Manager Request).	p. 20
R-2	Consideration and possible action on “Resolution Creating Tax Incremental District No. 11, Approving its Project Plan and Establishing its Boundaries. (City Manager Request).	P. 65
R-3	Consideration and possible action on “Resolution Creating Tax Incremental District No. 12, Approving its Project Plan and Establishing its Boundaries. (City Manager Request).	P. 109
R-4	Consideration and possible action on “Resolution Creating Tax Incremental District No. 13, Approving its Project Plan and Establishing its Boundaries. (City Manager Request).	P. 153
R-5	Consideration and possible action on “Resolution Creating Tax Incremental District No. 14, Approving its Project Plan and Establishing its Boundaries. (City Manager Request).	P.195

ORDINANCES – First Reading – None.

ORDINANCES – Second Reading

O-1	Ordinance amending Charter Ordinances relating to Community Development Authority (City Manager Request)	P. 242
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ORDINANCES – Second Reading – None.

CONSIDERATIONS:

*C-1	Approval of repair/replacement of city emergency sirens (located in multiple locations in City). (Finance Director Request).	P. 246
C-2	Appointment of councilmember representative to the Landmarks Commission and the Public Works Committee.	n/a
C-3	Councilmember Requests for Future Agenda Items and/or Future POLCO questions.	n/a
C-4	Adjournment.	n/a

Anyone requiring special arrangements is asked to call the Office of the City Manager / City Clerk at least 72 hours prior to the meeting.

***Items denoted with asterisks will be approved on the Consent Agenda unless any council member requests that it be removed for individual discussion.**

Irvin L. Young Memorial Library
431 W Center St
Whitewater WI 53190
Board of Trustees Regular Meeting
Online Virtual Meeting
Monday, June 21, 2021, 6:30 pm

MINUTES

Mission Statement:

We will have the space and the stuff to do the things that you want.

Our Values: Safe & welcoming; Trust; Diversity; Fun; Lifelong learning and creativity; Making connections; Service excellence

1. Call to Order at 6:31 p.m.

Present: Anne Hartwick, Jennifer Motszko, Kathy Retzke, Jaime Weigel, Jim Winship, Brienne Diebolt-Brown (joined at 6:44)

Absent: Doug Anderson, Steve Smith

Staff: Stacey Lunsford, Diane Jaroch, Deana Rolfsmeyer, Torrie Thomas

2. Consent Agenda
 - a. Approval of Minutes Approval of the minutes of the regular meeting on June 2, 2021*
 - b. Acknowledgment of Receipt of Financial Reports*
 - c. Acknowledgment of Payment of Invoices for May 2021*
 - d. Acknowledgment of Receipt of Statistical Reports for May 2021*
 - e. Acknowledgment of Receipt of Treasurer's Reports

MSC Jim Winship/Jennifer Motszko to approve the Consent Agenda.

Ayes: Anne Hartwick, Jennifer Motszko, Kathy Retzke, Jaime Weigel, Jim Winship

Nays: none

3. Hearing of Citizen Comments
 - a. No formal Library Board action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a three-minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those specific issues at the time the Library Board discusses that particular item.

4. Old Business

4.I. Library Building Project

- Jim Winship reported on the most recent Library Expansion Committee meeting, held on Tuesday, June 15.
- Jim reported that Cameron Clapper felt it was feasible for the Common Council to approve an allocation of \$3 million but the Common Council still needs to act on it after deliberations this fall. Approval wouldn't take place until the November meeting.
- The Library Board meets July 19th. Studio GC will be in attendance at that meeting. If the Board approves the conceptual plan, then the committee can move forward with the project.
- The Library Expansion Committee will present the plans at the August Common Council meeting, which would allow plenty of time for deliberations before a November vote.
- Jim would still like to see an updated budget that includes the pedestrian walkway and tables/sitting area on Center Street.
- If the total cost ends up being around \$5.5 million, then the Board would have to raise \$1.5 million through fundraising. The Committee would like to identify potential donors by the July meeting.
- Jim would like to request Studio GC to visit between July 19th and August 3rd.
- Anne shared that she has extended an invitation to Cameron Clapper and Kathy Anderson to attend the July meeting to hear from the architects. We will walk the site with Studio GC as part of the regular meeting.
- Discussion took place regarding utilizing Studio GC to help advertise and promote the project to the community.

5. New Business

5.I. Strategic Plan 2021 Activities Six-Month Review ~ see attached

- Jim suggested reaching out to other community members for help with Spanish translation. Stacey shared that she has reached out to SWITS to translate the new brochure.
- Torrie reported on a collaborative effort with the Community Engagement Center. The car maintenance program had low attendance but they plan to continue collaborating and she's hopeful for future projects.
- Deanna reported on the mindfulness challenge, which was a partnership with Fort Healthcare. There was strong participation in the beginning and then it dwindled in the end. 23 people signed up with 2 people completing the program. Deanna shared with was a fun program and a good partnership; she hopes that it will become an annual activity.
- The Storytelling Festival will be held in Whitewater in October with activities throughout the community. Torrie will bring the listening booth equipment and have fun activities set up.

- Doug will give an update on the Friends of the Library at the September meeting.
- Torrie provided an update on the middle school community conversation that will be taking place in the fall. The goals of the listening session are to make a new connection with a segment of the community and identify barriers to improve marketing and implement new programs.
- Torrie and Deanna reported that they've received good feedback and participation on the teen subscription boxes. Kathy said that she's heard positive feedback from the middle school also.

5.II. Review and Re-Approval of The Unattended Child Policy

- Jennifer suggested changing the line in paragraph #3 "Librarians cannot be responsible" to "Librarians are not responsible"

MSC Brienne Diebolt-Brown/Jim Winship to approve the Investment Policy as revised.

Ayes: Brienne Diebolt-Brown, Anne Hartwick, Jennifer Motszko, Kathy Retzke, Jaime Weigel, Jim Winship

Nays: none

6. Staff & Board Reports

6.I. Director's Report ~ see attached

- Walworth Co. moved to phase 4 so Stacey has requested having the furniture replaced and will be opening up the Friends bookshop soon.
- Discussion took place regarding Hoopla's usage and cost.

6.II. Adult Services Report ~ see attached

- Dianne reported that 20 adults have signed up for the adult Summer Reading Program.

6.III Youth Educational Services Report ~ see attached

- 130 children have signed up for the youth Summer Reading Program and she has resumed in-person story time for the summer.
- Jaime suggested sending a link of the summer reading program promotional video to summer school families. Kathy will help Deana connect to the summer school principal.
- Stacey gave an update on the recent Bridge's meeting about Serving Underserved Populations.
- Deana gave an update on the Spanish Language Collection Webinar. Unfortunately, it was geared towards adults but there was interest in a future webinar for children.

6.IV. Programming & Makerspace Librarian Report ~ see attached

- In person programming is resuming. Torrie reported that 24 people attended a recent plant-swap. 15 kids and 10 adults attended an outdoor watercolor program.

6.V. Bridges Library System Staff Report ~ see attached

- This year's Trustee Appreciation event will be on October 6th. It will be virtual this year.
- Trustee Training Week is August 23rd. Stacey has forwarded the information to Board members.

6.V.I Board Report

- Email and text spamming - Anne Hartwick
 - Be aware of spam emails and text messages sent in Anne's name.
- Jim reported that an AmeriCorps VISTA position has been approved through Whitewater LEADS. They are looking for a native Spanish speaker to serve in a community outreach capacity.

7. Board Request for Future Agenda Items

- If the board has any questions they want to put to the community through the City's Polco online survey system, they will be collected at this time. Polco is a civic engagement, survey and polling platform.
 - Bri suggested asking, "Now that the library is open to full capacity, how do you plan to take advantage of this?"
- Anne took a picture of the OWL, technology that was recently purchased and used to run tonight's hybrid meeting. This will be used to promote it to the community.

Confirmation of the next meeting on July 19, 2021 at 6:30 p.m. Adjourned at 7:30 p.m.

Comments in the Chat Box:

- Dianne typed that 20 adults signed up for SRP. I took a screenshot from my view so you can see how things look from our end.

Minutes respectfully submitted by Jaime Weigel on July 5, 2021

LIBRARY DIRECTOR REPORT

I. ADMINISTRATION

- a. Nine work orders were submitted in May.
 - i. Three problems were reported with staff and patron computers.
 - ii. An old TV was moved to the basement.
 - iii. One of the staff entry doors wouldn't open.
 - iv. A brochure holder was requested to be mounted by the coat rack in the lobby.
 - v. An outside light was flickering.
 - vi. We reported that the cleaning team was not coming in on Mondays.
 - vii. The TV above the circulation desk area needed a software update to run slide shows.

II. BUDGET

- a. None.

III. PERSONNEL

- a. None.

IV. LIBRARY COLLECTION

- a. None.

V. PUBLIC AND COMMUNITY RELATIONS

- a. We are having the local cable channel post our videos.

VI. LIBRARY BOARD RELATIONS

- a. None.

VII. LAISING WITH CITY, STATE, COUNTY, AND SYSTEM GROUPS

- a. I attended the monthly Alliance of Public Libraries meeting virtually on Friday, June 11. Items discussed:
 - i. The Emergency Connectivity Fund requirements have been finalized and announced. Few public libraries are planning to apply for the funds due to requirements for filtered internet access and retaining ten years of documentation on who used the laptops or hotspots purchased with the funds.
 - ii. The 1000 Books Before Kindergarten app developed by Bridges Library System will be discontinued at the end of the year. Fewer people are using it now that there are more options for tracking reading, such as the Beanstack software that all libraries in the state now have access to through DPI.
 - iii. There will be an approximately 4.5% increase in the 2022 budget due to increased usage of Overdrive during the pandemic which increases the Bridges libraries' share to pay to the Wisconsin Public Library Consortium

and the addition of digital magazines to Overdrive. There will be a 4% increase in what we pay for the Overdrive Advantage account, which provides extra copies of popular titles exclusively to Bridges member library patrons and a 3% increase in the cost for shared databases which is a typical annual inflation amount for those services. Additionally, libraries will be charged for a portion of their patrons' use of Hoopla beginning in 2022. Whitewater's bill should be about \$325 based on an estimate of usage from 2020.

- iv. Bridges is planning to budget for accessibility studies to be performed for any library that wants one. We have indicated that we are ready for a study that will look for any deficiencies in accessibility that we currently have with recommendations on how to fix them.

VIII. **PROFESSIONAL DEVELOPMENT**

- a. None.

IX. **STRATEGIC PLAN**

- a. The strategic plan six-month review is on the agenda.

X. **PANDEMIC RESPONSE**

- a. We are starting to see people request to use our meeting rooms.

Adult Services Report June 2021

Upcoming Programs:

June 28: Virtual Gardening: Bee and Bug Hotels at 10:00 a.m.

July 12: Virtual Gardening: Composting at 10:00 a.m.

Report:

Twenty-six people viewed my Fairy Gardens, virtual gardening program on June 14th.

Deana created designs for staff t-shirts for the summer reading program this year, and I assisted her in applying that design to the shirts using our Cricut Maker machine and a hot iron. Staff had two designs to choose from and could order as many shirts as they wanted.

Virtual Meetings/Webinars/Training Sessions Attended:

May 19: Staff Meeting with Stacey, Deana, Torrie

May 20: FMLA Training

May 20: Just the Facts: Social Engineering & CYOA2 cyber training

May 26: Staff Meeting with Stacey, Deana, Torrie and Zachary Popke and Haley Dieter from Whitewater Community Television

June 02: Staff meeting with Stacey, Deana, Torrie

June 02: Board Meeting

June 09: Staff Meeting with Stacey, Deana, Torrie

Youth Educational Services Report June 2021

Summer Reading Program

Summer reading started on Tuesday, June 15th. 85 children and teens pre-registered for the program. Molly Fuller, the school district's new Family and Community Engagement Coordinator reached out and asked us to partner with the school district. The schools provided us with book fair vouchers to be given to students who finish the summer reading program. In addition, the schools promoted the summer reading program to parents and will be featuring some of our program participants on their website and social media.

We are running a hybrid program this year, meaning participants can use either Beanstack or paper logs. Preparation for the program included:

- Building each challenge in Beanstack.
- Creating paper reading logs for those who do not want to participate virtually.
- Obtaining and organizing incentives.
- Creating press releases.
- Posting program information on our social media and on our website.
- Creating flyers and handouts.
- Creating additional social media content to help promote the program.
- Developing and implementing staff training for the program.
- Creating a program manual for staff.
- Designing and creating promotional t-shirts for the staff.

YAAASSS Bags

We received positive feedback on our first round of YAAASSS Bags. We have six bags going out for the month of June.

Meetings & Trainings

May 19th: Serving Underserved Populations-Bridges Library System meeting.

May 19th: Staff meeting with Stacey, Diane, and Torrie.

May 20th: School Library Journal Day of Dialog

May 20th: Spanish Language Collection Webinar

May 26th: Staff meeting with Stacey, Diane, and Torrie.

May 27th: Beanstack presentation on product updates.

June 2nd: Staff meeting with Stacey, Diane, and Torrie.

June 9th: Staff meeting with Stacey, Diane, and Torrie.

Upcoming events

Storytime outside begins June 16th.

Programming and Makerspace Report June 2021

Coming soon...

Programs

- 6/22 Raising Confident, Competent Children (virtual parenting seminar series)
- 6/24 Fiber Therapy Craft Group Meeting (virtual)
- 6/28 Adult Craft (take-and-make)
- 6/29 Raising Resilient Children (virtual parenting seminar series)
- 6/28 Dan Gogh Teen Drawing Workshop: Drawing 101 @6:00 p.m. (virtual)
- 7/6 Children's Craft (take-and-make)
- 7/8 What is domestic abuse and how can New Beginnings APFV help me? (virtual)
- 7/12 Adult Craft (take-and-make)
- 7/15 Epilepsy Families Southeast WI (virtual)
- 7/19 Children's Craft (take-and-make)
- 7/26 Adult Craft (take-and-make)
- 7/29 Fiber Therapy Craft Group (virtual)
- 7/13 Teen Cupcake Wars (in-person, lake front building)

Events

- 7/13 Family Fun Night – Lake Front
- 7/27 Family Fun Night – Lake Front
- 8/31 Family Fun Night – Lake Front
- 9/7 Family Fun Night – Lake Front

May 2021

Programs

Date	Program	Live attendance	1-Minute+ asynchronous views	Kits distributed
5/3	All Ages Craft		49	59
5/13	The Whys and Whens of Car Maintenance	3		
5/15	Miss Wisconsin	1		
5/27	Fiber Therapy	2		

Collaborations

Worked with the UWW Community Engagement Center to co-host a program for teens and college students "The Whys and Whens of Car Maintenance".

Trainings

- 5/5 Grant Reporting and Evaluation Webinar
- 5/6 LTC Facilitation Training: Coaching Call 3
- 5/12 Bridges Zoom Enterprise Basics

5/17 LTC Facilitation Training: Coaching Call 4
5/19 Reaching Out to Underserved Populations Discussion

Makerspace Appointments

5/8 Craft Supplies
5/12 VHS to Digital Conversion Equipment
5/12 3D Printer
5/19 VHS to Digital Conversion Equipment
5/26 VHS to Digital Conversion Equipment
5/27 Cricut Expressions 2



Police and Fire Commission Meeting Minutes – January 13, 2021

ABSTRACT/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS OF THE POLICE COMMISSION OF THE CITY OF WHITEWATER, WALWORTH AND JEFFERSON COUNTIES, WISCONSIN

Audio of this meeting can be accessed on the City of Whitewater web site at <http://www.whitewater-wi.gov/AgendaCenter>

- I. Call to Order, Roll Call – Commission President Glenn Hayes called the meeting to order at 6:30 pm.

Members present: Glenn Hayes, Jerry Grant, Beverly Stone, Mwita Binagi

Members absent: None

Also present: Chief Aaron Raap and Support Services Manager Sabrina Ojibway

- II. Approval of Minutes from September 9, 2020 – On a motion by Grant with a second by Binagi the minutes were approved by a voice vote.

AYES: Hayes, Grant, Binagi

NOES: None

ABSTAINED: Stone

ABSENT: None

- III. Citizen Comments - Hayes read the following disclaimer: *“No formal Police Commission action will be taken during this meeting although issues raised may become part of a future agenda. Participants are allotted a three to five minute speaking period. Specific items listed on the agenda may not be discussed at this time; however citizens may speak to those issues at the time the Police Commission discusses that particular item.”*

There were no citizen comments.

IV. New Business

A. Chief’s Report

1. Personnel Updates:

- a. For the first time in seven years, the Whitewater Police Department is fully staffed (both sworn and civilian) with no sworn member departures in nearly one year.
- b. In April of last year, then School Resource Officer Shane Brandl, currently Detective Lieutenant Brandl, left our country on a military deployment. This leave of absence goes through April of this year. Officer Michele Martin was selected and is currently assigned as the School Resource Officer.
- c. Community Service Officer Kyle Casasola, who is a student at UW-Whitewater studying criminology, is among the scholarship recipients receiving financial awards for the 2020-2021 academic year. Kyle was awarded the Amos Malone Criminology Scholarship Fund.

- d. This past November, Chief Aaron Raap was elected to serve a two-year term as the president of the Walworth County Executive Law Enforcement Association. This term began on January 1st.
 - e. Whitewater Police Department became eligible to apply for grants from the U.S. Department of Justice’s Discretionary Fund for the next three years. This is due to having met the standards necessary with the U.S. Department of Justice (DOJ) for use-of-force standards. These discretionary grants will only be allocated to law enforcement agencies that meet certain standards from independent credentialing bodies.
2. Miscellaneous Personnel Training Update:
- a. Due to the ongoing pandemic, in-person training has been scaled back. However, a number of officers, along with a few dispatchers, were able to attend the following trainings: Crisis Intervention training, Nighttime Firearms training for sworn personnel, Special Events Team (SET) training with Walworth County law enforcement partners, Crimes in Progress for Dispatchers training, Police K-9 training, Investigating and Interpreting Video Recorded Use of Force Incidents attended by command staff members, Crime Prevention training, Peer Support training, Drug Trends and Investigative Techniques training, First Aid and Blood Borne Pathogens training for all sworn members, Interview and Interrogation training and Tactical Emergency Care training.
3. 2021 Police Department Budget Update:
- a. The Whitewater Police Department remained within their 2020 Operational Budget. The Whitewater Police Department came in under budget in their 2020 Personnel Budget due to vacancies at the beginning of 2020 and the Detective Lieutenant being off payroll due to his military leave of absence.
 - b. Chief Raap expressed appreciation that for 2021, the City Manager, Finance Committee and Common Council did not make any cuts to the Personnel Budget. However, the Operational Budget did receive a cut. Chief Raap noted that it is more common among law enforcement agencies of all sizes that 90% of a police department budget should be allocated to personnel, leaving 10% for operational costs. Whitewater Police Department has faced a decline in the percentage of their budget allocated to operational needs, dropping from 7.53% in 2008 to 3.77% in 2020. Chief Raap will be working with the City Manager and elected city leaders later in the year as the police department budgets for 2022.
4. Embedded Walworth County Crisis Employee Update:
- a. Beginning in early 2021, Whitewater Police Department will be receiving an embedded mental health crisis worker who will be coming to them courtesy of a pilot program which Walworth County Health and Human Services is

spearheading. It is anticipated that this professional will provide and participate in cross-training, provide on-site crisis services, assist with death notifications, participate in post-incident debriefings and increase access to mental health and substance abuse services. It is believed that participation in this pilot program will increase officer efficiency in response to these types of mental health calls for service and related needs within the community. Chief Aaron Raap expressed appreciation to be one of two departments within Walworth County to be selected for this program.

5. Community Engagement Update:

- a. One of the primary goals of the Whitewater Police Department during the pandemic is to guard against the erosion of police/community relations, especially in light of greatly reduced interactions and annual involvement in community events. Regarding the state and city mask wearing requirement, the police department seeks to educate, advise and warn. No referrals for charges have been made to either of the District Attorney's Offices nor to the Whitewater City Attorney.
- b. In late September, many officers and CSOs were assigned to the annual Discover Whitewater race series. Even as a scaled back event, it drew more than 300 participants and volunteers.
- c. In December, the Whitewater Police Department partnered with the Kiwanis and the Whitewater Unified School District in the "Cops 'N Kids" initiative. It consists of officers connecting with children within the community, reading a portion of a book to them and then presenting that child with the book in an effort to foster long-term relationships between community youth and police.
- d. With the approval of the City Manager and the Whitewater Unified School District Administrator, the Whitewater Police Department were able to partner with the Manager of the local Walmart to hold their 4th Annual Shop With a Cop event in early December. Participants adhered to current pandemic protocols and three young school-aged children enjoyed the event with three officers and three civilian staff members.

V. Future Commission Meeting Dates – The Police & Fire Commission plan to meet on Wednesday, April 14th, 2021 at 6:30pm.

VI. Future Agenda Items

None

VII. Adjournment - On a motion by Binagi with a second by Grant the Commissioners unanimously voted to adjourn the meeting.

AYES: Hayes, Grant, Stone, Binagi

NOES: None

ABSENT: None

The Commissioners adjourned at 6:53 pm.

Respectfully submitted,

Sabrina Ojibway

Support Services Manager

Urban Forestry Commission
Meeting Minutes of April 26, 2021

Call To Order: Chairperson Stanek called meeting to order at 4:37

Roll Call: Nick Alt, Bill Chandler, Rosemary Leaver, Karen McCulloch, Jaime Weigel, Sherry Stanek, Patrick Taylor. Staff: Brian Neumeister, city forester. Guests: Jim Neis with the Arboretum at Starin Park.

Approval of Agenda: Leaver motioned to approve the agenda. Chandler seconded. Passed unanimously.

Approval of March Minutes: Stanek motioned to approve the minutes with the addition that she was listed as absent. Alt seconded. Passed unanimously.

Citizen Comments: No citizen comments

A gesture of appreciation was expressed to retiring board member, Karen McCulloch

Staff Report: General pruning was done near NW corner of university, as well as small trees and shrubs on East Milwaukee Street, and others per requests of homeowners. Progress is being made on signage for memorial trees as well as arboretum trees. Discussion was had regarding the various elements of the signs such as foundation, stakes, and concerns about vandalism. Neumeister reported that planting will take place on last year's street construction projects.

Treasurer's Report: Leaver reported no change in the balance. It remains at \$1105.39. A discussion was had regarding the City of Whitewater's contribution, and was decided that a motion be made at next month's meeting to solidify the details.

Bird City/Bird Talk: UFC received official notice that our Bird City Application was approved/renewed. Weigel reported good comments she heard on the library window. Stanek reported about the various activities planned for the event commemorating the Schoen Purple Martin house, and for Arbor Day. A photo contest, story walk, etc. McCulloch reported that she wrote the article for The Whitewater Banner, but it had not been posted. She said she'd look into it. Stanek reported that UFC still has not received any information about the Bird City grant. She would like to see appropriate signage for Purple Martin houses, as many citizens and visitors have asked and wondered about the houses. She shared her concern about vandalism. She also reported that she is working on the flower beds at the Clay Street Nature Preserve. Chandler reported that he checks on the Purple Martin house regularly and was working to maintain them for the martins, not sparrows. Alt mentioned the possibility of using traps for sparrows and starlings. Stanek reported that when asked about split rail fencing for Walton Oak Park, Parks and Recreation Director Eric Boettcher said he'd like to get split rail fencing at all

City of Whitewater parks, as part of a parks branding effort. Neumeister said he'd check into materials and try to get it done.

Tree City/Tree Talk: Much of this agenda item was already covered in the meeting. Alt brought up the topic of the Cambridge Tree Project, (cambridgetreeproject.org) reported what he knew about this effort to encourage Cambridge citizens to plant trees. Alt asked Neumeister his opinion on Whitewater having such a program. Neumeister replied that he'd spoken with Jay Weiss (the Cambridge forester), but hasn't talked about the specifics of the program. When Neumeister reported that the parcel of land where the city's current tree farm is located might be put on the market for sale, Alt inquired whether the City of Whitewater has access to a parcel of land, for a new tree farm.

Plan Board Report: No report.

Parks and Recreation Board Report: Weigel reported that there was nothing related to UFC to report. She provided an update on the Cravath Lake Drawdown Project. There will be a burn and revegetation done in November. They are currently exploring ways to rid the lakes of carp. P & R are looking at two sites to deposit the dredged materials.

Items for Future Discussion: The Cambridge Tree Project. Neighborhood beautification awards with a slant for native plantings.

Move to Adjourn: Alt motioned to adjourn. Leaver seconded. Passed unanimously.

Respectfully Submitted,

Karen McCulloch
Secretary, UFC

Urban Forestry Committee
Minutes June 28, 2021

Meeting called to order by chairperson Sherry Stanek at 4:33 pm.
Attendees -Brian Neumiester, Jim Nies, Nick Alt, Rose Mary Leaver, Bill Chandler, Sherry Stanek. Absent: Patrick Taylor, Jaime Wiegel

Agenda approval: Stanek moved that April 2021 minutes be removed from agenda because they weren't available, Nies 2nd, unanimously approved. Alt moved to approve agenda, Nies 2nd, unanimously approved.

Election of officers – Alt made a motion with a second from Chandler to delay the election until our next meeting on July 26. Motion approved.

Staff Report: City Forester Neumeister reported on the status of trees in the city. All are planted. The drought has made it hard to keep newly planted trees watered. All are bagged as well as some that were planted last year. 4 or 5 more dead Ash trees have been removed. Brian also reported that he has only half a dozen high school part time workers this year instead of the usual dozen. Alt asked why they have less and what should be done to attract possibly older and more experienced summer help. Alt requested this be discussed at July UFC meeting with the possibility of a recommendation to the Park Board on a possible pay rate increase to attract more workers. Chandler asked if the old Martin house on top of Coburn Hill has been cut down so it does not attract starlings. Neumeister reported that it, along with 2 other old martin houses at the water treatment plant, will be taken down.

Treasurer's Report: Motion was made by Nies, 2nd by Alt for Rosemary Leaver to write a check in the amount of \$161.46 from the UFC account to pay the balance owed to the city for the second Martin House at Clay Street Nature Preserve. Motion passed.

Third Martin House: Nies reported that Whitewater UFC has won a \$250 grant from Bird City Wisconsin to go toward a third Martin House to be located in Starin Park northwest of the Senior Center and adjacent to the ballpark. This location allows human observation without disrupting the birds according to Nick.

Martin Report: Chandler reported that both houses have nests – 6 at Minieska and 1 at Clay Street Nature Preserve. There are 25 total eggs which are in the process of hatching. This is triple last year's total. This report, replete with a picture and video, will be submitted to the Banner with a request for donations from citizens to purchase the third Martin House.

Tree City/Tree Talk: Alt asked if the public is aware of what Urban Forestry does. Stanek replied that in a normal year we would be active in schools and the community but because of the pandemic, our options have been limited. She reported that the display at the library received lots of positive comments and was just taken down recently. Nies suggested joining the Book of the Month Club at the library to promote books about trees and Stanek will contact Stacy Lundsford to find out how we do that. Nies suggested Tallamy's 'Bringing Nature Home. Stanek said the UFC has handout type information for public consumption. Chandler offered to hand this out at his table at the City Market which he attends every other Tuesday. Nies made a motion with a second from Alt to accept Bill's offer. After discussion, it was decided to contact market organizer Zabaillos about our own table. Stanek will do this. Alt asked if the city has a record of the total number of trees and types. Neumeister replied that the city has a 15/20 year-old G.I.S (Global Information System) report from the DNR to show the amount and location of trees. Alt suggested It may be best to inventory trees by walking the city quadrants to identify each tree. Nies would like us to consider forming a Support the Eco-System Award or something like this to publicly recognize citizens who support nature with plantings on their property. Item will be added to Agenda for the next meeting on July 26. Collaboration and Outreach to other UFCs. In order to find out what other UFCs do, Alt requested that a member of the Whitewater UFC contact other UFCs on a bi-monthly basis to find out what they are doing. Stanek reported that the Landmarks and Effigy Mound groups are requesting management of the Effigy Mound and Walton Oaks Preserve be handled by an outside group. She reported that the city is chronically short staffed and that these two important landmarks should not be neglected as they are 'jewels' that Whitewater needs to maintain appropriately. Discussion of making a recommendation to Parks & Rec. to consider budgeting for this expenditure. Stanek has talked to Eric Boettcher about this concern.

Arboretum Report: Stanek made a motion that a sub-committee of Alt, Nies, and Chandler be formed to approach corporations for financial

sponsorship of the new AASP. There is a DNR matching grant of up to \$25,000 available that we would like to apply for to spur giving. This money will allow us to add to the signage at Starin Park, to add the Arboretum At Starin Park as well as develop walking paths and informational signing, and will help with the development of curricula for tours of the arboretum. Motion passed. Stanek brought one of the tree ID tags for members to see. They will be installed soon to complete the accreditation process.

Field trip to Morton Arboretum Nies requested that a quorum of members visit the Morton Arboretum on a week day prior to the next meeting (July 26) to see their education component specifically. Nies and Nieumeister will find a date and communicate it to the committee.

Items for Future Discussion will include discussion of what constitutes a 'walking quorum', the training of seasonal employees, fundraising for Purple Martin house #3, Eco System Award with "one yard at a time" signage, discussion of support for outside management of Effigy Mounds and Walton Oaks, Nies report on Cedarburg Green, possible library addition and possible book club through library's Wisconsin Reads program.

Meeting Adjourned: 6:17pm

Next Meeting: July 26, 2021 at 4:30 pm

**RESOLUTION CREATING TAX INCREMENTAL DISTRICT NO. 10,
APPROVING ITS PROJECT PLAN AND ESTABLISHING ITS BOUNDARIES
CITY OF WHITEWATER, WISCONSIN**

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

WHEREAS, Tax Incremental District No. 10 (the "District") is proposed to be created by the City as a mixed-use district in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

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

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

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

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the CDA, on July 15, 2021 held a public hearing concerning the project plan and boundaries and proposed creation of the District, providing interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, after said public hearing, the CDA designated the boundaries of the District, adopted the Project Plan, and recommended to the Common Council that it create such District and approve the Project Plan.

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

1. The boundaries of the District that shall be named "Tax Incremental District No. 10, City of Whitewater", are hereby established as specified in Exhibit A of this Resolution.

2. The District is created effective as of January 1, 2021.
3. The Common Council finds and declares that:
 - (a) Not less than 50% by area of the real property within the District is suitable for mixed-use development as defined by Wisconsin Statutes Section 66.1105(2)(cm).
 - (b) Based upon the finding stated in 3.a. above, the District is declared to be a mixed-use district based on the identification and classification of the property included within the District.
 - (c) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
 - (d) The equalized value of the taxable property in the District plus the value increment of all other existing tax incremental districts within the City, does not exceed 12% of the total equalized value of taxable property within the City.
 - (e) That there are no parcels to be included within the District that were annexed by the City within the preceding three-year period.
 - (f) The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b).
 - (g) The project costs relate directly to promoting mixed-use development in the District consistent with the purpose for which the District is created.
 - (g) Lands proposed for newly platted residential development comprise no more than 35% of the real property area within the District.
 - (h) Costs related to newly platted residential development may be incurred based on the proposed development having a density of at least three (3) units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a.
4. The Project Plan for "Tax Incremental District No. 10, City of Whitewater" (see Exhibit B) is approved, and the City further finds the Plan is feasible and in conformity with the master plan of the City.

BE IT FURTHER RESOLVED THAT the City Clerk is hereby authorized and directed to apply to the Wisconsin Department of Revenue, in such form as may be prescribed, for a "Determination of Tax Incremental Base", as of January 1, 2021, pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(b).

BE IT FURTHER RESOLVED THAT pursuant to Section 66.1105(5)(f) of the Wisconsin Statutes that the City Assessor is hereby authorized and directed to identify upon the assessment roll returned and examined under Wisconsin Statutes Section 70.45, those parcels of property which are within the District, specifying thereon the name of the said District, and the City Clerk is hereby authorized and directed to make similar notations on the tax roll made under Section 70.65 of the Wisconsin Statutes.

Adopted this _____ day of _____, 2021.

City President

City Clerk

**LEGAL BOUNDARY DESCRIPTION
OR
MAP OF
TAX INCREMENTAL DISTRICT NO. 10
CITY OF WHITEWATER**

[INCLUDED WITHIN PROJECT PLAN]

PROJECT PLAN

[DISTRIBUTED SEPARATELY]

July 23, 2021

Project Plan

Tax Incremental District No. 10

City of Whitewater, Wisconsin

Organizational Joint Review Board Meeting Held:	July 15, 2021
Public Hearing Held:	July 15, 2021
Consideration by CDA:	July 15, 2021
Consideration by Common Council:	August 3, 2021
Consideration by the Joint Review Board:	TBD

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SECTION 1:

Executive Summary

Description of District

Tax Incremental District (“TID”) No. 10 (“District”) is a proposed Mixed-Use District comprising approximately 616 acres. The District will be created to pay the costs of public infrastructure and development incentives as needed to promote industrial, commercial, and residential development.

Authority

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

CDA Involvement

The Community Development Authority will be responsible for economic development programs and promoting the objectives for the District as outlined in this Project Plan.

Estimated Total Project Cost Expenditures

The City anticipates making total expenditures of approximately \$8.0 million (“Project Costs”) to undertake the projects listed in this Project Plan (“Plan”). Based on the initial incremental valuation projections for developments occurring in the near term and anticipated development upon city owned lots, approximately \$2.2 million of the total project costs can be supported. The Plan includes other TID eligible costs if actual incremental valuation exceeds these initial projections and additional costs to achieve the objectives of the Plan can be funded by the District.

Incremental Valuation

The City projects that new land and improvements value of approximately \$12.6 million will result from developments in the near term and anticipated development upon city owned lots. 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 Project Costs within 20 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 investment needed to provide the public infrastructure necessary to allow for 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. In making this determination, the City has considered the following information:

Increased business development within the District will lead to the purchase of more goods and services from local suppliers, and induced effects of employee households spending locally for goods and services from retailers, restaurants and service companies.

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 suitable for mixed use development as defined by Wis. Stat. § 66.1105(2)(cm). Lands proposed for newly-platted residential development comprise no more than 35% of the real property area within the District. Costs related to newly-platted residential development may be incurred based on the anticipated development having a density of at least three (3) units per acre as defined in Wis. Stat. § 66.1105(2)(f)3.a.
5. Based on the foregoing finding, the District is designated as a mixed-use district.
6. The Project Costs relate directly to promoting mixed use development 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 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.
11. The Plan for the District is feasible and is in conformity with the Master Plan of the City.

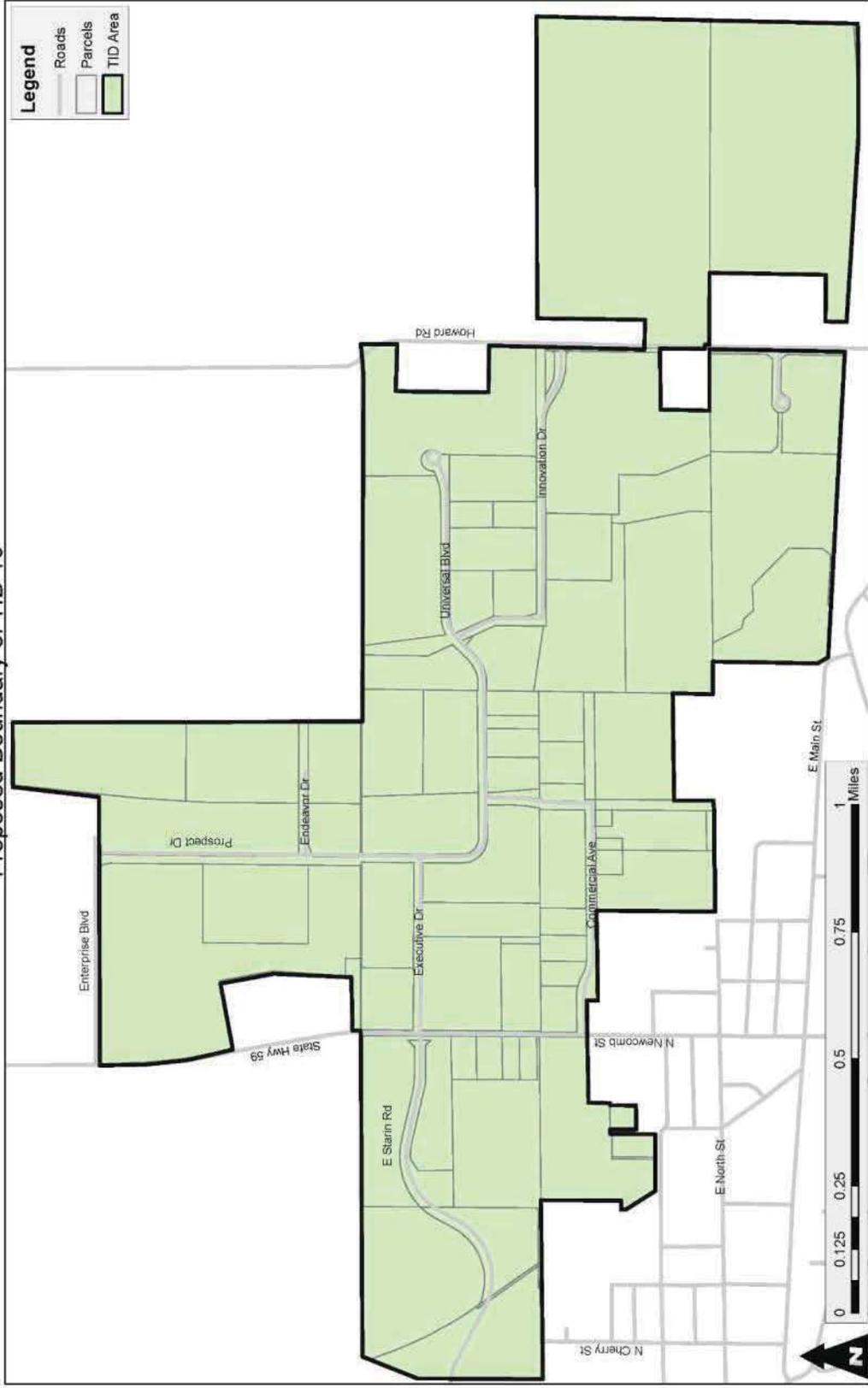
SECTION 2:

Preliminary Map of Proposed District Boundary

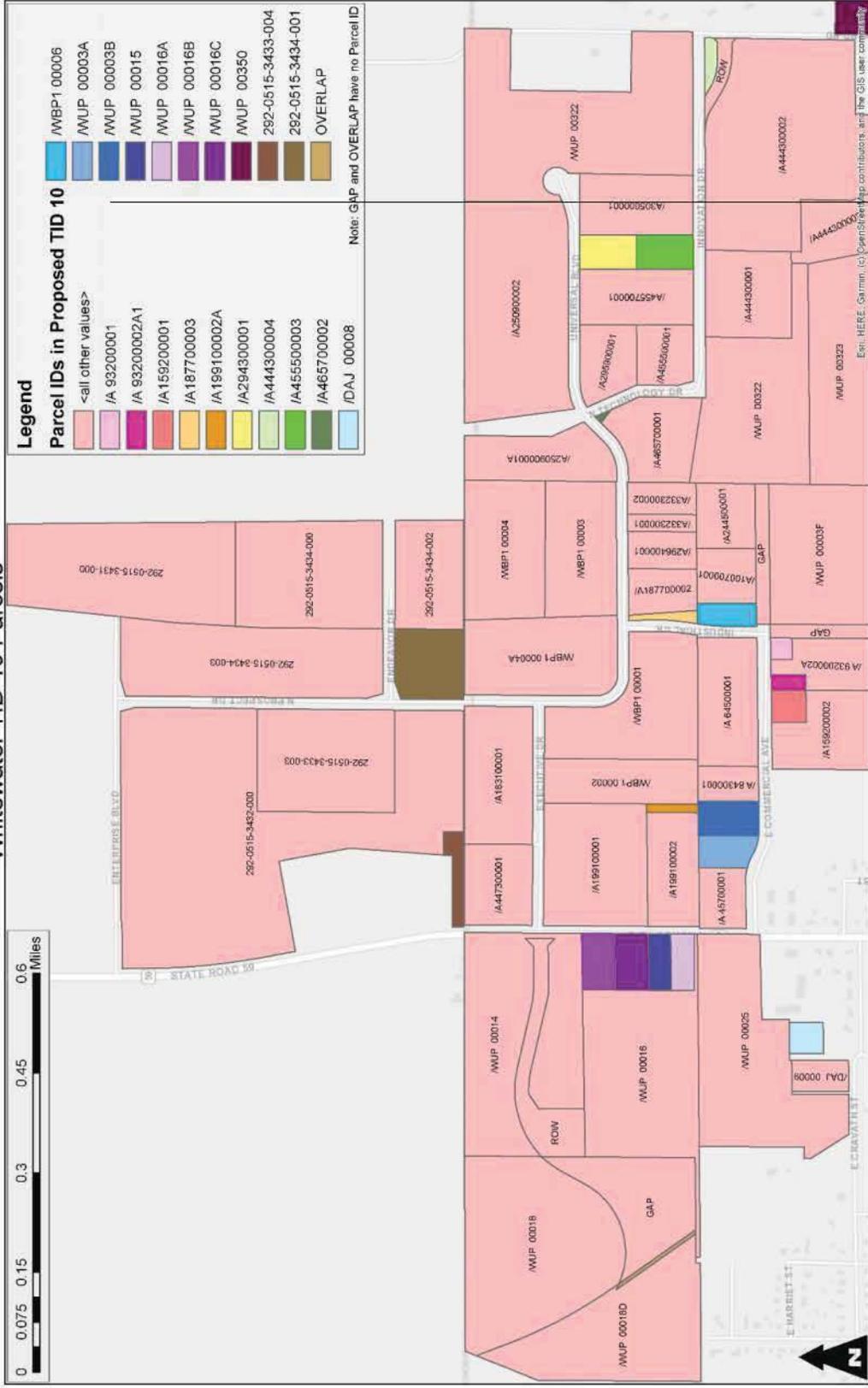
Map Found on Following Page.

To the extent District boundaries include wetlands identified on a map prepared under Wis. Stat. § 23.32, the wetlands are excluded from the District.

Proposed Boundary of TID 10



Whitewater TID 10 Parcels



SECTION 3: Map Showing Existing Uses and Conditions

Map Found on Following Page.

SECTION 4: Preliminary Parcel List and Analysis

See list found on following page.

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 does not exceed 12% of the total equalized value of taxable property within the City.

The estimated equalized value base value of the proposed District totals \$46,396,979. This value is less than the maximum of \$88,896,288 in equalized value that is permitted for the City.

City of Whitewater, WI	
Tax Incremental District No. 10	
Valuation Test Compliance Calculation	
District Creation Date	8/3/2021
	Valuation Data Currently Available
	2020
Total EV (TID In)	740,802,400
12% Test	88,896,288
Increment of Existing TIDs	
Total Existing Increment	0
Projected Base of New or Amended District	46,396,979
Less Value of Any Underlying TID Parcels	0
Total Value Subject to 12% Test	46,396,979
Compliance	PASS

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

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

With all Project Costs, the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for public works, legal and other consultant fees, testing, environmental studies, permits, updating 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

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

Property Acquisition for Conservancy

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

Acquisition of Rights-of-Way

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

Acquisition of Easements

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

Relocation Costs

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

Site Preparation Activities

Environmental Audits and Remediation

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

Demolition

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

Site Grading

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

Utilities

Sanitary Sewer System Improvements

To allow development to occur, the City may need to construct, alter, rebuild or expand sanitary sewer infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: collection mains; manholes and cleanouts; service laterals; force mains; interceptor sewers; pumping stations; lift stations; wastewater treatment facilities; and all related appurtenances. To the extent sanitary sewer projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City construct, alter, rebuild or expand sanitary sewer infrastructure located outside of the District. That portion of the costs of sanitary sewer system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs. The improvements to the wastewater treatment facilities, although not within the ½ mile radius, is an eligible project cost under Wis. Stat. § 66.1105(2)(f)1 k.

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 Community Development Authority

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 CDA to be used for administration, planning operations, and capital costs within the District, 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 CDA for this purpose are eligible Project Costs. The Community Development Authority (CDA) promotes economic development throughout the community. The CDA offers financial assistance such as grants for qualifying startups, industrial development loans for manufacturing businesses, commercial enterprise loans for retail and service businesses, etc.

Revolving Loan/Grant Program (Development Incentives)

To encourage private development consistent with the objectives of this Plan, the City, through its CDA, 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 CDA. These funds may be placed into a revolving fund and will continue to be used for the program purposes stated above within the District. Any funds remaining at the time of District closure or received following District closure shall be proportionally distributed to all taxing jurisdictions based on the final allocations identified in the District's final audit. Any funds provided to the CDA for purposes of implementing this program are considered eligible Project Costs.

Miscellaneous

Rail Spur

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

Projects Outside the Tax Increment District

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

- Commercial Drive repaving \$594,000
- Starin Road Repaving Fremont to Jefferson \$110,000

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

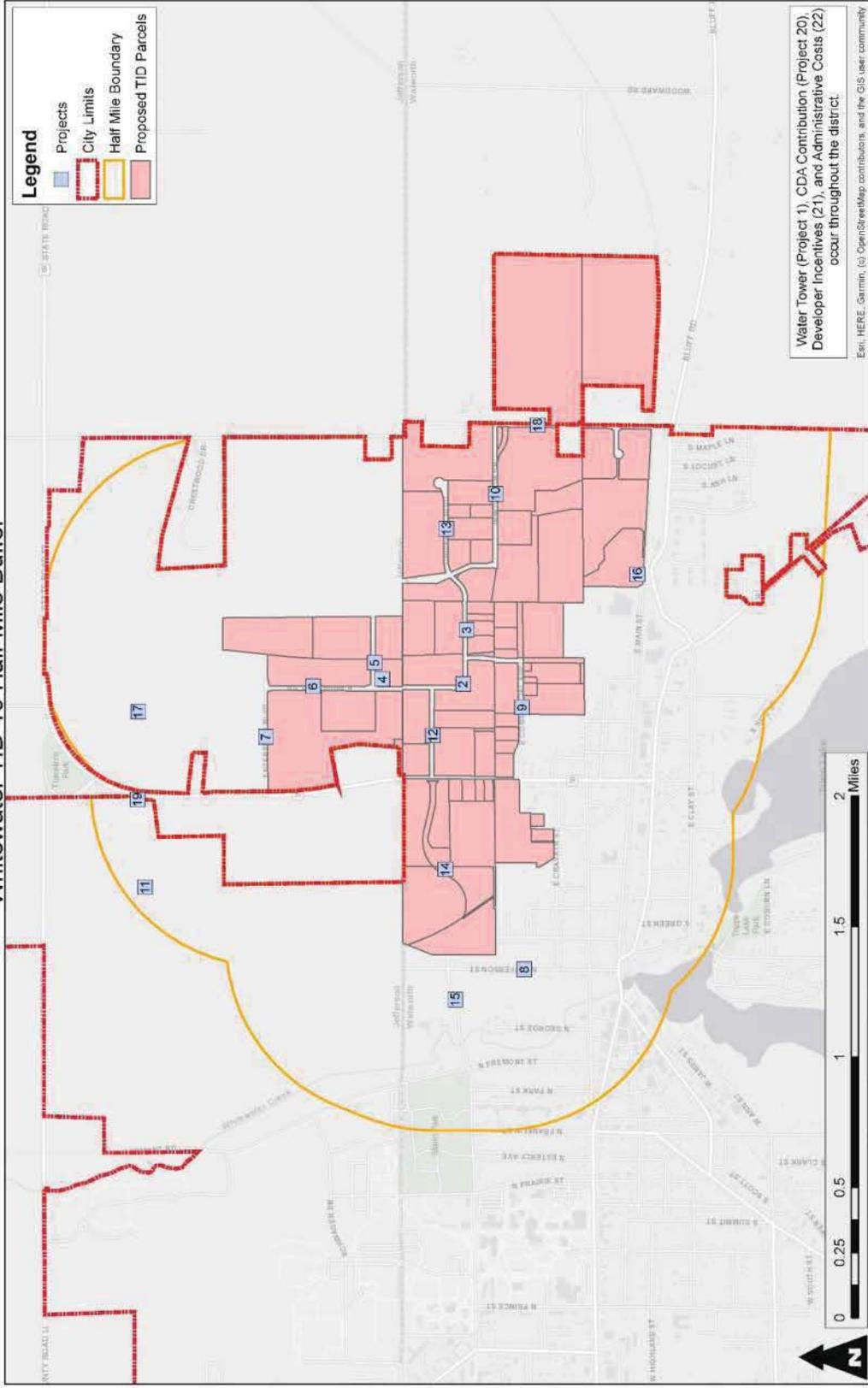
Interest expense, debt issuance expenses, redemption premiums, and any other fees and costs incurred in conjunction with obtaining financing for projects undertaken under this Plan are eligible Project Costs.

SECTION 7:

Map Showing Proposed Improvements and Uses

Map Found on Following Page.

Whitewater TID 10 Half-Mile Buffer



SECTION 8: Detailed List of Estimated Project Costs

The list on the following page 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 unless Total Project Costs exceed the estimates plus an annual 2% increase plus a 25% contingency. 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.

Based on the initial incremental valuation projections for developments in the near term and anticipated development upon city owned lots, approximately \$2.2 million of the total project costs can be supported. The Plan includes other TID eligible costs if actual incremental valuation exceeds these initial projections and additional costs to achieve the objectives of the Plan can be funded by the District.

City of Whitewater, WI

Tax Increment District No. 10

Estimated Project List

Project ID	Project Name/Type	Project year	1/2 mile or utilities outside boundary	TID Amount	Non TID Costs
1	Water Tower	2022	Utility extension	216,250	1,730,000
2	Watermain Replacement-Industrial to Executive	2025	No	225,000	
3	Universal improvements -Prospect to Innovation	2025	No	205,000	
4	Stormwater Management	2025	No	570,000	
5	Endeavor improvements	2026	No	60,000	
6	Prospect improvements -Enterprise to Executive	2026	No	240,000	
7	Enterprise improvements	2026	No	165,000	
8	Jefferson improvements	2026	1/2 mile	594,000	1,206,000
9	Commercial improvements	2029	No	175,000	
10	Innovation Drive improvements	2030	No	265,000	
11	Watermain Looping-LSP to Enterprise	2030	Utility extension	566,400	566,400
12	Executive Repaving	2031	No	125,000	
13	Universal improvements -Innovation to Cul-de-sac	2034	No	140,000	
14	Starin Road improvements -Jefferson to Newcomb	2036	No	300,000	
15	Starin Road improvements -Fremont to Jefferson	2036	1/2 mile	110,000	35,000
16	E. Main Ct improvements	2037	No	45,000	
17	Sanitary Sewer & Water Main Extension East of STH 59	2037	Utility extension	690,000	
18	Howard Road improvements -Bluff to Innovation	2038	No	130,000	130,000
19	Sanitary Sewer and Water Main Extension North to CTH U	2039	Utility extension	870,000	
20	CDA Contribution	Annually	No	390,000	
21	Developer incentives	TBD as needed	No	1,843,245	
22	Administrative costs	Throughout District	No	62,500	
Total Projects				<u>7,987,395</u>	<u>3,667,400</u>

Notes:

Note 1: Project costs are estimates and are subject to modification

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

The City projects that new land and improvements value of approximately \$12.6 million will result from developments in the near term and anticipated development upon city owned lots. Estimated valuations and timing for construction are included in Table 1. Assuming economic appreciation of 1%, the District would generate \$3,128,905 in incremental tax revenue over the 20-year term of the District as shown in Table 2.

Based on the Project Cost expenditures as included within the cash flow exhibit (Table 3), the District is projected to accumulate sufficient funds by the year 2042 to pay off 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 1 - Development Assumptions

City of Whitewater, WI									
Tax Increment District No. 10									
Development Assumptions									
Construction Year		Universal (Jefferson)	Thermobuilt	Lavelle	Commercial Avenue	City Owned Lots	Annual Total	Construction Year	
1	2021		75,000	50,000	100,000		225,000	2021	1
2	2022		225,000	250,000			475,000	2022	2
3	2023		250,000	250,000		604,406	1,104,406	2023	3
4	2024					604,406	604,406	2024	4
5	2025	3,000,000				604,406	3,604,406	2025	5
6	2026					604,406	604,406	2026	6
7	2027					604,406	604,406	2027	7
8	2028					604,406	604,406	2028	8
9	2029					604,406	604,406	2029	9
10	2030					604,406	604,406	2030	10
11	2031					604,406	604,406	2031	11
12	2032					604,406	604,406	2032	12
13	2033					604,406	604,406	2033	13
14	2034					604,406	604,406	2034	14
15	2035					604,406	604,406	2035	15
16	2036					604,406	604,406	2036	16
17	2037						0	2037	17
18	2038						0	2038	18
19	2039						0	2039	19
20	2040						0	2040	20
Totals		3,000,000	550,000	550,000	100,000	8,461,684	12,661,684		

Notes:
City owned lots based on 14 total lots at a proposed incremental value of \$604,406 per lot.

Table 2 – Tax Increment Projection Worksheet

City of Whitewater, WI										
Tax Increment District No. 10										
Tax Increment Projection Worksheet - Jefferson County										
Type of District	Mixed Use		Base Value							
District Creation Date	August 3, 2021		Appreciation Factor	0.50%		Apply to Base Value				
Valuation Date	Jan 1,	2021	Base Tax Rate	\$14.93						
Max Life (Years)	20		Rate Adjustment Factor (3 years)	-1.00%						
Expenditure Period/Termination	15	8/3/2036	Tax Exempt Discount Rate	3.00%						
Revenue Periods/Final Year	20	2042	Taxable Discount Rate	4.00%						
Extension Eligibility/Years	Yes	3								
Eligible Recipient District	No									

Construction Year	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment	Tax Exempt NPV Calculation	Taxable NPV Calculation
1 2021	2022	0	0	2023	\$14.93	0	0	0
2 2022	2023	0	0	2024	\$14.78	0	0	0
3 2023	2024	0	0	2025	\$14.64	0	0	0
4 2024	2025	0	0	2026	\$14.49	0	0	0
5 2025	2026	0	3,000,000	2027	\$14.49	43,470	35,345	33,034
6 2026	2027	15,000	3,015,000	2028	\$14.49	43,688	69,833	64,956
7 2027	2028	15,075	3,030,075	2029	\$14.49	43,906	103,483	95,804
8 2028	2029	15,150	3,045,225	2030	\$14.49	44,125	136,316	125,613
9 2029	2030	15,226	3,060,452	2031	\$14.49	44,346	168,353	154,420
10 2030	2031	15,302	3,075,754	2032	\$14.49	44,568	199,612	182,256
11 2031	2032	15,379	3,091,133	2033	\$14.49	44,791	230,112	209,157
12 2032	2033	15,456	3,106,588	2034	\$14.49	45,015	259,872	235,151
13 2033	2034	15,533	3,122,121	2035	\$14.49	45,240	288,910	260,271
14 2034	2035	15,611	3,137,732	2036	\$14.49	45,466	317,243	284,546
15 2035	2036	15,689	3,153,420	2037	\$14.49	45,693	344,888	308,004
16 2036	2037	15,767	3,169,187	2038	\$14.49	45,922	371,862	330,672
17 2037	2038	15,846	3,185,033	2039	\$14.49	46,151	398,181	352,577
18 2038	2039	15,925	3,200,959	2040	\$14.49	46,382	423,862	373,746
19 2039	2040	16,005	3,216,963	2041	\$14.49	46,614	448,919	394,201
20 2040	2041	16,085	3,233,048	2042	\$14.49	46,847	473,369	413,969
Totals	3,000,000	233,048		Future Value of Increment		722,223		

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)

City of Whitewater, WI

Tax Increment District No. 10

Tax Increment Projection Worksheet - Walworth County

Type of District	Mixed Use	Base Value	
District Creation Date	August 3, 2021	Appreciation Factor	0.50%
Valuation Date	Jan 1, 2021	Base Tax Rate	\$20.03
Max Life (Years)	20	Rate Adjustment Factor (3 years)	-1.00%
Expenditure Period/Termination	15- 8/3/2036	Tax Exempt Discount Rate	3.00%
Revenue Periods/Final Year	20- 2042	Taxable Discount Rate	4.00%
Extension Eligibility/Years	Yes 3		
Eligible Recipient District	No		

Apply to Base Value

Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment	Tax Exempt		
								NPV Calculation	Taxable NPV Calculation	
1	2021	225,000	2022	0	225,000	2023	\$20.03	4,506	4,123	4,005
2	2022	475,000	2023	1,125	701,125	2024	\$19.82	13,900	16,473	15,887
3	2023	1,104,406	2024	3,506	1,809,037	2025	\$19.63	35,505	47,100	45,070
4	2024	604,406	2025	9,045	2,422,488	2026	\$19.43	47,070	86,520	82,269
5	2025	604,406	2026	12,112	3,039,006	2027	\$19.43	59,049	134,532	127,142
6	2026	604,406	2027	15,195	3,658,607	2028	\$19.43	71,088	190,650	179,085
7	2027	604,406	2028	18,293	4,281,306	2029	\$19.43	83,187	254,406	237,531
8	2028	604,406	2029	21,407	4,907,119	2030	\$19.43	95,347	325,352	301,944
9	2029	604,406	2030	24,536	5,536,060	2031	\$19.43	107,567	403,061	371,818
10	2030	604,406	2031	27,680	6,168,147	2032	\$19.43	119,849	487,121	446,675
11	2031	604,406	2032	30,841	6,803,393	2033	\$19.43	132,192	577,137	526,066
12	2032	604,406	2033	34,017	7,441,816	2034	\$19.43	144,597	672,733	609,567
13	2033	604,406	2034	37,209	8,083,432	2035	\$19.43	157,063	773,546	696,779
14	2034	604,406	2035	40,417	8,728,255	2036	\$19.43	169,593	879,230	787,325
15	2035	604,406	2036	43,641	9,376,302	2037	\$19.43	182,184	989,455	880,854
16	2036	604,406	2037	46,882	10,027,589	2038	\$19.43	194,839	1,103,902	977,032
17	2037	0	2038	50,138	10,077,727	2039	\$19.43	195,813	1,215,572	1,069,973
18	2038	0	2039	50,389	10,128,116	2040	\$19.43	196,792	1,324,531	1,159,787
19	2039	0	2040	50,641	10,178,757	2041	\$19.43	197,776	1,430,845	1,246,578
20	2040	0	2041	50,894	10,229,650	2042	\$19.43	198,765	1,534,579	1,330,448
Totals	9,661,684		567,966			Future Value of Increment	2,406,682			

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)

Table 3 – Cash Flow

City of Whitewater, WI

Tax Incremental District No. 10

Cash Flow Projection

Year	Projected Revenues			Expenditures						Balances				
	Tax Increments	Total Revenues	Dated Date: Principal	G.O. Financing \$1,815,000	06/01/25 Est. Rate	Interest	CDA Contribution	Planning & Creation costs	Admin.	Total Expenditures	Annual	Cumulative	Principal Outstanding	Year
2021	0	0						10,000		10,000	(10,000)	(10,000)		2021
2022	0	0								2,500	(2,500)	(12,500)		2022
2023	4,506	4,506								2,500	2,006	(10,494)		2023
2024	13,900	13,900								2,500	11,400	905		2024
2025	35,505	35,505								2,500	33,910	1,815,000		2025
2026	47,070	47,070				81,675				2,500	(37,105)	(3,195)		2026
2027	102,519	102,519				54,450				2,500	15,569	12,374		2027
2028	114,775	114,775	30,000	3.00%	3.00%	54,000	30,000			2,500	(11,725)	649		2028
2029	127,093	127,093	35,000	3.00%	3.00%	53,025	40,000			2,500	(3,432)	(2,783)		2029
2030	139,472	139,472	35,000	3.00%	3.00%	51,975	40,000			2,500	9,997	7,215		2030
2031	151,913	151,913	40,000	3.00%	3.00%	50,850	40,000			2,500	18,563	25,778		2031
2032	164,417	164,417	80,000	3.00%	3.00%	49,050	40,000			2,500	(7,133)	18,645		2032
2033	176,983	176,983	90,000	3.00%	3.00%	46,500	40,000			2,500	(2,017)	16,627		2033
2034	189,611	189,611	110,000	3.00%	3.00%	43,500	40,000			2,500	(6,389)	10,239		2034
2035	202,303	202,303	125,000	3.00%	3.00%	39,975	40,000			2,500	(5,172)	5,067		2035
2036	215,058	215,058	135,000	3.00%	3.00%	36,075	40,000			2,500	1,483	6,550		2036
2037	227,878	227,878	185,000	3.00%	3.00%	31,275				2,500	9,103	15,653		2037
2038	240,761	240,761	190,000	3.00%	3.00%	25,650				2,500	22,611	38,264		2038
2039	241,965	241,965	190,000	3.00%	3.00%	19,950				2,500	29,515	67,778		2039
2040	243,174	243,174	190,000	3.00%	3.00%	14,250				2,500	36,424	104,203		2040
2041	244,390	244,390	190,000	3.00%	3.00%	8,550				2,500	43,340	147,543		2041
2042	245,612	245,612	190,000	3.00%	3.00%	2,850				2,500	50,262	197,805	0	2042
Total	3,128,905	3,128,905	1,815,000			663,600	390,000	10,000	52,500	2,931,100				Total

Notes:

Projected TID Closure

SECTION 10: Annexed Property

A tax incremental district cannot include annexed territory unless at least three years have elapsed since the annexation, or certain other requirements are met. 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

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

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 commercial, industrial, and residential development.

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

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

Creation of the District and the implementation of the projects in this Plan will promote the orderly development of the City by creating new industrial sites, creating opportunities for commercial development, providing opportunities for more workforce housing, 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 development 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 opportunities.

SECTION 15:

List of Estimated Non-Project Costs

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

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

The Plan includes the following non-costs:

- Water tower \$1,730,000
- Jefferson Street reconstruction \$1,206,000
- Water Main Looping (LSP to Enterprise): \$566,400
- Starin Road repaving (Freemont to Jefferson): \$35,000
- Howard Road repaving (Bluff to Innovation): \$130,000

**SECTION 16:
Legal Opinion Advising Whether the Plan is
Complete and Complies with Wis. Stat. §
66.1105(4)(f)**

Legal Opinion Found on Following Page.

Harrison, Williams & McDonell, LLP
Attorneys at Law

Wallace K. McDonell
wkm@hmmattys.com

452 W. Main Street
P.O. Box 59
Whitewater, WI 53190
(262) 473-7900; Fax: (262) 473-7906

Jonathan K. McDonell
jm@hmmattys.com

July 23, 2021

Cameron Clapper
City Manager of the City of Whitewater
312 W Whitewater Street
Whitewater, WI 53190

Re: Project Plan for Tax Incremental District No. 10

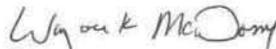
Dear Cameron:

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 Whitewater, 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 Whitewater Tax Incremental District No. 10 is complete and complies with the provisions of the Wisconsin Statute 66.1105(4)(f).

Sincerely,

HARRISON, WILLIAMS & MCDONELL, LLP



Wallace K. McDonell
State Bar: 1008713

WKM:scr



WISCONSIN LAWYERS
EXPERT ADVISORS
SERVING YOU.

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 overlaying district would pay by jurisdiction.						
Statement of Taxes Data Year:				2020	Percentage	
Jefferson County				230,963		17.42%
Municipality				379,002		28.58%
School District				664,364		50.10%
Technical College				51,718		3.90%
						0.00%
						0.00%
Total				1,326,047		

Revenue Year	Jefferson County	Municipality	School District	Technical College	Total	Revenue Year
2023	0	0	0	0	0	2023
2024	0	0	0	0	0	2024
2025	0	0	0	0	0	2025
2026	0	0	0	0	0	2026
2027	7,571	12,424	21,779	1,695	43,470	2027
2028	7,609	12,486	21,888	1,704	43,688	2028
2029	7,647	12,549	21,997	1,712	43,906	2029
2030	7,686	12,612	22,107	1,721	44,125	2030
2031	7,724	12,675	22,218	1,730	44,346	2031
2032	7,763	12,738	22,329	1,738	44,568	2032
2033	7,801	12,802	22,441	1,747	44,791	2033
2034	7,840	12,866	22,553	1,756	45,015	2034
2035	7,880	12,930	22,666	1,764	45,240	2035
2036	7,919	12,995	22,779	1,773	45,466	2036
2037	7,959	13,060	22,893	1,782	45,693	2037
2038	7,998	13,125	23,007	1,791	45,922	2038
2039	8,038	13,191	23,122	1,800	46,151	2039
2040	8,079	13,257	23,238	1,809	46,382	2040
2041	8,119	13,323	23,354	1,818	46,614	2041
2042	8,160	13,390	23,471	1,827	46,847	2042
	125,793	206,421	361,842	28,168	722,223	

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

Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlaying district would pay by jurisdiction.

Statement of Taxes Data Year:	2020	Percentage
Walworth County	2,104,301	16.49%
Municipality	3,700,383	29.00%
School District	6,486,513	50.84%
Technical College	466,742	3.66%
Total	12,757,939	

Revenue Year	Walworth County	Municipality	School District	Technical College	Total	Revenue Year
2023	743	1,307	2,291	165	4,506	2023
2024	2,293	4,032	7,067	509	13,900	2024
2025	5,856	10,298	18,052	1,299	35,505	2025
2026	7,764	13,652	23,932	1,722	47,070	2026
2027	9,740	17,127	30,022	2,160	59,049	2027
2028	11,725	20,619	36,143	2,601	71,088	2028
2029	13,721	24,128	42,295	3,043	83,187	2029
2030	15,727	27,655	48,477	3,488	95,347	2030
2031	17,742	31,199	54,690	3,935	107,567	2031
2032	19,768	34,762	60,935	4,385	119,849	2032
2033	21,804	38,342	67,210	4,836	132,192	2033
2034	23,850	41,940	73,517	5,290	144,597	2034
2035	25,906	45,556	79,856	5,746	157,063	2035
2036	27,973	49,190	86,226	6,204	169,593	2036
2037	30,050	52,842	92,628	6,665	182,184	2037
2038	32,137	56,512	99,062	7,128	194,839	2038
2039	32,298	56,795	99,557	7,164	195,813	2039
2040	32,459	57,079	100,055	7,200	196,792	2040
2041	32,621	57,364	100,555	7,236	197,776	2041
2042	32,784	57,651	101,058	7,272	198,765	2042
	<u>396,959</u>	<u>698,047</u>	<u>1,223,628</u>	<u>88,047</u>	<u>2,406,682</u>	

Notes:

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

**RESOLUTION CREATING TAX INCREMENTAL DISTRICT NO. 11,
APPROVING ITS PROJECT PLAN AND ESTABLISHING ITS BOUNDARIES
CITY OF WHITEWATER, WISCONSIN**

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

WHEREAS, Tax Incremental District No. 11 (the "District") is proposed to be created by the City as a mixed-use district in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

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

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

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

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the CDA, on July 15, 2021 held a public hearing concerning the project plan and boundaries and proposed creation of the District, providing interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, after said public hearing, the CDA designated the boundaries of the District, adopted the Project Plan, and recommended to the Common Council that it create such District and approve the Project Plan.

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

1. The boundaries of the District that shall be named "Tax Incremental District No. 11, City of Whitewater", are hereby established as specified in Exhibit A of this Resolution.

2. The District is created effective as of January 1, 2021.
3. The Common Council finds and declares that:
 - (a) Not less than 50% by area of the real property within the District is suitable for mixed-use development as defined by Wisconsin Statutes Section 66.1105(2)(cm).
 - (b) Based upon the finding stated in 3.a. above, the District is declared to be a mixed-use district based on the identification and classification of the property included within the District.
 - (c) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
 - (d) The equalized value of the taxable property in the District plus the value increment of all other existing tax incremental districts within the City, does not exceed 12% of the total equalized value of taxable property within the City.
 - (e) That there are no parcels to be included within the District that were annexed by the City within the preceding three-year period.
 - (f) The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b).
 - (g) The project costs relate directly to promoting mixed-use development in the District consistent with the purpose for which the District is created.
 - (g) Lands proposed for newly platted residential development comprise no more than 35% of the real property area within the District.
 - (h) Costs related to newly platted residential development may be incurred based on the proposed development having a density of at least three (3) units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a.
4. The Project Plan for "Tax Incremental District No. 11, City of Whitewater" (see Exhibit B) is approved, and the City further finds the Plan is feasible and in conformity with the master plan of the City.

BE IT FURTHER RESOLVED THAT the City Clerk is hereby authorized and directed to apply to the Wisconsin Department of Revenue, in such form as may be prescribed, for a "Determination of Tax Incremental Base", as of January 1, 2021, pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(b).

BE IT FURTHER RESOLVED THAT pursuant to Section 66.1105(5)(f) of the Wisconsin Statutes that the City Assessor is hereby authorized and directed to identify upon the assessment roll returned and examined under Wisconsin Statutes Section 70.45, those parcels of property which are within the District, specifying thereon the name of the said District, and the City Clerk is hereby authorized and directed to make similar notations on the tax roll made under Section 70.65 of the Wisconsin Statutes.

Adopted this _____ day of _____, 2021.

City President

City Clerk

**LEGAL BOUNDARY DESCRIPTION
OR
MAP OF
TAX INCREMENTAL DISTRICT NO. 11
CITY OF WHITEWATER**

[INCLUDED WITHIN PROJECT PLAN]

PROJECT PLAN

[DISTRIBUTED SEPARATELY]

July 23, 2021

Project Plan

Tax Incremental District No. 11

City of Whitewater, Wisconsin

Organizational Joint Review Board Meeting Held:	July 15, 2021
Public Hearing Held:	July 15, 2021
Considered by CDA:	July 15, 2021
Considered by Common Council:	August 3, 2021
Approval by the Joint Review Board:	TBD

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SECTION 1:

Executive Summary

Description of District

Tax Incremental District (“TID”) No. 11 (“District”) is a proposed Mixed-Use District comprising approximately 280 acres. The District will be created to pay the costs of public infrastructure and development incentives as needed to promote commercial and residential development.

Authority

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

CDA Involvement

The Community Development Authority will be responsible for economic development programs and promoting the objectives for the District as outlined in this Project Plan.

Estimated Total Project Cost Expenditures

The City anticipates making total expenditures of approximately \$8.1 million (“Project Costs”) to undertake the projects listed in this Project Plan (“Plan”). Based on the initial incremental valuation projections for developments occurring in the near term, approximately \$1.4 million of the total project costs can be supported. The Plan includes other TID eligible costs if actual incremental valuation exceeds these initial projections and additional costs to achieve the objectives of the Plan can be funded by the District.

Incremental Valuation

The City projects that new land and improvements value of approximately \$3,215,000 will result from developments occurring in the near term. 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 Project Costs within 20 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 investment needed to provide the public infrastructure necessary to allow for 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. In making this determination, the City has considered the following information:

Increased business development within the District will lead to the purchase of more goods and services from local suppliers, and induced effects of employee households spending locally for goods and services from retailers, restaurants and service companies

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 suitable for mixed use development as defined by Wis. Stat. § 66.1105(2)(cm). Lands proposed for newly-platted residential development comprise no more than 35% of the real property area within the District. Costs related to newly-platted residential development may be incurred based on the anticipated development having a density of at least three (3) units per acre as defined in Wis. Stat. § 66.1105(2)(f)3.a.
5. Based on the foregoing finding, the District is designated as a mixed-use district.
6. The Project Costs relate directly to promoting mixed use development 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 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.
11. The Plan for the District is feasible and is in conformity with the Master Plan of the City.

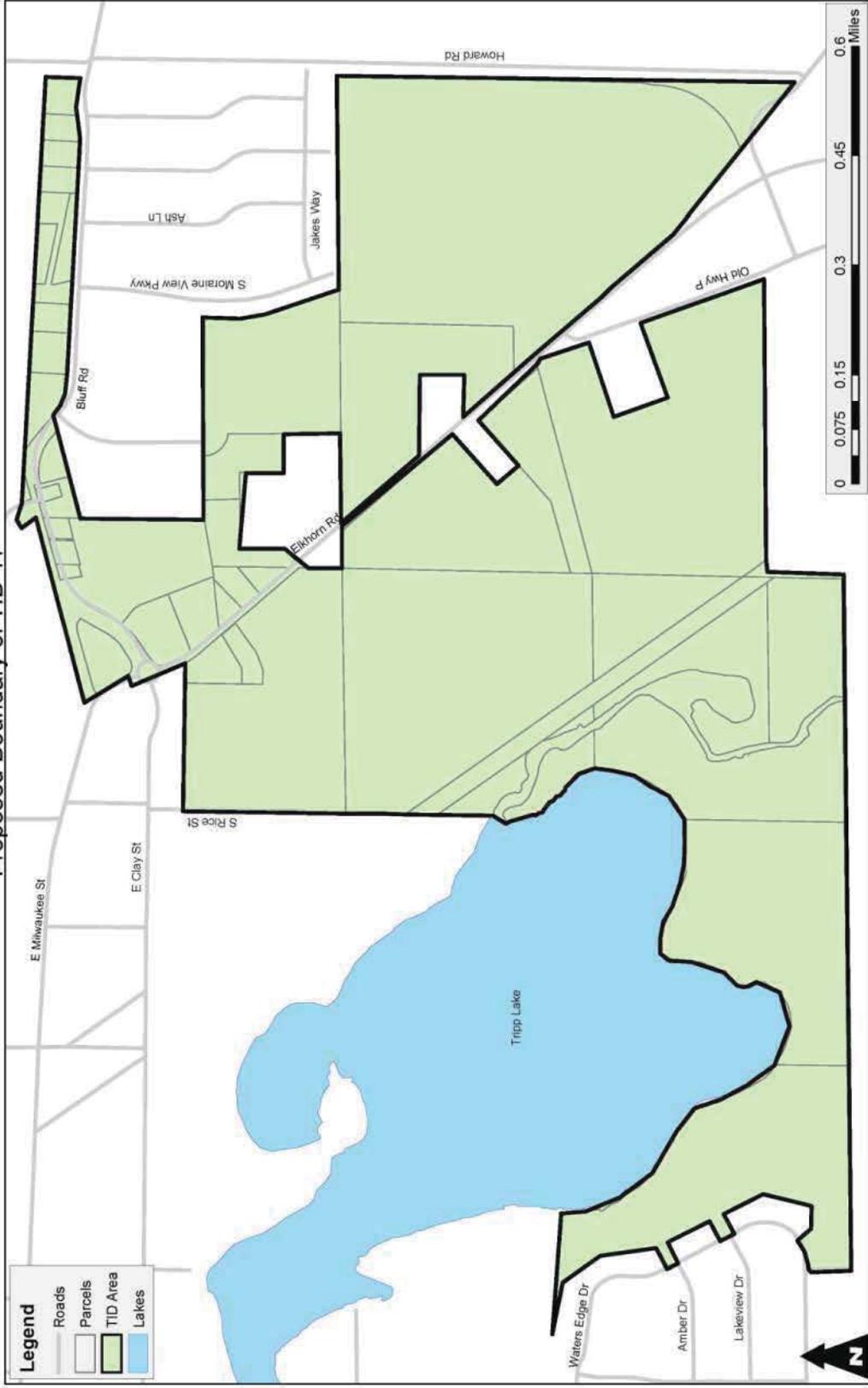
SECTION 2:

Preliminary Map of Proposed District Boundary

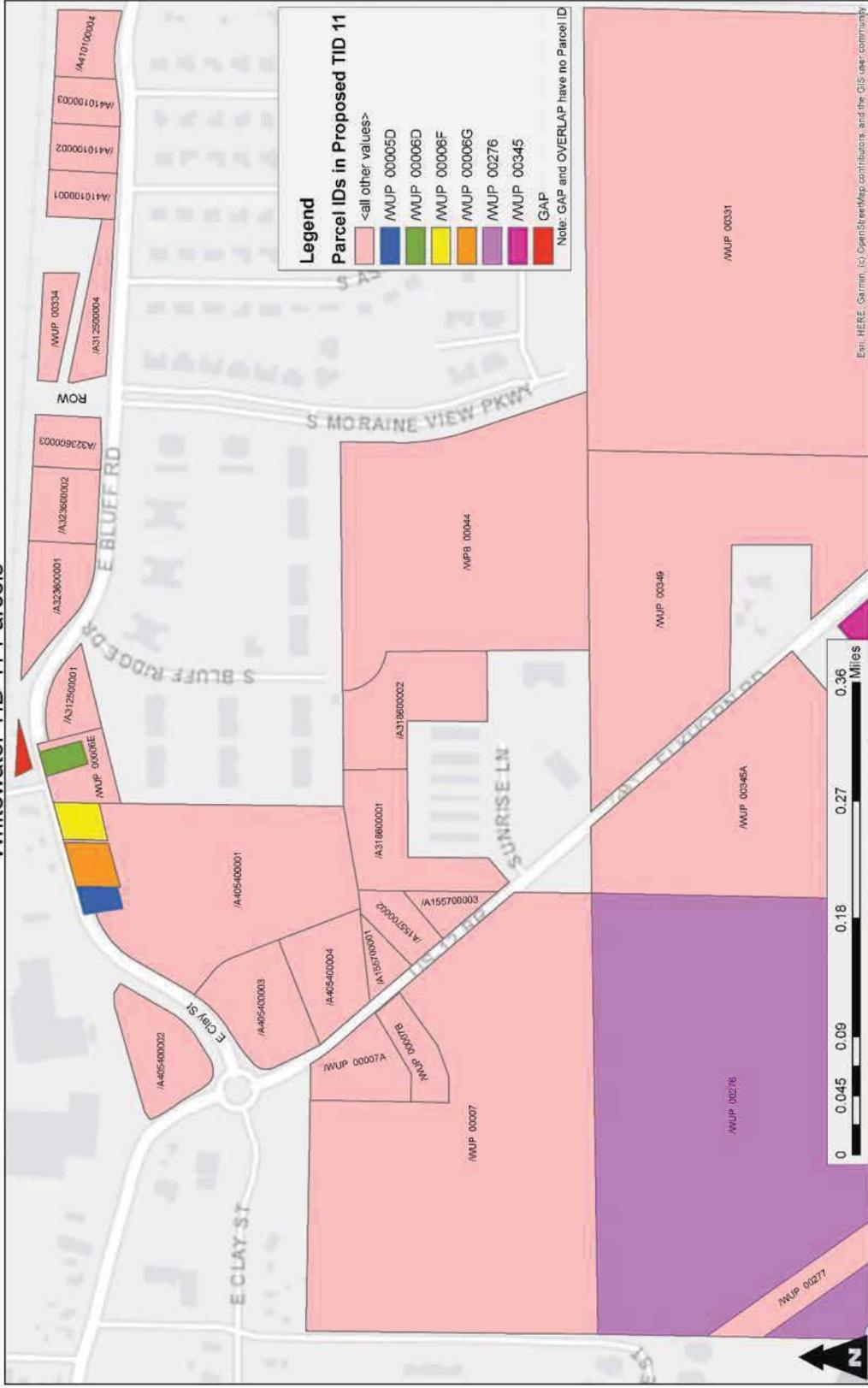
Map Found on Following Page.

To the extent District boundaries include wetlands identified on a map prepared under Wis. Stat. § 23.32, the wetlands are excluded from the District.

Proposed Boundary of TID 11

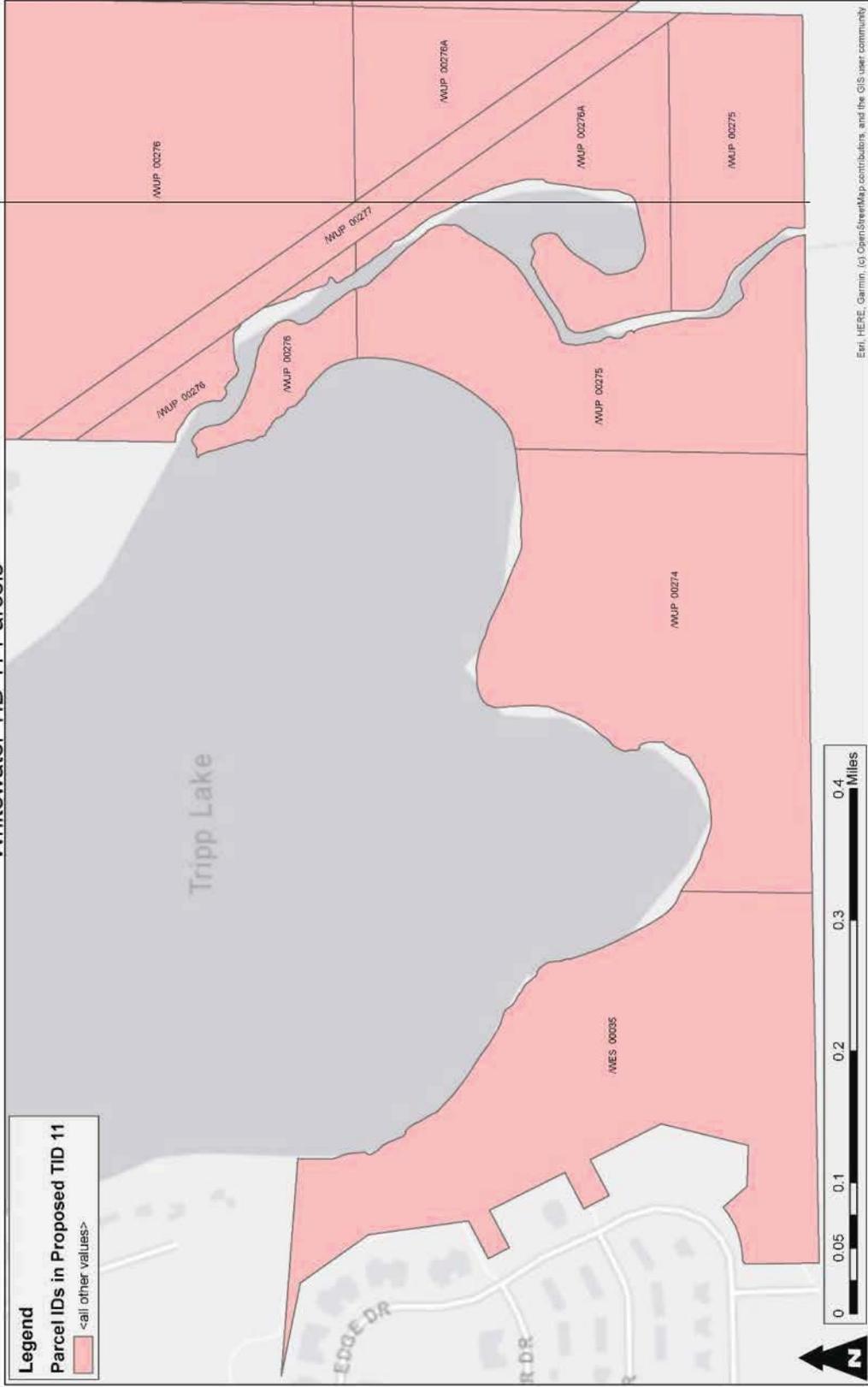


Whitewater TID 11 Parcels

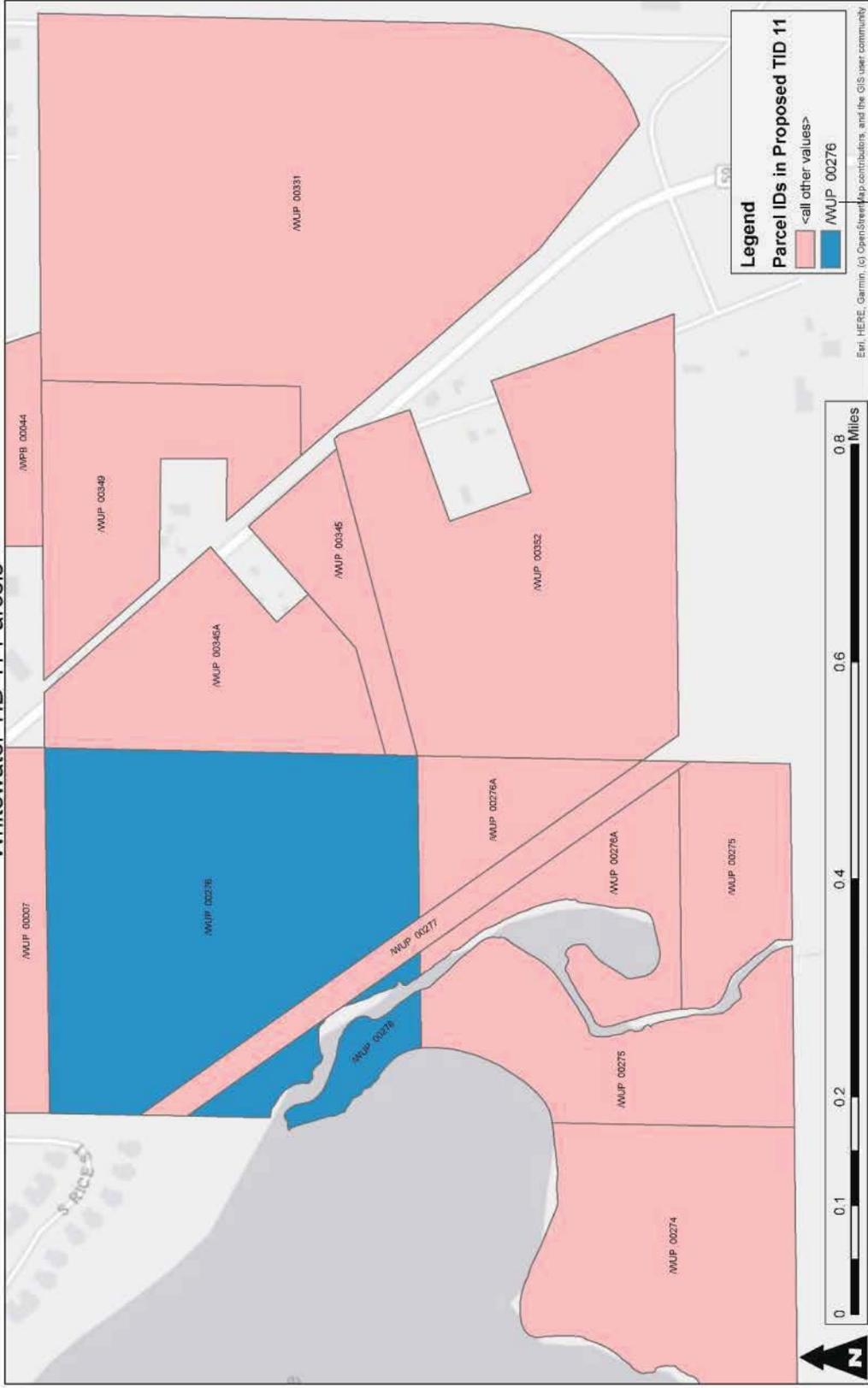


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Whitewater TID 11 Parcels



Whitewater TID 11 Parcels

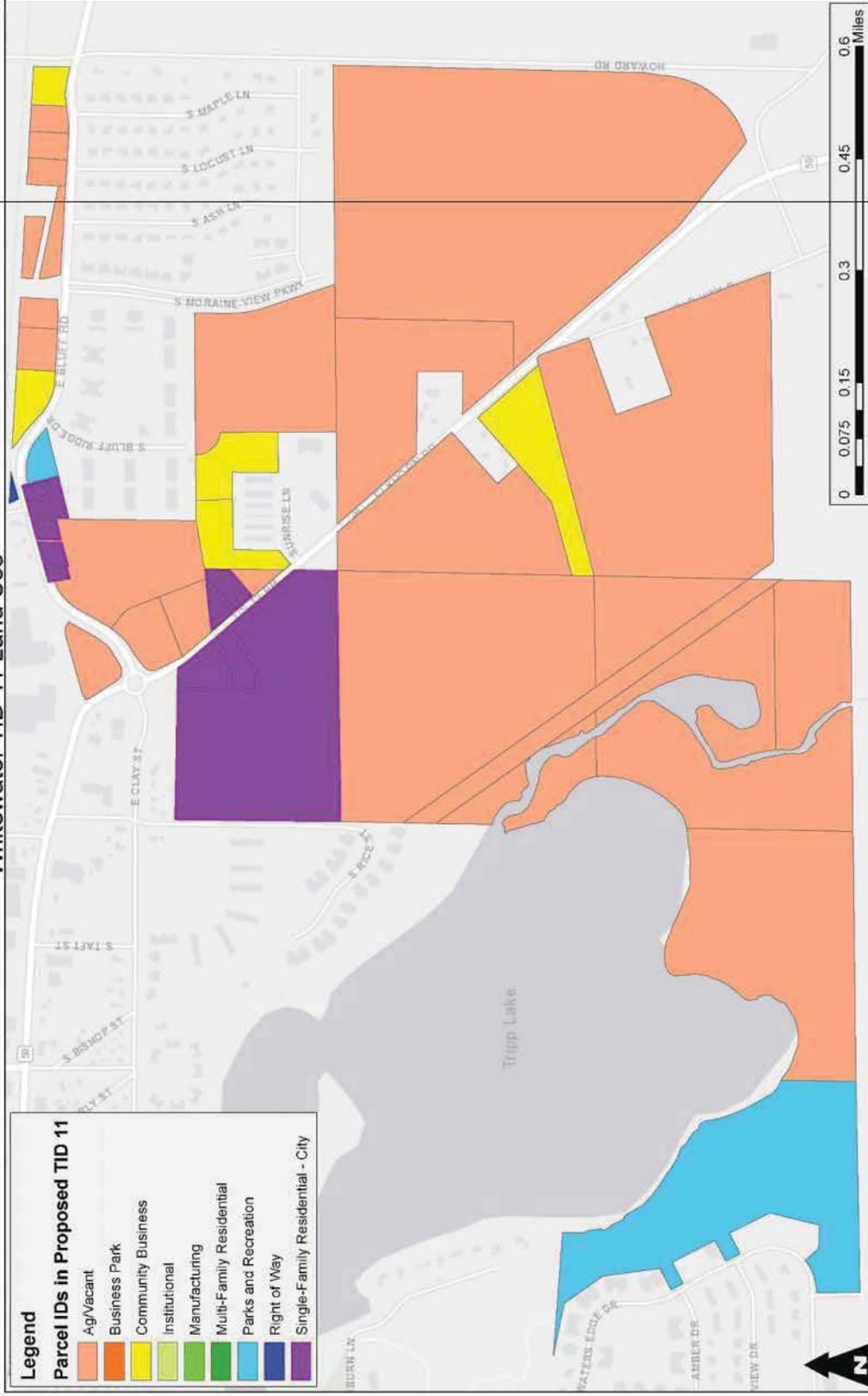


SECTION 3:

Map Showing Existing Uses and Conditions

Map Found on Following Page.

Whitewater TID 11 Land Use



SECTION 4: Preliminary Parcel List and Analysis

See list found on following page.

City of Whitewater

Tax Incremental District No. 11

Base Property Information

Property Information		Assessment Information		Equalized Value		District Classification										
Parcel Number	Street Address	Owner	Acreage (Assessor)	Land	Imp.	Total	Equalized Value Ratio	Land	Imp.	Total	Class/Descr	Future Land Use	Commercial/Business	Other	Newly Planned Residential	Suitable for Mixed Use
/A155700001	361 ELKHORN RD	RR WALTON & COMPANY LTD	0.54	78,600	125,600	204,200	96.00%	81,875	130,833	212,708	Residential	Commercial	0.54			0.54
/A155700002	363 ELKHORN RD	RR WALTON & COMPANY LTD	0.75	78,300	59,100	137,400	96.00%	81,563	61,563	143,125	Residential	Commercial	0.75			0.75
/A155700003		CITY OF WHITEWATER 'PUMP HOUSE'	1.03	34,600	0	34,600	96.00%	36,042	0	36,042	Residential	Commercial	1.03			1.03
/A132500001		CITY OF WHITEWATER 'PUMP HOUSE'	0.68	0	0	0	96.00%	0	0	0	Exempt Local	Residential			0.68	0.68
/A132500004		CITY OF WHITEWATER 'PUMP HOUSE'	0.79	0	0	0	96.00%	0	0	0	Exempt Local	Residential			0.79	0.79
/A118600001	N9320/N9324 SUNRISE LN	RR WALTON & COMPANY LTD	2.03	137,300	37,100	174,400	96.00%	143,021	36,646	181,667	Commercial	Commercial	2.03			2.03
/A118600002		WHITEWATER SELF-STORAGE L/P	2.38	37,000	249,600	286,600	96.00%	38,542	260,000	298,542	Commercial	Residential			2.38	2.38
/A123600001	1202-1208 BLUFF RIDGE	WHITEWATER MARKET PLACE LLC	1.24	119,300	370,700	490,000	96.00%	124,271	386,146	510,417	Commercial	Residential			1.24	1.24
/A123600002		COMMUNITY DEVELOPMENT AUTHORITY OF WHITI	1.01	0	0	0	96.00%	0	0	0	Exempt Local	Residential			1.01	1.01
/A123600003		COMMUNITY DEVELOPMENT AUTHORITY OF WHITI	0.70	0	0	0	96.00%	0	0	0	Exempt Local	Residential			0.70	0.70
/A405400001	E BLUFF RD	CITY OF WHITEWATER	7.21	0	0	0	96.00%	0	0	0	Exempt Local	Residential			7.21	7.21
/A405400002		CITY OF WHITEWATER	1.92	0	0	0	96.00%	0	0	0	Exempt Local	Commercial			1.92	1.92
/A405400003	0 ELKHORN RD	KT Real Estate Holdings LLC, a Delaware limited li	1.85	500,000	0	500,000	96.00%	520,833	0	520,833	Commercial	Commercial	1.85			1.85
/A405400004	ELKHORN RD	KT Real Estate Holdings LLC, a Delaware limited li	1.50	103,500	0	103,500	96.00%	107,813	0	107,813	Commercial	Commercial	1.50			1.50
/A410100001		ROZELLE INVESTMENTS,LLC	0.63	48,500	0	48,500	96.00%	50,521	0	50,521	Commercial	Residential			0.63	0.63
/A410100002		ROZELLE INVESTMENTS,LLC	0.64	48,500	0	48,500	96.00%	50,521	0	50,521	Commercial	Residential			0.64	0.64
/A410100003		ROZELLE INVESTMENTS,LLC	0.62	46,800	0	46,800	96.00%	48,750	0	48,750	Commercial	Residential			0.62	0.62
/A410100004	1360 E BLUFF RD	ECC RENTALS LLC	0.81	61,800	338,100	399,900	96.00%	64,375	352,188	416,563	Commercial	Residential			0.81	0.81
/AES 00035		CITY OF WHITEWATER	21.28	0	0	0	96.00%	0	0	0	Exempt Local	Parkland/Wetland		21.28	0.81	0.00
/NPS 00044		EDWIN L KOWALSKI TRUST	11.00	3,000	0	3,000	96.00%	3,125	0	3,125	Agricultural	Residential			11.00	11.00
/NUP 00050	1127 BLUFF RD	EDWIN L KOWALSKI TRUST	0.21	500	0	500	96.00%	521	0	521	Undeveloped	Residential			0.21	0.21
/NUP 00050	1127 BLUFF RD	GARY KENOE	0.21	41,200	73,700	114,900	96.00%	43,917	76,771	119,688	Residential	Residential			0.21	0.21
/NUP 00050	1168 BLUFF RD	GALE M BREHENS	0.22	43,600	67,200	110,800	96.00%	46,117	70,000	116,117	Residential	Residential			0.22	0.22
/NUP 00050	1168 BLUFF RD	DAVID C TRAMER	0.20	47,000	141,000	188,000	96.00%	49,896	147,813	197,708	Residential	Residential			0.20	0.20
/NUP 00050	1152 BLUFF RD	JEFFREY C JACOBS	0.33	51,600	93,300	144,900	96.00%	53,750	97,188	150,938	Residential	Residential			0.33	0.33
/NUP 00066	1148 BLUFF RD	RAYMOND MILES	0.38	32,400	84,100	116,500	96.00%	34,588	87,604	122,188	Residential	Residential			0.38	0.38
/NUP 00067		BECKY SHAWN	19.57	5,400	0	5,400	96.00%	5,625	0	5,625	Agricultural	Commercial			19.57	19.57
/NUP 00070		BECKY SHAWN	0.77	800	0	800	96.00%	833	0	833	Undeveloped	Commercial			0.77	0.77
/NUP 00070A	340 ELKHORN RD	TIM A GENDLINDSON	1.22	60,100	100,400	160,500	96.00%	62,604	104,583	167,187	Residential	Commercial			1.22	1.22
/NUP 00070B	354 ELKHORN RD	D&P Smep Joint Revocable Trust	0.77	31,000	195,400	226,400	96.00%	32,208	151,428	206,607	Residential	Commercial			0.77	0.77
/NUP 00274		DOUGLAS RIDGE	20.14	3,800	0	3,800	96.00%	3,958	0	3,958	Agricultural	Residential & Wetlands			20.14	20.14
/NUP 00274		DOUGLAS RIDGE	4.000	4,000	0	4,000	96.00%	4,167	0	4,167	Undeveloped	Residential			4.000	4.000
/NUP 00275		CRP HUNT TRUST	38.00	2,500	0	2,500	96.00%	2,604	0	2,604	Undeveloped	Residential			38.00	38.00
/NUP 00276		BECKY SHAWN	31.00	5,400	0	5,400	96.00%	5,625	0	5,625	Agricultural	Residential & Wetlands			31.00	31.00
/NUP 00276		BECKY SHAWN	6.500	6,500	0	6,500	96.00%	6,771	0	6,771	Undeveloped	Residential			6.500	6.500
/NUP 00276A	0 HIGHWAY 12	JOAN DEMPSEY TRUST	13.50	900	0	900	96.00%	938	0	938	Agricultural	Residential & Wetlands			13.50	13.50
/NUP 00276A	0 HIGHWAY 12	JOAN DEMPSEY TRUST	29.400	29,400	0	29,400	96.00%	30,625	0	30,625	Undeveloped	Residential			29.400	29.400
/NUP 00331	0 HIGHWAY 12	JOAN DEMPSEY TRUST	52.92	14,500	0	14,500	96.00%	15,104	0	15,104	Agricultural	Commercial			52.92	52.92
/NUP 00331		JOAN DEMPSEY TRUST	2.500	2,500	0	2,500	96.00%	2,604	0	2,604	Undeveloped	Commercial			2.500	2.500
/NUP 00334		ROZELLE INVESTMENTS,LLC	0.60	0	0	0	96.00%	0	0	0	Exempt Local	Residential			0.60	0.60
/NUP 00345	560 S ELKHORN RD	RONALD B WALENTON	4.94	153,800	434,700	588,500	96.00%	160,208	452,813	613,021	Commercial	Commercial	4.94			4.94
/NUP 00345A		MND LLC	12.47	3,800	0	3,800	96.00%	3,958	0	3,958	Agricultural	Commercial			12.47	12.47
/NUP 00349	0 HWY 12	RILEY VENTURES,LLC	12.99	3,900	0	3,900	96.00%	4,063	0	4,063	Agricultural	Commercial			12.99	12.99
/NUP 00352	0 HIGHWAY 12	JOAN DEMPSEY TRUST	31.13	9,100	0	9,100	96.00%	9,479	0	9,479	Agricultural	Commercial			31.13	31.13
				3,200	0	3,200	96.00%	3,333	0	3,333	Agricultural Forest	Commercial				0.00
Total Acreage				1,897,000	2,320,800	4,217,800		1,976,042	2,417,604	4,393,646			145,633	52,422	82,251	227,884
													51.96%	18.70%	29.34%	81.30%

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 does not exceed 12% of the total equalized value of taxable property within the City.

The estimated equalized value base value of the proposed District totals \$4,396,646. This value is less than the maximum of \$88,896,288 in equalized value that is permitted for the City.

City of Whitewater, WI	
Tax Increment District No. 11	
Valuation Test Compliance Calculation	
District Creation Date	8/3/2021
	Valuation Data Currently Available 2020
Total EV (TID In)	740,802,400
12% Test	88,896,288
Increment of Existing TIDs	
Total Existing Increment	0
Projected Base of New or Amended District	4,393,646
Less Value of Any Underlying TID Parcels	0
Total Value Subject to 12% Test	4,393,646
Compliance	PASS

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

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

With all Project Costs, the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for public works, legal and other consultant fees, testing, environmental studies, permits, updating 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

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

Property Acquisition for Conservancy

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

Acquisition of Rights-of-Way

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

Acquisition of Easements

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

Relocation Costs

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

Site Preparation Activities

Environmental Audits and Remediation

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

Demolition

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

Site Grading

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

Utilities

Sanitary Sewer System Improvements

To allow development to occur, the City may need to construct, alter, rebuild or expand sanitary sewer infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: collection mains; manholes and cleanouts; service laterals; force mains; interceptor sewers; pumping stations; lift stations; wastewater treatment facilities; and all related appurtenances. To the extent sanitary sewer projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City construct, alter, rebuild or expand sanitary sewer infrastructure located outside of the District. That portion of the costs of sanitary sewer system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs. The improvements to the wastewater treatment facilities, although not within the ½ mile radius, is an eligible project cost under Wis. Stat. § 66.1105(2)(f)1 k.

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 Community Development Authority

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 CDA to be used for administration, planning operations, and capital costs within the District, 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 CDA for this purpose are eligible Project Costs. The Community Development Authority (CDA) promotes economic development throughout the community. The CDA offers financial assistance such as grants for qualifying startups, industrial development loans for manufacturing businesses, commercial enterprise loans for retail and service businesses, etc.

Revolving Loan/Grant Program (Development Incentives)

To encourage private development consistent with the objectives of this Plan, the City, through its CDA, 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 CDA. These funds may be placed into a revolving fund and will continue to be used for the program purposes stated above within the District. Any funds remaining at the time of District closure or received following District closure shall be proportionally distributed to all taxing jurisdictions based on the final allocations identified in the District's final audit. Any funds provided to the CDA for purposes of implementing this program are considered eligible Project Costs.

Miscellaneous

Rail Spur

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

Projects Outside the Tax Increment District

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

- Buff Road Repaving (Main to Howard): \$230,000

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

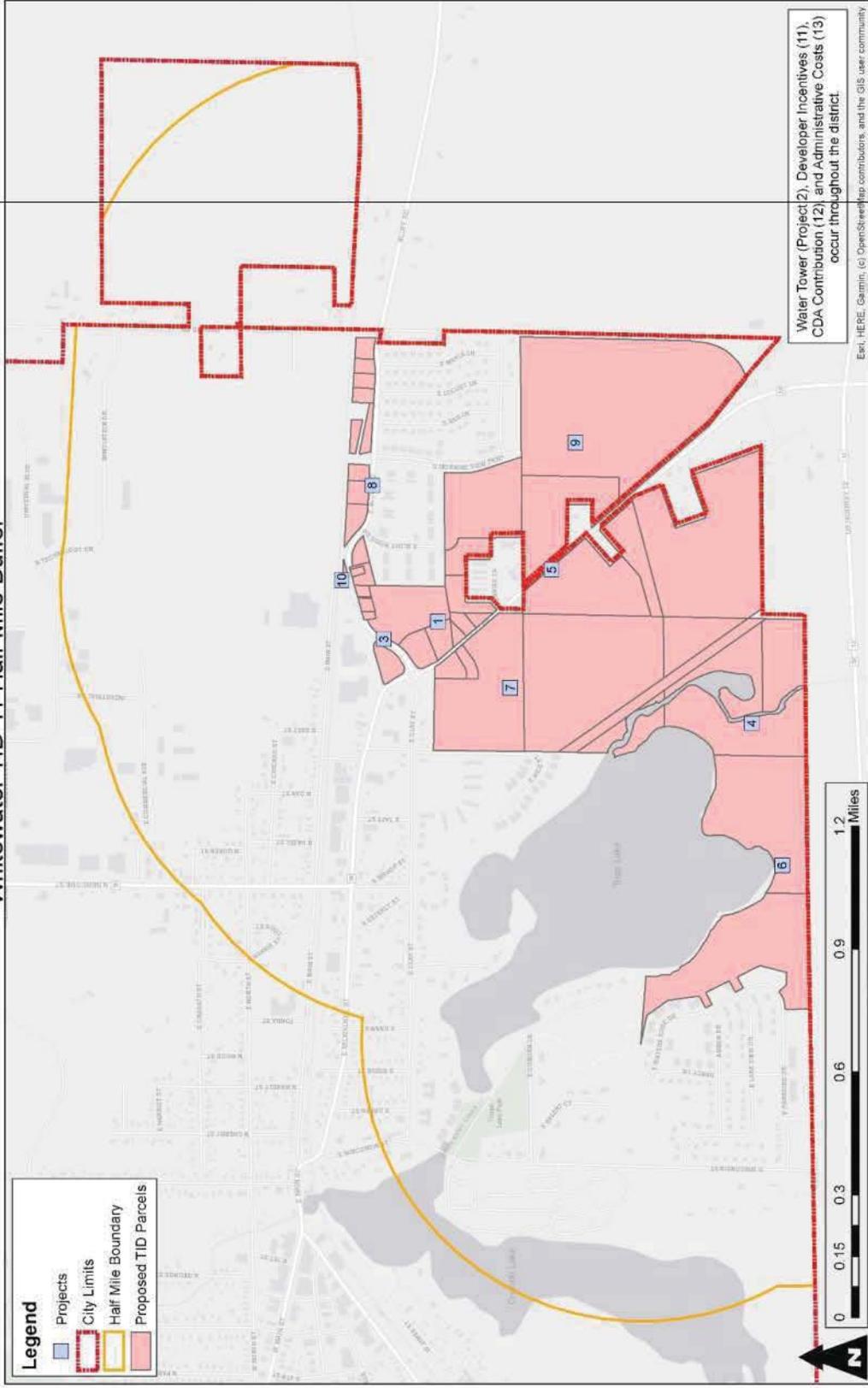
Interest expense, debt issuance expenses, redemption premiums, and any other fees and costs incurred in conjunction with obtaining financing for projects undertaken under this Plan are eligible Project Costs.

SECTION 7:

Map Showing Proposed Improvements and Uses

Map Found on Following Page.

Whitewater TID 11 Half-Mile Buffer



SECTION 8: Detailed List of Estimated Project Costs

The list on the following page 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 unless Total Project Costs exceed the estimates plus an annual 2% increase plus a 25% contingency. 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.

Based on the initial incremental valuation projections for developments in the near term, approximately \$1.4 million of the total project costs can be supported. The Plan includes other TID eligible costs if actual incremental valuation exceeds these initial projections and additional costs to achieve the objectives of the Plan can be funded by the District.

City of Whitewater, WI

Tax Increment District No. 11

Estimated Project List

Project ID	Project Name/Type	Project year	1/2 mile or utilities outside boundary	TID Amount	Non TID Amount
1	Water Main Looping	2022	No	90,000	
2	Water Tower	2022	Utilities extension	215,250	1,730,000
3	Bluff Road improvements -Elkhorn to Main	2026	No	105,000	
4	Property Acquisition	2029	No	250,000	
5	Sanitary Sewer and Watermain Extension	2030	No	900,000	
6	Multi Use Trail Expansion	2033	No	650,000	
7	Sewer/Water/Street Infrastructure	2035	No	1,500,000	
8	Bluff Road improvements -Main to Howard	2035	1/2 Mile	230,000	
9	Sewer/Water/Street Infrastructure	2037	No	1,500,000	
10	E. Main S, Improvements -Bluff around the bend	2037	No	45,000	
11	Developer incentives	TBD as needed	No	1,883,325	
12	CDA Contribution	Throughout District	No	730,000	
13	Administrative Costs	Throughout District	No	62,500	
Total Projects				<u>8,161,075</u>	<u>1,730,000</u>

Notes:

Note 1 Project costs are estimates and are subject to modification

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

The City projects that new land and improvements value of approximately \$3,215,000 million will result from developments in the near term and anticipated development upon city owned lots. Estimated valuations and timing for construction are included in Table 1. Assuming economic appreciation of 1%, the District would generate \$1,314,356 in incremental tax revenue over the 20-year term of the District as shown in Table 2.

Based on the Project Cost expenditures as included within the cash flow exhibit (Table 3), the District is projected to accumulate sufficient funds by the year 2042 to pay off 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 1 - Development Assumptions

City of Whitewater, WI Tax Increment District No. 11 Development Assumptions								
Construction Year		Kwik Trip	Dollar General	Annual Total	Construction Year			
1	2021	2,600,000	615,000	3,215,000	2021	1		
2	2022			0	2022	2		
3	2023			0	2023	3		
4	2024			0	2024	4		
5	2025			0	2025	5		
6	2026			0	2026	6		
7	2027			0	2027	7		
8	2028			0	2028	8		
9	2029			0	2029	9		
10	2030			0	2030	10		
11	2031			0	2031	11		
12	2032			0	2032	12		
13	2033			0	2033	13		
14	2034			0	2034	14		
15	2035			0	2035	15		
16	2036			0	2036	16		
17	2037			0	2037	17		
18	2038			0	2038	18		
19	2039			0	2039	19		
20	2040			0	2040	20		
Totals		<u>2,600,000</u>	<u>615,000</u>	<u>3,215,000</u>				
Notes:								

Table 2 - Tax Increment Projection Worksheet

City of Whitewater, WI Tax Increment District No. 11 Tax Increment Projection Worksheet - Walworth County										
Type of District	Mixed Use		Base Value	4,393,646						
District Creation Date	August 3, 2021		Appreciation Factor	0.50%		Apply to Base Value				
Valuation Date	Jan 1,	2021	Base Tax Rate	\$20.03						
Max Life (Years)	20		Rate Adjustment Factor (3 years)	-1.00%						
Expenditure Period/Termination	15	8/3/2036	Tax Exempt Discount Rate	3.00%						
Revenue Periods/Final Year	20	2042	Taxable Discount Rate	4.00%						
Extension Eligibility/Years	Yes	3								
Eligible Recipient District	No									

Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment	Tax Exempt NPV		
								Calculation	Taxable NPV Calculation	
1	2021	3,215,000	2022	0	3,215,000	2023	\$20.03	64,381	58,917	57,234
2	2022	0	2023	16,075	3,231,075	2024	\$19.82	64,055	115,830	111,989
3	2023	0	2024	16,155	3,247,230	2025	\$19.63	63,732	170,806	164,372
4	2024	0	2025	16,236	3,263,467	2026	\$19.43	63,410	223,910	214,486
5	2025	0	2026	16,317	3,279,784	2027	\$19.43	63,727	275,727	262,913
6	2026	0	2027	16,399	3,296,183	2028	\$19.43	64,046	326,285	309,711
7	2027	0	2028	16,481	3,312,664	2029	\$19.43	64,366	375,616	354,934
8	2028	0	2029	16,563	3,329,227	2030	\$19.43	64,688	423,750	398,634
9	2029	0	2030	16,646	3,345,873	2031	\$19.43	65,011	470,715	440,865
10	2030	0	2031	16,729	3,362,603	2032	\$19.43	65,336	516,541	481,673
11	2031	0	2032	16,813	3,379,416	2033	\$19.43	65,663	561,254	521,109
12	2032	0	2033	16,897	3,396,313	2034	\$19.43	65,991	604,882	559,217
13	2033	0	2034	16,982	3,413,294	2035	\$19.43	66,321	647,452	596,043
14	2034	0	2035	17,066	3,430,361	2036	\$19.43	66,653	688,987	631,630
15	2035	0	2036	17,152	3,447,512	2037	\$19.43	66,986	729,515	666,019
16	2036	0	2037	17,238	3,464,750	2038	\$19.43	67,321	769,059	699,250
17	2037	0	2038	17,324	3,482,074	2039	\$19.43	67,658	807,644	731,364
18	2038	0	2039	17,410	3,499,484	2040	\$19.43	67,996	845,291	762,396
19	2039	0	2040	17,497	3,516,982	2041	\$19.43	68,336	882,025	792,384
20	2040	0	2041	17,585	3,534,566	2042	\$19.43	68,678	917,868	821,363
Totals		3,215,000		319,566		Future Value of Increment		1,314,356		

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).

Table 3 - Cash Flow

City of Whitewater, WI													
Tax Incremental District No. 11													
Cash Flow Projection													
Year	Projected Revenues				Expenditures				Balances				
	Tax Increments	Total Revenues	Dated Date: Principal	G.O. Financing 06/01/36 Interest	Capital Outlay	Planning & Creation	CDA Contribution	Admin.	Total Expenditures	Annual	Cumulative	Principal Outstanding	Year
2021	0	0							10,000	(10,000)	(10,000)		2021
2022	0	0			90,000	10,000		2,500	92,500	(92,500)	(102,500)		2022
2023	64,381	64,381					5,000	2,500	7,500	56,881	(45,619)		2023
2024	64,055	64,055					5,000	2,500	7,500	56,555	10,936		2024
2025	63,732	63,732					5,000	2,500	7,500	56,232	67,168		2025
2026	63,410	63,410			105,000		5,000	2,500	112,500	(49,090)	18,078		2026
2027	63,727	63,727					50,000	2,500	52,500	11,227	29,305		2027
2028	64,046	64,046					50,000	2,500	52,500	11,546	40,851		2028
2029	64,366	64,366					50,000	2,500	52,500	11,866	52,717		2029
2030	64,688	64,688					50,000	2,500	52,500	12,188	64,905		2030
2031	65,011	65,011					50,000	2,500	52,500	12,511	77,416		2031
2032	65,336	65,336					50,000	2,500	52,500	12,836	90,253		2032
2033	65,663	65,663					50,000	2,500	52,500	13,163	103,416		2033
2034	65,991	65,991					50,000	2,500	52,500	13,491	116,907		2034
2035	66,321	66,321					50,000	2,500	52,500	13,821	130,728		2035
2036	66,653	66,653					50,000	2,500	52,500	14,153	144,881	425,000	2036
2037	66,986	66,986	50,000	4.00%			34,250	2,500	86,750	(19,764)	125,117	375,000	2037
2038	67,321	67,321	50,000	4.00%			20,500	2,500	73,000	(5,679)	119,439	325,000	2038
2039	67,658	67,658	50,000	4.00%			17,500	2,500	70,000	(2,342)	117,096	275,000	2039
2040	67,996	67,996	75,000	4.00%			13,500	2,500	91,000	(23,004)	94,092	200,000	2040
2041	68,336	68,336	100,000	4.00%			8,000	2,500	110,500	(42,164)	51,928	100,000	2041
2042	68,678	68,678	100,000	4.00%			2,000	2,500	104,500	(35,822)	16,106	0	2042
Total	1,314,356	1,314,356	425,000	95,750	195,000	10,000	730,000	52,500	1,298,250				Total

Notes:

Projected TID Closure

SECTION 10:

Annexed Property

A tax incremental district cannot include annexed territory unless at least three years have elapsed since the annexation, or certain other requirements are met. 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

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

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 commercial and residential development.

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

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

Creation of the District and the implementation of the projects in this Plan will promote the orderly development of the City by creating opportunities for commercial development, providing opportunities for more workforce housing, 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 development 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 opportunities.

SECTION 15:

List of Estimated Non-Project Costs

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

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

The Plan includes the following non-costs:

- Water tower \$1,730,000

**SECTION 16:
Legal Opinion Advising Whether the Plan is
Complete and Complies with Wis. Stat. §
66.1105(4)(f)**

Legal Opinion Found on Following Page.

Harrison, Williams & McDonell, LLP
Attorneys at Law

Wallace K. McDonell
wkm@hwmattys.com

452 W. Main Street
P.O. Box 59
Whitewater, WI 53190
(262) 473-7900; Fax: (262) 473-7906

Jonathan K. McDonell
jm@hwmattys.com

July 23, 2021

Cameron Clapper
City Manager of the City of Whitewater
312 W Whitewater Street
Whitewater, WI 53190

Re: Project Plan for Tax Incremental District No. 11

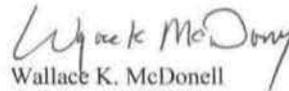
Dear Cameron:

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 Whitewater, 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 Whitewater Tax Incremental District No. 11 is complete and complies with the provisions of the Wisconsin Statute 66.1105(4)(f).

Sincerely,

HARRISON, WILLIAMS & MCDONELL, LLP


Wallace K. McDonell
State Bar: 1008713

WKM:scr



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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:			2020		Percentage	
Walworth County			2,104,301		16.49%	
Municipality			3,700,383		29.00%	
School District			6,486,513		50.84%	
Technical College			466,742		3.66%	
Total			12,757,939			
Revenue Year	Walworth County	Municipality	School District	Technical College	Total	Revenue Year
2023	10,619	18,673	32,733	2,355	64,381	2023
2024	10,565	18,579	32,568	2,343	64,055	2024
2025	10,512	18,485	32,403	2,332	63,732	2025
2026	10,459	18,392	32,240	2,320	63,410	2026
2027	10,511	18,484	32,401	2,331	63,727	2027
2028	10,564	18,576	32,563	2,343	64,046	2028
2029	10,617	18,669	32,726	2,355	64,366	2029
2030	10,670	18,762	32,889	2,367	64,688	2030
2031	10,723	18,856	33,054	2,378	65,011	2031
2032	10,777	18,951	33,219	2,390	65,336	2032
2033	10,830	19,045	33,385	2,402	65,663	2033
2034	10,885	19,140	33,552	2,414	65,991	2034
2035	10,939	19,236	33,720	2,426	66,321	2035
2036	10,994	19,332	33,888	2,438	66,653	2036
2037	11,049	19,429	34,058	2,451	66,986	2037
2038	11,104	19,526	34,228	2,463	67,321	2038
2039	11,159	19,624	34,399	2,475	67,658	2039
2040	11,215	19,722	34,571	2,488	67,996	2040
2041	11,271	19,821	34,744	2,500	68,336	2041
2042	11,328	19,920	34,918	2,513	68,678	2042
	216,791	381,223	668,257	48,085	1,314,356	

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

**RESOLUTION CREATING TAX INCREMENTAL DISTRICT NO. 12,
APPROVING ITS PROJECT PLAN AND ESTABLISHING ITS BOUNDARIES
CITY OF WHITEWATER, WISCONSIN**

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

WHEREAS, Tax Incremental District No. 12 (the "District") is proposed to be created by the City as a district in need of rehabilitation or conservation work in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

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

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

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

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the CDA, on July 15, 2021 held a public hearing concerning the project plan and boundaries and proposed creation of the District, providing interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, after said public hearing, the CDA designated the boundaries of the District, adopted the Project Plan, and recommended to the Common Council that it create such District and approve the Project Plan.

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

1. The boundaries of the District that shall be named "Tax Incremental District No. 12, City of Whitewater", are hereby established as specified in Exhibit A of this Resolution.

2. The District is created effective as of January 1, 2021.
3. The Common Council finds and declares that:
 - (a) Not less than 50% by area of the real property within the District is in need of rehabilitation or conservation work within the meaning of Wisconsin Statutes Section 66.1337(2m)(b).
 - (b) Based upon the finding stated in 3.a. above, the District is declared to be a district in need of rehabilitation or conservation work based on the identification and classification of the property included within the District.
 - (c) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
 - (d) The equalized value of the taxable property in the District plus the value increment of all other existing tax incremental districts within the City, does not exceed 12% of the total equalized value of taxable property within the City.
 - (e) That there are no parcels to be included within the District that were annexed by the City within the preceding three-year period.
 - (f) The City estimates that approximately 90% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b).
 - (g) The project costs relate directly to promoting the rehabilitation or conservation of the area consistent with the purpose for which the District is created.
4. The Project Plan for "Tax Incremental District No. 12, City of Whitewater" (see Exhibit B) is approved, and the City further finds the Plan is feasible and in conformity with the master plan of the City.

BE IT FURTHER RESOLVED THAT the City Clerk is hereby authorized and directed to apply to the Wisconsin Department of Revenue, in such form as may be prescribed, for a "Determination of Tax Incremental Base", as of January 1, 2021, pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(b).

BE IT FURTHER RESOLVED THAT pursuant to Section 66.1105(5)(f) of the Wisconsin Statutes that the City Assessor is hereby authorized and directed to identify upon the assessment roll returned and examined under Wisconsin Statutes Section 70.45, those parcels of property which are within the District, specifying thereon the name of the said District, and the City Clerk is hereby authorized and directed to make similar notations on the tax roll made under Section 70.65 of the Wisconsin Statutes.

Adopted this _____ day of _____, 2021.

City President

City Clerk

**LEGAL BOUNDARY DESCRIPTION
OR
MAP OF
TAX INCREMENTAL DISTRICT NO. 12
CITY OF WHITEWATER**

[INCLUDED WITHIN PROJECT PLAN]

PROJECT PLAN

[DISTRIBUTED SEPARATELY]

July 23, 2021

Project Plan

Tax Incremental District No. 12

City of Whitewater, Wisconsin

Organizational Joint Review Board Meeting Held:	July 15, 2021
Public Hearing Held:	July 15, 2021
Consideration by CDA:	July 15, 2021
Consideration by Common Council:	August 3, 2021
Consideration by the Joint Review Board:	TBD

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SECTION 1:

Executive Summary

Description of District

Tax Incremental District (“TID”) No. 12 (“District”) is a proposed In Need of Rehabilitation or Conservation District comprising approximately 15 acres. The District will be created to pay the costs of public infrastructure and development incentives as needed to promote commercial and residential development.

CDA Involvement

The Community Development Authority will be responsible for economic development programs and promoting the objectives for the District as outlined in this Project Plan.

Authority

The City is creating the District under the provisions of Wis. Stat. § 66.1105. Wis. Stat. § 66.1337(2m)(a) defines rehabilitation or conservation work. The City has determined that at least 50% of the District area satisfies the criteria for: *carrying out plans for a program of voluntary or compulsory repair and rehabilitation of buildings or other improvements*. Development incentives will be used as needed to facilitate building rehabilitation and improve property appearance, and infrastructure improvements will maintain the viability of the area.

Estimated Total Project Cost Expenditures

The City anticipates making total expenditures of approximately \$1.1 million (“Project Costs”) to undertake the projects listed in this Project Plan (“Plan”). Based on the initial incremental valuation projections for developments occurring in the near term, approximately \$620,000 of the total project costs can be supported. The Plan includes other TID eligible costs if actual incremental valuation exceeds these initial projections and additional costs to achieve the objectives of the Plan can be funded by the District.

Incremental Valuation

The City projects that new land and improvements value of approximately \$1.5 million will result from developments occurring in the near term. 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 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 City needs to continue to improve amenities within the downtown area to attract and retain businesses within this area. The City’s Comprehensive Plan identifies a future opportunity to enhance downtown as the social and commercial hub of the City.
 - Public-private partnerships can improve the appearance and vitality of the downtown business core, and the District can continue these partnerships.
2. The economic benefits of the District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements. In making this determination, the City has considered the following information:
 - The downtown core is an essential provider of goods and services, and encourages households spending locally for goods and services from retailers, restaurants and service companies.
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 90% 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.
11. The Plan for the District is feasible and is in conformity with the Master Plan of the City.

SECTION 2:

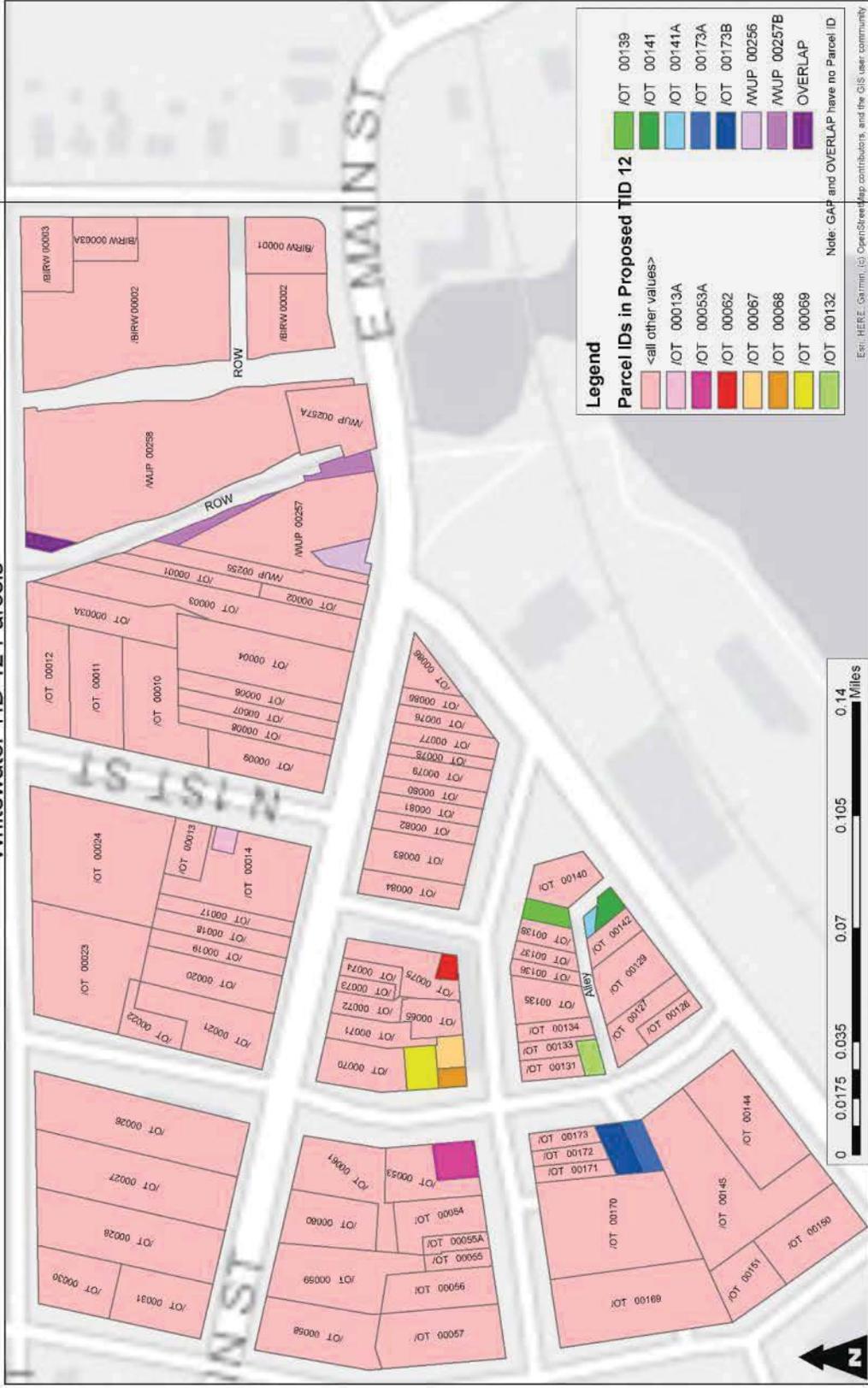
Preliminary Map of Proposed District Boundary

Map Found on Following Page.

Proposed Boundary of TID 12



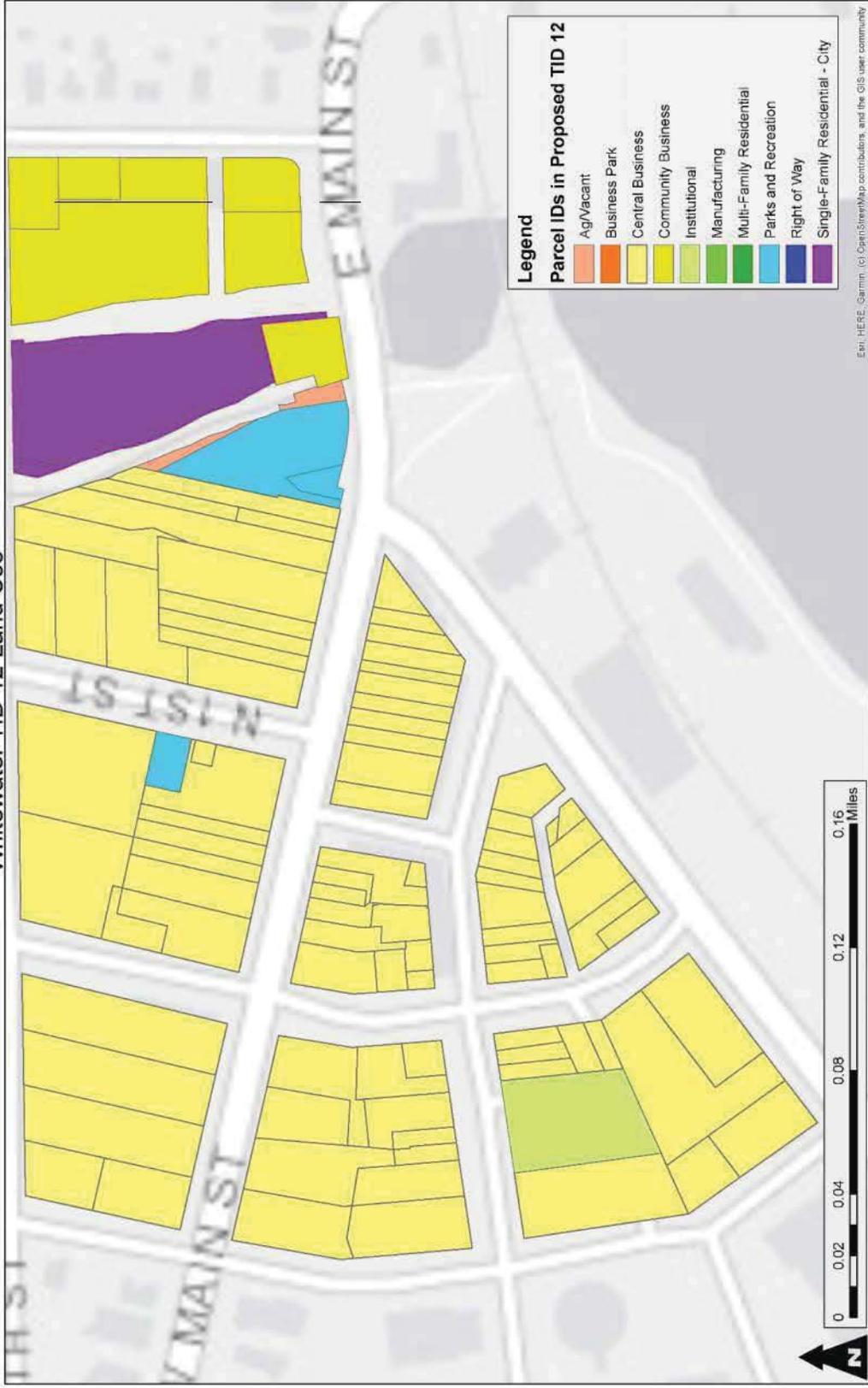
Whitewater TID 12 Parcels



SECTION 3: Map Showing Existing Uses and Conditions

Map Found on Following Page.

Whitewater TID 12 Land Use



Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community

SECTION 4: Preliminary Parcel List and Analysis

See list of following page.

City of Whitewater

Tax Incremental District No. 12

Base Property Information

Property Information

Assessment Information

Equalized Value

District Classification

Parcel Number	Street Address	Owner	Acreage (Assessor)	Land	Imp	Total	Equalized Value Ratio	Land	Imp	Total	Assessment Class	Rehab/Conservation
/BIRW 00001	116 E MAIN ST	TANIS PROPERTIES LLC	0.15	37,600	142,400	180,000	96.00%	39,167	148,333	187,500	Commercial	0.15
/BIRW 00002	104 E MAIN ST	RODERICK O DALEE	0.68	50,800	0	50,800	96.00%	52,917	0	52,917	Commercial	0.68
/BIRW 00003	136 N JEFFERSON ST	KELLY GROSSKREUTZ	0.13	22,200	87,600	109,800	96.00%	23,125	91,250	114,375	Residential	0.13
/BIRW 00003A	126 JEFFERSON ST	RODERICK O DALEE	0.09	14,600	20,500	35,100	96.00%	15,208	21,354	36,563	Commercial	0.09
/OT 00001	ASSESSED WITH /WUP-255	R&B BRASS RAIL CORP	0.08	0	0	0	96.00%	0	0	0	Commercial	0.08
/OT 00002	132 W Main St	CBP PROPERTIES LLC	0.05	24,400	45,600	70,000	96.00%	25,417	47,500	72,917	Commercial	0.05
/OT 00003	136 W MAIN ST	URIM SHABANI	0.36	95,000	143,900	238,900	96.00%	98,958	149,896	248,854	Commercial	0.36
/OT 00003A	ASSESSED WITH /OT-10	KETTERHAGEN TRUST	0.19	0	0	0	96.00%	0	0	0	Commercial	0.19
/OT 00004	138/140 W MAIN ST	ILMI SHABANI	0.31	90,000	513,500	603,500	96.00%	93,750	534,896	628,646	Commercial	0.309
/OT 00006	144 W MAIN ST	MIKINNA LLC	0.10	33,300	142,700	176,000	96.00%	34,688	148,646	183,333	Commercial	0.1
/OT 00007	146 W MAIN ST	WOKES LLC	0.09	87,000	313,000	400,000	96.00%	90,625	326,042	416,667	Commercial	0.09
/OT 00008	148 W MAIN ST	JOSE J BARAJAS	0.09	30,600	153,200	183,800	96.00%	31,875	159,583	191,458	Commercial	0.09
/OT 00009	154 W MAIN ST	MARY E KETTERHAGEN	0.15	72,800	206,800	279,600	96.00%	75,833	215,417	291,250	Commercial	0.15
/OT 00010	117 N FIRST ST	KETTERHAGEN TRUST	0.24	254,000	96,000	350,000	96.00%	264,583	100,000	364,583	Commercial	0.24
/OT 00011	ASSESSED WITH /OT-10	KETTERHAGEN TRUST	0.20	0	0	0	96.00%	0	0	0	Commercial	0.2
/OT 00012	ASSESSED WITH /OT-10	KETTERHAGEN TRUST	0.16	0	0	0	96.00%	0	0	0	Commercial	0.16
/OT 00013		CITY OF WHITWATER	0.07	0	0	0	96.00%	0	0	0	Exempt Local	
/OT 00013A	110 N FIRST ST	LAND & WATER INVESTMENTS LLC	0.02	10,200	71,100	81,300	96.00%	10,625	74,063	84,688	Commercial	0.02
/OT 00014	162 W MAIN ST	DRILON LLC	0.26	104,000	296,000	400,000	96.00%	108,333	308,333	416,667	Commercial	
/OT 00017	172 W MAIN ST	172 Main LLC	0.07	28,300	56,700	85,000	96.00%	29,479	59,063	88,542	Commercial	0.07
/OT 00018	174 W MAIN ST	Whitewater Rentals LLC	0.09	35,300	246,200	281,500	96.00%	36,771	256,458	293,229	Commercial	0.09
/OT 00019	176 W MAIN ST	Whitewater Rentals LLC	0.08	35,300	84,400	119,700	96.00%	34,688	87,917	122,604	Commercial	0.08
/OT 00020	178 W MAIN ST	Whitewater Rentals LLC	0.17	67,300	296,200	363,500	96.00%	70,104	308,542	378,646	Commercial	0.17
/OT 00021	182 W MAIN ST	DAVID E SAALSAA	0.21	59,200	281,800	341,000	96.00%	61,667	293,542	355,208	Commercial	0.21
/OT 00022	109 N SECOND ST	CENTER STREET RENTALS LLC	0.07	22,900	187,900	210,800	96.00%	23,854	195,729	219,583	Commercial	0.07
/OT 00023	125 N SECOND ST	CITY OF WHITWATER	0.38	0	0	0	96.00%	0	0	0	Exempt Local	
/OT 00024		CITY OF WHITWATER	0.51	0	0	0	96.00%	0	0	0	Exempt Local	
/OT 00026	204 W MAIN ST	Jerman Properties, LLC	0.39	97,500	1,082,500	1,180,000	96.00%	101,563	1,127,604	1,229,167	Commercial	1.11
/OT 00027	212 W MAIN ST	LIVING WORD FELLOWSHIP OF WI	0.72	0	0	0	96.00%	0	0	0	Exempt Local	
/OT 00028		CITY OF WHITWATER	0.34	0	0	0	96.00%	0	0	0	Exempt Local	
/OT 00030	117 N FREMONT ST	KICH PROPERTIES LLC	0.15	28,700	198,000	226,700	96.00%	29,896	206,250	236,146	Residential	0.15
/OT 00031	226 W MAIN ST	ST JOHN LODGE 57 F. & A. M.	0.17	0	0	0	96.00%	0	0	0	Exempt Local	0.17
/OT 00053	ASSESSED WITH /OT-61	FIRST CITIZENS STATE BANK	0.12	0	0	0	96.00%	0	0	0	Commercial	
/OT 00053A	ASSESSED WITH /OT-61	FIRST CITIZENS STATE BANK	0.05	0	0	0	96.00%	0	0	0	Commercial	
/OT 00054	ASSESSED WITH /OT-61	FIRST CITIZENS STATE BANK	0.12	0	0	0	96.00%	0	0	0	Commercial	
/OT 00055	ASSESSED WITH /OT-61	FIRST CITIZENS STATE BANK	0.04	0	0	0	96.00%	0	0	0	Commercial	
/OT 00055A	ASSESSED WITH /OT-61	FIRST CITIZENS STATE BANK	0.04	0	0	0	96.00%	0	0	0	Commercial	
/OT 00056	220 CENTER ST	FIRST CITIZENS STATE BANK	0.15	78,000	0	78,000	96.00%	81,250	0	81,250	Residential	
/OT 00057	224 CENTER ST	FIRST CITIZENS STATE BANK	0.22	139,800	124,100	263,900	96.00%	145,625	129,271	274,896	Residential	
/OT 00058	ASSESSED WITH /OT-61	FIRST CITIZENS STATE BANK	0.22	0	0	0	96.00%	0	0	0	Commercial	
/OT 00059	ASSESSED WITH /OT-61	FIRST CITIZENS STATE BANK	0.25	0	0	0	96.00%	0	0	0	Commercial	
/OT 00060	ASSESSED WITH /OT-61	FIRST CITIZENS STATE BANK	0.16	0	0	0	96.00%	0	0	0	Commercial	
/OT 00061	207 W MAIN ST	FIRST CITIZENS STATE BANK	0.19	338,000	2,524,000	2,862,000	96.00%	352,083	2,629,167	2,981,250	Commercial	0.10
/OT 00062	112 S FIRST ST	Stephen W Fairchild	0.10	20,100	63,900	84,000	96.00%	20,938	66,563	87,500	Commercial	
/OT 00065	132 /134 CENTER ST	Whitewater Rentals LLC	0.07	39,400	94,000	133,400	96.00%	41,042	97,917	138,958	Commercial	0.07
/OT 00067	138 CENTER ST	DIANE L TRAMPE	0.03	13,500	78,800	92,300	96.00%	14,063	82,083	96,146	Commercial	0.03
/OT 00068	140 W CENTER ST	FIRE STATION 1 LLC	0.02	10,200	104,800	115,000	96.00%	10,625	109,167	119,792	Commercial	0.02
/OT 00069	117 S SECOND ST	CHERYL A BRESNAHAN	0.05	22,200	102,800	125,000	96.00%	23,125	107,083	130,208	Commercial	0.05
/OT 00070	183/187 W MAIN ST	Bower's House LLC	0.13	72,400	85,300	157,700	96.00%	75,417	88,854	164,271	Commercial	0.13
/OT 00071	179 W MAIN ST	Whitewater Rentals LLC	0.08	35,800	85,100	120,900	96.00%	37,292	88,646	125,938	Commercial	0.08
/OT 00072	177 W MAIN ST	JORGE ISLAS MARTINEZ	0.05	21,300	51,400	72,700	96.00%	22,188	53,542	75,729	Commercial	0.05
/OT 00073	175 W MAIN ST	BAV WHITWATER, LLC	0.04	30,600	169,400	200,000	96.00%	31,875	176,458	208,333	Commercial	0.03
/OT 00074	173 W MAIN ST	HBCK LLC	0.04	17,800	55,800	73,600	96.00%	18,542	58,125	76,667	Commercial	0.04

City of Whitewater

Tax Incremental District No. 12

Base Property Information

Property Information				Assessment Information				Equalized Value				District Classification	
Parcel Number	Street Address	Owner	Acreage (Assessor)	Land	Imp	Total	Equalized Value Ratio	Land	Imp	Total	Assessment Class	Rehab/Conservation	
/OT 00075	171 W MAIN ST	DLK ENTERPRISES INC	0.11	64,000	150,900	214,900	96.00%	66,667	157,188	223,854	Commercial	0.11	
/OT 00076	141 W MAIN ST	141 W MAIN STREET BUILDING LL	0.05	28,400	114,600	143,000	96.00%	29,583	119,375	148,958	Commercial	0.05	
/OT 00077	143 W MAIN ST	Whitewater Rentals LLC	0.07	31,900	111,900	143,800	96.00%	33,229	116,563	149,792	Commercial	0.07	
/OT 00078	145 W MAIN ST	RUSSELL R WALTON	0.04	27,900	51,000	78,900	96.00%	29,063	53,125	82,188	Commercial	0.04	
/OT 00079	147 W MAIN ST	254 PRAIRIE, LLC	0.08	39,300	305,700	345,000	96.00%	40,938	318,438	359,375	Commercial	0.08	
/OT 00080	149 W MAIN ST	AUREL BEZAT	0.06	27,000	117,400	144,400	96.00%	28,125	122,292	150,417	Commercial	0.06	
/OT 00081	153 W MAIN ST	TRIPLE J PROPERTIES LLC	0.06	59,100	315,300	374,400	96.00%	61,653	328,438	390,000	Commercial	0.06	
/OT 00082	ASSESSED WITH /OT-81	TRIPLE J PROPERTIES LLC	0.06	0	0	0	96.00%	0	0	0	Commercial	0.06	
/OT 00083	155 W MAIN ST	TRIPLE J PROPERTIES LLC	0.14	66,000	406,200	472,200	96.00%	68,750	423,125	491,875	Commercial	0.14	
/OT 00084	161 W MAIN ST/109 S FIRST ST	BULLDOG INVESTMENTS LLC	0.08	57,500	394,100	451,600	96.00%	59,896	410,521	470,417	Commercial	0.08	
/OT 00085	139 W MAIN ST	GKC RENTALS-WHITWATER LLC	0.04	70,300	125,300	195,600	96.00%	73,229	130,521	203,750	Commercial	0.04	
/OT 00086	133 W MAIN ST	GKC RENTALS-WHITWATER LLC	0.06	90,700	300,100	390,800	96.00%	94,479	312,604	407,083	Commercial	0.06	
/OT 00126	162 WHITEWATER ST	HANTROPP PROPERTIES LLC	0.05	36,700	103,300	140,000	96.00%	38,229	107,604	145,833	Commercial	0.05	
/OT 00127	158 WHITEWATER ST	HANTROPP PROPERTIES LLC	0.09	48,500	96,600	145,100	96.00%	50,521	100,625	151,146	Commercial	0.09	
/OT 00129	145 W MAIN ST	DENNIS M KNOPP	0.14	38,800	78,900	117,700	96.00%	40,417	82,188	122,604	Commercial	0.14	
/OT 00131	205 S SECOND ST	RODRIGUEZ PROPERTIES II LLC	0.04	46,800	96,800	143,600	96.00%	48,750	100,933	149,583	Commercial	0.04	
/OT 00132	209 S SECOND ST	RODRIGUEZ PROPERTIES II LLC	0.03	24,800	102,000	126,800	96.00%	25,833	106,250	132,083	Commercial	0.03	
/OT 00133	137 CENTER ST	RODRIGUEZ PROPERTIES II LLC	0.04	46,800	92,900	139,700	96.00%	48,750	96,771	145,521	Commercial	0.04	
/OT 00134	135 W CENTER ST	135 CENTER LLC	0.05	52,500	37,500	90,000	96.00%	54,688	39,063	93,750	Commercial	0.05	
/OT 00135	131 CENTER ST	MIQI'S LLC	0.10	59,000	72,200	131,200	96.00%	61,458	75,208	136,667	Commercial	0.1	
/OT 00136	125/127 CENTER ST	MARIETTA RENTALS LLC	0.04	26,400	32,200	58,600	96.00%	27,500	33,542	61,042	Commercial	0.04	
/OT 00137	123 CENTER ST	MARIETTA RENTALS LLC	0.04	27,500	57,500	85,000	96.00%	28,646	59,896	88,542	Commercial	0.04	
/OT 00138	121 CENTER ST	Whitewater Rentals LLC	0.04	18,200	42,400	60,600	96.00%	18,958	44,167	63,125	Commercial	0.04	
/OT 00139	119 CENTER ST	Whitewater Rentals LLC	0.03	45,500	50,300	95,800	96.00%	47,396	52,396	99,792	Commercial	0.03	
/OT 00140		CITY OF WHITEWATER	0.02	0	0	0	96.00%	0	0	0	Exempt Local	0.02	
/OT 00141		WISCONSIN DAIRY SUPPLY CO	0.02	20,100	4,900	25,000	96.00%	20,938	5,104	26,042	Commercial	0.02	
/OT 00141A		CITY OF WHITEWATER	0.01	0	0	0	96.00%	0	0	0	Exempt Local	0.01	
/OT 00142	148 WHITEWATER ST	WISCONSIN DAIRY SUPPLY CO	0.05	17,800	17,300	35,100	96.00%	18,542	18,021	36,563	Commercial	0.05	
/OT 00144	202 WHITEWATER ST	XURI PROPERTIES LLC	0.27	117,000	883,000	1,000,000	96.00%	121,875	919,792	1,041,667	Commercial	0.27	
/OT 00145	214 S SECOND ST	WISCONSIN DAIRY SUPPLY CO	0.47	31,000	161,900	192,900	96.00%	32,292	168,646	200,938	Commercial	0.47	
/OT 00150	226 WHITEWATER ST	RUSSELL R WALTON	0.18	78,400	500,000	578,400	96.00%	81,667	520,833	602,500	Commercial	0.18	
/OT 00151	219 CENTER ST	ASSOCIATED BANK CORP REAL EST	0.11	43,800	0	43,800	96.00%	45,625	0	45,625	Commercial	0.11	
/OT 00169	217 CENTER ST	WATERTOWN SAVINGS & LOAN	0.37	128,500	205,000	333,500	96.00%	133,854	213,542	347,396	Commercial	0.37	
/OT 00170	213 CENTER ST	US OF AMERICA	0.45	0	0	0	96.00%	0	0	0	Exempt Local	0.45	
/OT 00171	205 W Center St	BUHLER LAW OFFICE LLC	0.04	12,200	126,200	138,400	96.00%	12,708	131,458	144,167	Commercial	0.04	
/OT 00172	203 CENTER ST	ROBERT R ARDELT	0.04	23,900	75,600	99,500	96.00%	24,896	78,750	103,646	Commercial	0.04	
/OT 00173	201 CENTER ST	RODRIGUEZ PROPERTIES II LLC	0.04	20,100	61,900	82,000	96.00%	20,938	64,479	85,417	Commercial	0.04	
/OT 00173A	212 S SECOND ST	CENTER STREET RENTALS LLC	0.03	40,900	89,100	130,000	96.00%	42,604	92,813	135,417	Commercial	0.03	
/OT 00173B	206 S SECOND ST	RODRIGUEZ PROPERTIES II LLC	0.05	24,800	64,100	92,300	96.00%	25,833	70,313	96,146	Commercial	0.05	
/WUP 00255	130 W MAIN ST	R&B BRASS RAIL CORP	0.15	55,900	64,100	120,000	96.00%	58,229	66,771	125,000	Commercial	0.15	
/WUP 00256	124 W MAIN ST	CITY OF WHITEWATER	0.05	0	0	0	96.00%	0	0	0	Exempt City	0.05	
/WUP 00257		CITY OF WHITEWATER	0.39	0	0	0	96.00%	0	0	0	Exempt Local	0.39	
/WUP 00257A	108 W MAIN ST	DONNA JOANNE HENRY	0.15	91,100	36,900	128,000	96.00%	94,896	38,438	133,333	Commercial	0.15	
/WUP 00257B		CITY OF WHITEWATER -PUMP HO	0.06	0	0	0	96.00%	0	0	0	Exempt Local	0.06	
/WUP 00258	113 W NORTH ST	Mark and Kimberly Myskiewicz	1.10	77,200	80,200	157,400	96.00%	80,417	83,542	163,958	Residential	1.10	
Total Acreage				3,954,400	13,834,100	17,788,500		4,119,167	14,410,521				
								18,529,688				9,769 68.36%	

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 does not exceed 12% of the total equalized value of taxable property within the City.

The equalized base value of the proposed District totals \$18,529,688. This value is less than the maximum \$88,896,288 in equalized value that is permitted for the City.

City of Whitewater, WI	
Tax Increment District No. 12	
Valuation Test Compliance Calculation	
District Creation Date	7/20/2021
	Valuation Data Currently Available 2020
Total EV (TID In)	740,802,400
12% Test	88,896,288
Increment of Existing TIDs	
Total Existing Increment	0
Projected Base of New or Amended District	18,529,688
Less Value of Any Underlying TID Parcels	0
Total Value Subject to 12% Test	18,529,688
Compliance	PASS

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

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

With all Project Costs, the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for public works, legal and other consultant fees, testing, environmental studies, permits, updating 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

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

Property Acquisition for Conservancy

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

Acquisition of Rights-of-Way

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

Acquisition of Easements

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

Relocation Costs

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

Site Preparation Activities

Environmental Audits and Remediation

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

Demolition

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

Site Grading

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

Utilities

Sanitary Sewer System Improvements

To allow development to occur, the City may need to construct, alter, rebuild or expand sanitary sewer infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: collection mains; manholes and cleanouts; service laterals; force mains; interceptor sewers; pumping stations; lift stations; wastewater treatment facilities; and all related appurtenances. To the extent sanitary sewer projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City construct, alter, rebuild or expand sanitary sewer infrastructure located outside of the District. That portion of the costs of sanitary sewer system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs. The improvements to the wastewater treatment facilities, although not within the ½ mile radius, is an eligible project cost under Wis. Stat. § 66.1105(2)(f)1 k.

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 Community Development Authority

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 CDA to be used for administration, planning operations, and capital costs within the District, 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 CDA for this purpose are eligible Project Costs. The Community Development Authority (CDA) promotes economic development throughout the community. The CDA offers financial assistance such as grants for qualifying startups, industrial development loans for manufacturing businesses, commercial enterprise loans for retail and service businesses, etc.

Revolving Loan/Grant Program (Development Incentives)

To encourage private development consistent with the objectives of this Plan, the City, through its CDA, 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 CDA. These funds may be placed into a revolving fund and will continue to be used for the program purposes stated above within the District. Any funds remaining at the time of District closure or received following District closure shall be proportionally distributed to all taxing jurisdictions based on the final allocations identified in the District's final audit. Any funds provided to the CDA for purposes of implementing this program are considered eligible Project Costs.

Miscellaneous

Rail Spur

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

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

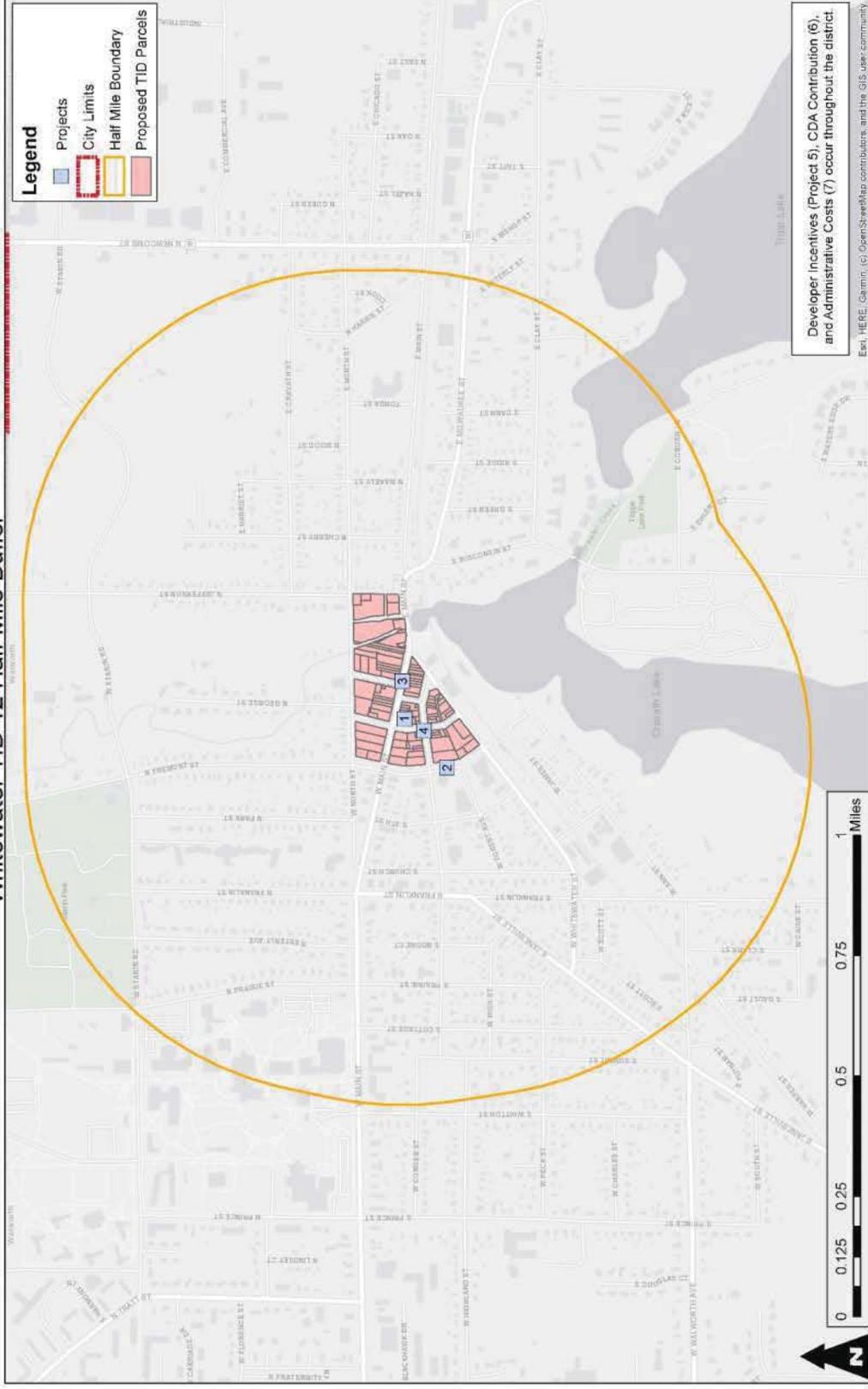
Interest expense, debt issuance expenses, redemption premiums, and any other fees and costs incurred in conjunction with obtaining financing for projects undertaken under this Plan are eligible Project Costs.

SECTION 7:

Map Showing Proposed Improvements and Uses

Map Found on Following Page.

Whitewater TID 12 Half-Mile Buffer



SECTION 8: Detailed List of Estimated Project Costs

The list on the following page 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 unless Total Project Costs exceed the estimates plus an annual 2% increase plus a 25% contingency. 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.

Based on the initial incremental valuation projections for developments in the near term, approximately \$620,000 of the total project costs can be supported. The Plan includes other TID eligible costs if actual incremental valuation exceeds these initial projections and additional costs to achieve the objectives of the Plan can be funded by the District.

City of Whitewater, WI

Tax Increment District No. 12

Estimated Project List

Project ID	Project Name/Type	Project year	1/2 mile or utilities outside boundary	TID Amount
1	Downtown Dec Street Light-LED Conversion	2025	No	200,000
2	Fremont improvements -Whitewater to Main	2029	No	85,000
3	Main St improvements -Whitewater to 2nd	2030	No	80,000
4	Downtown Concrete Joint Repair	2036	No	225,000
5	Developer incentives	TBD as needed	No	283,800
6	CDA Contribution	Throughout District	No	105,000
7	Administrative Costs	Throughout District	No	80,000
Total Projects				<u>1,058,800</u>

Notes:

Note 1 Project costs are estimates and are subject to modification

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

The City projects that new land and improvements value of approximately \$1.5 million will result from developments in the near term. Estimated valuations and timing for construction are included in **Table 1**. Assuming economic appreciation of 1%, the District would generate \$816,025 in incremental tax revenue over the 27-year term of the District as shown in **Table 2**.

Based on the Project Cost expenditures as included within the cash flow exhibit (**Table 3**), the District is projected to accumulate sufficient funds by the year 2049 to pay off 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 1 - Development Assumptions

<div style="background-color: #1a3d54; color: white; padding: 10px; text-align: center;"> <h2 style="margin: 0;">City of Whitewater, WI</h2> <h3 style="margin: 0;">Tax Increment District No. 12</h3> <h4 style="margin: 0;">Development Assumptions</h4> </div>					
Construction Year		WEDC Project	Annual Total	Construction Year	
1	2021	750,000	750,000	2021	1
2	2022	750,000	750,000	2022	2
3	2023		0	2023	3
4	2024		0	2024	4
5	2025		0	2025	5
6	2026		0	2026	6
7	2027		0	2027	7
8	2028		0	2028	8
9	2029		0	2029	9
10	2030		0	2030	10
11	2031		0	2031	11
12	2032		0	2032	12
13	2033		0	2033	13
14	2034		0	2034	14
15	2035		0	2035	15
16	2036		0	2036	16
17	2037		0	2037	17
18	2038		0	2038	18
19	2039		0	2039	19
20	2040		0	2040	20
21	2041		0	2041	21
22	2042		0	2042	22
23	2043		0	2043	23
24	2044		0	2044	24
25	2045		0	2045	25
26	2046		0	2046	26
27	2047		0	2047	27
Totals		<u>1,500,000</u>	<u>1,500,000</u>		

Notes:

Table 2 – Tax Increment Projection Worksheet

City of Whitewater, WI Tax Increment District No. 12 Tax Increment Projection Worksheet - Walworth County										
Type of District	Rehabilitation			Base Value	18,529,688					
District Creation Date	July 20, 2021			Appreciation Factor	0.50%		Apply to Base Value			
Valuation Date	Jan 1, 2021			Base Tax Rate	\$20.03					
Max Life (Years)	27			Rate Adjustment Factor (3 years)	-1.00%					
Expenditure Period/Termination	22		7/20/2043							
Revenue Periods/Final Year	27		2049							
Extension Eligibility/Years	Yes		3		Tax Exempt Discount Rate	3.00%				
Eligible Recipient District	Yes			Taxable Discount Rate	4.00%					

Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment	Tax Exempt		
								NPV Calculation	Taxable NPV Calculation	
1	2021	750,000	2022	0	750,000	2023	\$20.03	15,019	13,744	13,352
2	2022	750,000	2023	3,750	1,503,750	2024	\$19.82	29,812	40,232	38,835
3	2023	0	2024	7,519	1,511,269	2025	\$19.63	29,661	65,817	63,214
4	2024	0	2025	7,556	1,518,825	2026	\$19.43	29,511	90,533	86,537
5	2025	0	2026	7,594	1,526,419	2027	\$19.43	29,659	114,648	109,075
6	2026	0	2027	7,632	1,534,051	2028	\$19.43	29,807	138,178	130,855
7	2027	0	2028	7,670	1,541,722	2029	\$19.43	29,956	161,137	151,902
8	2028	0	2029	7,709	1,549,430	2030	\$19.43	30,106	183,538	172,240
9	2029	0	2030	7,747	1,557,177	2031	\$19.43	30,256	205,396	191,894
10	2030	0	2031	7,786	1,564,963	2032	\$19.43	30,408	226,723	210,887
11	2031	0	2032	7,825	1,572,788	2033	\$19.43	30,560	247,533	229,240
12	2032	0	2033	7,864	1,580,652	2034	\$19.43	30,713	267,838	246,976
13	2033	0	2034	7,903	1,588,555	2035	\$19.43	30,866	287,650	264,115
14	2034	0	2035	7,943	1,596,498	2036	\$19.43	31,020	306,980	280,677
15	2035	0	2036	7,982	1,604,480	2037	\$19.43	31,176	325,842	296,681
16	2036	0	2037	8,022	1,612,503	2038	\$19.43	31,331	344,246	312,148
17	2037	0	2038	8,063	1,620,565	2039	\$19.43	31,488	362,203	327,093
18	2038	0	2039	8,103	1,628,668	2040	\$19.43	31,646	379,725	341,536
19	2039	0	2040	8,143	1,636,812	2041	\$19.43	31,804	396,821	355,492
20	2040	0	2041	8,184	1,644,996	2042	\$19.43	31,963	413,502	368,979
21	2041	0	2042	8,225	1,653,221	2043	\$19.24	31,801	442,504	397,157
22	2042	0	2043	8,266	1,661,487	2044	\$19.04	31,641	458,536	409,994
23	2043	0	2044	8,307	1,669,794	2045	\$18.85	31,481	474,022	422,276
24	2044	0	2045	8,349	1,678,143	2046	\$18.66	31,322	488,982	434,025
25	2045	0	2046	8,391	1,686,534	2047	\$18.48	31,164	503,432	445,266
26	2046	0	2047	8,433	1,694,967	2048	\$18.29	31,006	517,391	456,019
27	2047	0	2048	8,475	1,703,441	2049	\$18.11	30,850	530,875	466,307
Totals	1,500,000		203,441		Future Value of Increment		816,025			

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).

Table 3 – Cash Flow

City of Whitewater, WI

Tax Incremental District No. 12

Cash Flow Projection

Year	Projected Revenues			Expenditures										Balances		
	Tax Increments	Total Revenues		G.O. Financing 200,000		G.O. Financing 235,000		CDA Contribution		Admin.		Total Expenditures	Annual	Cumulative	Principal Outstanding	Year
			Dated Date: Principal	Est. Rate	Interest	Dated Date: Principal	Est. Rate	Interest	Planning & Creation	Contribution						
2021	0	0							10,000			10,000	(10,000)	(10,000)		2021
2022	15,019	15,019								5,000	2,500	2,500	(2,500)	(12,500)		2022
2023	29,812	29,812								5,000	2,500	2,500	7,519	(4,981)		2023
2024	29,661	29,661								5,000	2,500	2,500	22,312	17,330		2024
2025	29,511	29,511			13,050					5,000	2,500	2,500	22,161	39,491	200,000	2025
2026	29,659	29,659	20,000	3.00%	8,400					5,000	2,500	2,500	8,961	48,453	200,000	2026
2027	29,807	29,807	20,000	3.00%	7,500					5,000	2,500	2,500	(6,241)	42,211	180,000	2027
2028	29,956	29,956	20,000	3.00%	6,600					5,000	2,500	2,500	(5,193)	37,018	160,000	2028
2029	30,106	30,106	20,000	3.00%	5,700					5,000	2,500	2,500	(4,144)	32,875	140,000	2029
2030	30,256	30,256	20,000	3.00%	4,800					5,000	2,500	2,500	(3,094)	29,780	120,000	2030
2031	30,408	30,408	25,000	3.00%	3,750					5,000	2,500	2,500	(2,044)	27,737	100,000	2031
2032	30,560	30,560	25,000	3.00%	2,625					5,000	2,500	2,500	(5,842)	21,895	75,000	2032
2033	30,713	30,713	25,000	3.00%	1,500					5,000	2,500	2,500	(4,565)	17,329	50,000	2033
2034	30,866	30,866	25,000	3.00%	375					5,000	2,500	2,500	(3,287)	14,042	25,000	2034
2035	31,020	31,020								5,000	2,500	2,500	(2,009)	12,033	0	2035
2036	31,176	31,176								5,000	2,500	2,500	23,520	35,553	235,000	2036
2037	31,331	31,331				20,700				5,000	2,500	2,500	2,976	38,529	235,000	2037
2038	31,488	31,488				15,000	4.00%	13,500		5,000	2,500	2,500	(4,669)	33,860	220,000	2038
2039	31,646	31,646				20,000	4.00%	12,400		5,000	2,500	2,500	(8,412)	25,448	200,000	2039
2040	31,804	31,804				20,000	4.00%	11,200		5,000	2,500	2,500	(7,054)	18,394	180,000	2040
2041	31,963	31,963				20,000	4.00%	10,000		5,000	2,500	2,500	(5,696)	12,698	160,000	2041
2042	31,801	31,801				20,000	4.00%	8,800		5,000	2,500	2,500	(4,337)	8,360	140,000	2042
2043	31,641	31,641				20,000	4.00%	7,600		5,000	2,500	2,500	(3,299)	5,062	120,000	2043
2044	31,481	31,481				20,000	4.00%	6,400		5,000	2,500	2,500	2,741	7,802	100,000	2044
2045	31,322	31,322				20,000	4.00%	5,200		5,000	2,500	2,500	3,781	11,583	80,000	2045
2046	31,164	31,164				20,000	4.00%	4,000		5,000	2,500	2,500	4,822	16,405	60,000	2046
2047	31,006	31,006				20,000	4.00%	2,800		5,000	2,500	2,500	5,864	22,269	40,000	2047
2048	30,850	30,850				20,000	4.00%	1,600		5,000	2,500	2,500	6,906	29,176	20,000	2048
2049	816,025	816,025	200,000		54,300	235,000		104,600	10,000	105,000	70,000	778,900	7,950	37,125	0	2049
Total	816,025	816,025	200,000		54,300	235,000		104,600	10,000	105,000	70,000	778,900	7,950	37,125	0	Total

Notes:

Projected TID Closure

SECTION 10: Annexed Property

A tax incremental district cannot include annexed territory unless at least three years have elapsed since the annexation, or certain other requirements are met. 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

Pursuant to Wis. Stat. § 66.1105(5)(b), the City estimates that 90% 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

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 reinvestment to promote the downtown area as a viable economic hub for the City.

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

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

Creation of the District and the implementation of the projects in its Plan will promote the orderly development of the City by rehabilitating 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.

SECTION 15:

List of Estimated Non-Project Costs

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

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

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

**SECTION 16:
Legal Opinion Advising Whether the Plan is
Complete and Complies with Wis. Stat. §
66.1105(4)(f)**

Legal Opinion Found on Following Page.

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Whitewater, WI 53190
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Jonathan K. McDonell
jm@hmatlys.com

July 23, 2021

Cameron Clapper
City Manager of the City of Whitewater
312 W Whitewater Street
Whitewater, WI 53190

Re: Project Plan for Tax Incremental District No. 12

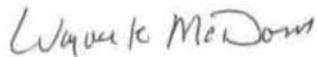
Dear Cameron:

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 Whitewater, 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 Whitewater Tax Incremental District No. 12 is complete and complies with the provisions of the Wisconsin Statute 66.1105(4)(f).

Sincerely,

HARRISON, WILLIAMS & MCDONELL, LLP



Wallace K. McDonell
State Bar: 1008713

WKM:scr



WISCONSIN LAWYERS
ESTATE ADVISORS
SERVING YOU

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 overlaying district would pay by jurisdiction.						
Statement of Taxes Data Year:		2020		Percentage		
Walworth County		2,104,301				16.49%
Municipality		3,700,383				29.00%
School District		6,486,513				50.84%
Technical College		466,742				3.66%
						0.00%
						0.00%
Total		12,757,939				

Revenue Year	Walworth County	Municipality	School District	Technical College	Total	Revenue Year
2023	2,477	4,356	7,636	549	15,019	2023
2024	4,917	8,647	15,157	1,091	29,812	2024
2025	4,892	8,603	15,081	1,085	29,661	2025
2026	4,868	8,560	15,004	1,080	29,511	2026
2027	4,892	8,602	15,079	1,085	29,659	2027
2028	4,916	8,645	15,155	1,090	29,807	2028
2029	4,941	8,689	15,231	1,096	29,956	2029
2030	4,966	8,732	15,307	1,101	30,106	2030
2031	4,991	8,776	15,383	1,107	30,256	2031
2032	5,015	8,820	15,460	1,112	30,408	2032
2033	5,041	8,864	15,537	1,118	30,560	2033
2034	5,066	8,908	15,615	1,124	30,713	2034
2035	5,091	8,953	15,693	1,129	30,866	2035
2036	5,117	8,997	15,772	1,135	31,020	2036
2037	5,142	9,042	15,851	1,141	31,176	2037
2038	5,168	9,088	15,930	1,146	31,331	2038
2039	5,194	9,133	16,009	1,152	31,488	2039
2040	5,220	9,179	16,090	1,158	31,646	2040
2041	5,246	9,225	16,170	1,164	31,804	2041
2042	5,272	9,271	16,251	1,169	31,963	2042
2043	5,245	9,224	16,169	1,163	31,801	2043
2044	5,219	9,177	16,087	1,158	31,641	2044
2045	5,192	9,131	16,006	1,152	31,481	2045
2046	5,166	9,085	15,925	1,146	31,322	2046
2047	5,140	9,039	15,845	1,140	31,164	2047
2048	5,114	8,993	15,765	1,134	31,006	2048
2049	5,088	8,948	15,685	1,129	30,850	2049
	134,596	236,685	414,891	29,854	816,025	

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

**RESOLUTION CREATING TAX INCREMENTAL DISTRICT NO. 13,
APPROVING ITS PROJECT PLAN AND ESTABLISHING ITS BOUNDARIES
CITY OF WHITEWATER, WISCONSIN**

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

WHEREAS, Tax Incremental District No. 13 (the "District") is proposed to be created by the City as a mixed-use district in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

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

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

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

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the CDA, on July 15, 2021 held a public hearing concerning the project plan and boundaries and proposed creation of the District, providing interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, after said public hearing, the CDA designated the boundaries of the District, adopted the Project Plan, and recommended to the Common Council that it create such District and approve the Project Plan.

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

1. The boundaries of the District that shall be named "Tax Incremental District No. 13, City of Whitewater", are hereby established as specified in Exhibit A of this Resolution.

2. The District is created effective as of January 1, 2021.
3. The Common Council finds and declares that:
 - (a) Not less than 50% by area of the real property within the District is suitable for mixed-use development as defined by Wisconsin Statutes Section 66.1105(2)(cm).
 - (b) Based upon the finding stated in 3.a. above, the District is declared to be a mixed-use district based on the identification and classification of the property included within the District.
 - (c) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
 - (d) The equalized value of the taxable property in the District plus the value increment of all other existing tax incremental districts within the City, does not exceed 12% of the total equalized value of taxable property within the City.
 - (e) That there are no parcels to be included within the District that were annexed by the City within the preceding three-year period.
 - (f) The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b).
 - (g) The project costs relate directly to promoting mixed-use development in the District consistent with the purpose for which the District is created.
 - (g) Lands proposed for newly platted residential development comprise no more than 35% of the real property area within the District.
 - (h) Costs related to newly platted residential development may be incurred based on the proposed development having a density of at least three (3) units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a.
4. The Project Plan for "Tax Incremental District No. 13, City of Whitewater" (see Exhibit B) is approved, and the City further finds the Plan is feasible and in conformity with the master plan of the City.

BE IT FURTHER RESOLVED THAT the City Clerk is hereby authorized and directed to apply to the Wisconsin Department of Revenue, in such form as may be prescribed, for a "Determination of Tax Incremental Base", as of January 1, 2021, pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(b).

BE IT FURTHER RESOLVED THAT pursuant to Section 66.1105(5)(f) of the Wisconsin Statutes that the City Assessor is hereby authorized and directed to identify upon the assessment roll returned and examined under Wisconsin Statutes Section 70.45, those parcels of property which are within the District, specifying thereon the name of the said District, and the City Clerk is hereby authorized and directed to make similar notations on the tax roll made under Section 70.65 of the Wisconsin Statutes.

Adopted this _____ day of _____, 2021.

City President

City Clerk

**LEGAL BOUNDARY DESCRIPTION
OR
MAP OF
TAX INCREMENTAL DISTRICT NO. 13
CITY OF WHITEWATER**

[INCLUDED WITHIN PROJECT PLAN]

PROJECT PLAN

[DISTRIBUTED SEPARATELY]

July 23, 2021

Project Plan

Tax Incremental District No. 13

City of Whitewater, Wisconsin

Organizational Joint Review Board Meeting Held:	July 15, 2021
Public Hearing Held:	July 15, 2021
Considered by CDA:	July 15, 2021
Considered by Common Council:	August 3, 2021
Approval by the Joint Review Board:	TBD

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SECTION 1:

Executive Summary

Description of District

Tax Incremental District (“TID”) No. 13 (“District”) is a proposed Mixed-Use District comprising approximately 450 acres. The District will be created to pay the costs of public infrastructure and development incentives as needed to promote industrial, commercial, and residential development.

Authority

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

CDA Involvement

The Community Development Authority will be responsible for economic development programs and promoting the objectives for the District as outlined in this Project Plan.

Estimated Total Project Cost Expenditures

The City anticipates making total expenditures of approximately \$11.2 million (“Project Costs”) to undertake the projects listed in this Project Plan (“Plan”). Based on the initial incremental valuation projections for developments occurring in the near term, approximately \$1.0 million of the total project costs can be supported. The Plan includes other TID eligible costs if actual incremental valuation exceeds these initial projections and additional costs to achieve the objectives of the Plan can be funded by the District.

Incremental Valuation

The City projects that new land and improvements value of approximately \$2.6 million will result from developments occurring in the near term. 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 Project Costs within 20 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 investment needed to provide the public infrastructure necessary to allow for 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. In making this determination, the City has considered the following information:

Increased business development within the District will lead to the purchase of more goods and services from local suppliers, and induced effects of employee households spending locally for goods and services from retailers, restaurants and service companies.

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 suitable for mixed use development as defined by Wis. Stat. § 66.1105(2)(cm).). Lands proposed for newly-platted residential development comprise no more than 35% of the real property area within the District. Costs related to newly-platted residential development may be incurred based on the anticipated development having a density of at least three (3) units per acre as defined in Wis. Stat. § 66.1105(2)(f)3.a.
5. Based on the foregoing finding, the District is designated as a mixed-use district.
6. The Project Costs relate directly to promoting mixed use development 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 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.
11. The Plan for the District is feasible and is in conformity with the Master Plan of the City.

SECTION 2:

Preliminary Map of Proposed District Boundary

Map Found on Following Page.

To the extent District boundaries include wetlands identified on a map prepared under Wis. Stat. § 23.32, the wetlands are excluded from the District.

Proposed Boundary of TID 13



Whitewater TID 13 Parcels



Legend

Parcel IDs in Proposed TID 13

- <all other values>
- /A277200001
- /A285000001
- /A454700001
- /WUP 00299
- /WUP 00316
- /WUP 00316A
- /WUP 00316D
- /WUP 00316E
- /WUP 00316F
- /WUP 00316G
- /WUP 00316H
- /WUP 00326
- /WUP 00328
- OVERLAP
- ROW

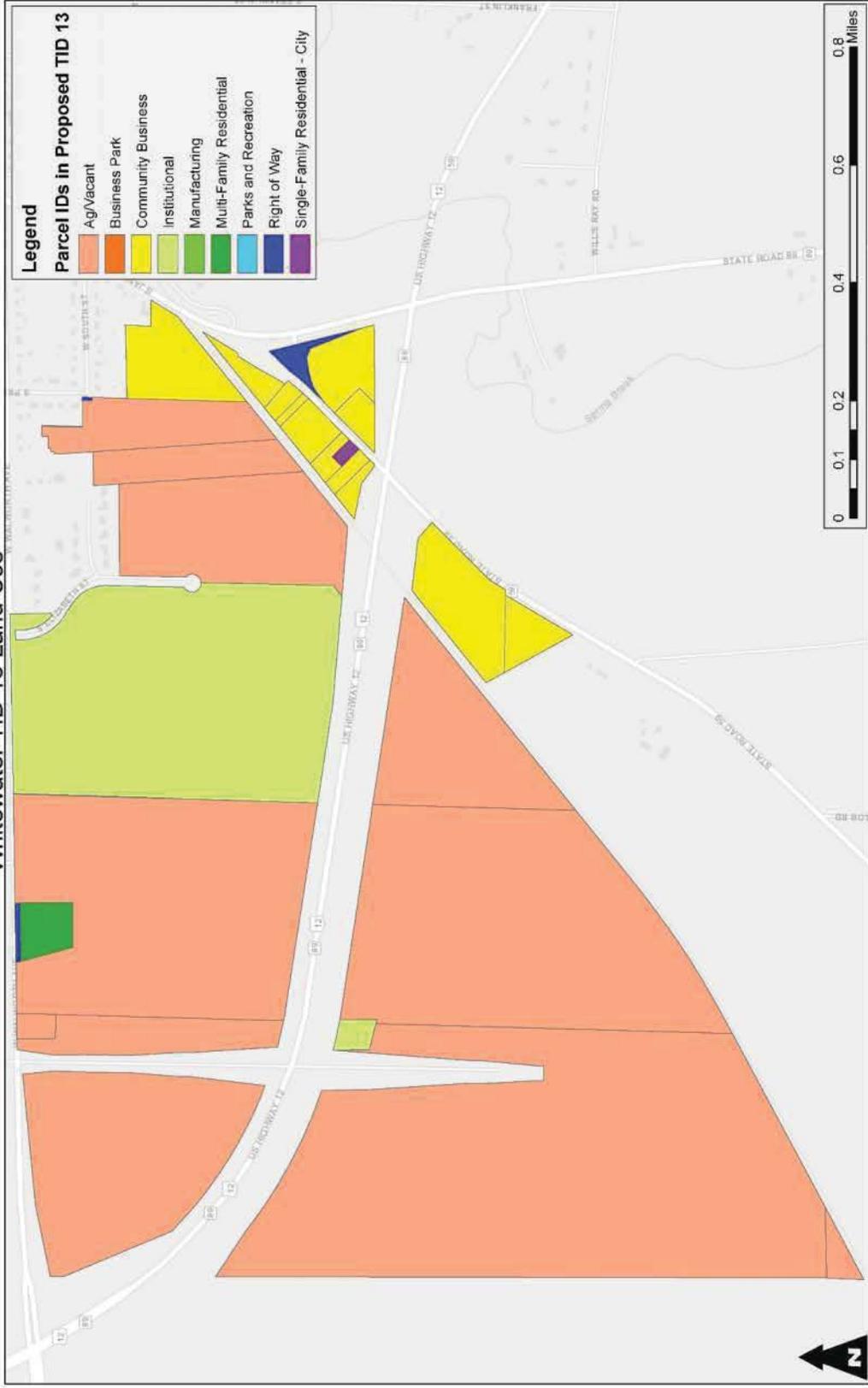
Note: GAP and OVERLAP have no Parcel ID

Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community

SECTION 3: Map Showing Existing Uses and Conditions

Map Found on Following Page.

Whitewater TID 13 Land Use



SECTION 4: Preliminary Parcel List and Analysis

See list found on following page.

City of Whitewater

Tax Incremental District No.13

Base Property Information

Property Information				Assessment Information				Equivalized Value				District Classification				
Parcel Number	Street Address	Owner	Acreage (Assessor)	Land	Imp	Total	Equivalized Value Ratio	Land	Imp	Total	Class Descr	Future Land Use	Industrial	Commercial/ Business	Newly Platted Residential	Suitable for Mixed Use
/A 71200002		RODERICK O DALEE	9.28	2,700	0	2,700	96.00%	2,813	0	2,813	Agricultural	Future Residential			9.28	9.28
/A 71200002		RODERICK O DALEE		200	0	200	96.00%	208	0	208	Undeveloped Residential	Residential			0	0.00
/A133400001	1541 WALWORTH AVE	SPRUCE HOLDINGS LLC	2.98	73,700	206,300	280,000	96.00%	76,771	214,896	291,667	Commercial	Residential			2.98	2.98
/A272000001		CITY OF WHITewater PUMP HOUSE	1.36	0	0	0	96.00%	0	0	0	Exempt Local Institutional	Institutional			0	0.00
/A285000001	885 JAMESVILLE ST	RUSSELL R WALTON	1.36	91,300	1,123,100	1,214,400	96.00%	95,104	1,169,896	1,265,000	Commercial	Commercial			1.36	1.36
/A285000002	837 JAMESVILLE ST	Kwik Trip, Inc.	5.20	474,000	0	474,000	96.00%	493,750	0	493,750	Commercial	Commercial			5.20	5.20
/A373900004	HWY 59	ROLLIN B COOPER TRUST	6.63	2,000	0	2,000	96.00%	2,083	0	2,083	Agricultural	Residential			6.63	6.63
/A452000001	656 JAMESVILLE ST	PROGRESSING PROPERTIES LLC	2.39	80,000	0	80,000	96.00%	83,333	0	83,333	Commercial	Industrial			7.07	7.07
/WUP 00298	812 JAMESVILLE ST	NATIONAL PROPANE CORP	7.07	47,300	45,200	92,500	96.00%	49,271	47,396	96,667	Commercial	Commercial			7.07	7.07
/WUP 00299	812 JAMESVILLE ST	PAUL KRAHN	1.51	63,600	119,900	183,500	96.00%	66,250	124,896	191,146	Residential	Commercial			1.51	1.51
/WUP 00315	0 S ELIZABETH ST	KACHEL TRUST	21.43	6,500	0	6,500	96.00%	6,771	0	6,771	Agricultural	Residential			21.43	21.43
/WUP 00316	534 ELIZABETH ST	UNIFIED SCHOOL DIST 1	63.00	0	0	0	96.00%	0	0	0	Exempt Local Institutional	Institutional			0.00	0.00
/WUP 00316A	880 JAMESVILLE ST	RUSSELL R WALTON	2.02	75,400	1,360,200	1,435,600	96.00%	78,542	1,416,875	1,495,417	Commercial	Commercial			2.02	2.02
/WUP 00316B	880 JAMESVILLE ST	ENRIQUE RUIZ	0.33	44,900	75,600	120,500	96.00%	46,771	78,750	125,521	Residential	Commercial			0.33	0.33
/WUP 00316D	896 JAMESVILLE ST	JORGE ISLAS MARTINEZ	1.50	187,100	7,900	175,000	96.00%	174,063	8,229	182,292	Commercial	Commercial			1.5	1.50
/WUP 00316E	ASSESSED WITH /WUP-316D	JORGE ISLAS MARTINEZ	0.00	0	0	0	96.00%	0	0	0	Commercial	Commercial			0.00	0.00
/WUP 00316F	846 JAMESVILLE ST	CIAN VENTURES LLC	0.67	49,100	1,516,800	1,565,100	96.00%	51,146	1,579,167	1,630,313	Commercial	Commercial			0.67	0.67
/WUP 00316G	850 JAMESVILLE ST	CIAN VENTURES LLC	0.30	31,900	640,200	672,200	96.00%	33,229	666,979	700,208	Commercial	Commercial			0.3	0.30
/WUP 00316H	886 JAMESVILLE ST	RUSSELL R WALTON	0.77	59,900	142,700	202,600	96.00%	62,396	148,646	211,042	Residential	Commercial			0.77	0.77
/WUP 00324H		HOFFMANN LANDS LTD	59.01	44,800	0	44,800	96.00%	46,667	0	46,667	Agricultural For Commercial	Commercial			59.01	59.01
/WUP 00324S		HOFFMANN LANDS LTD	76.99	36,200	0	36,200	96.00%	37,708	0	37,708	Agricultural	Commercial			76.99	76.99
/WUP 00325N		HOFFMANN LANDS LTD	42.00	45,500	0	45,500	96.00%	47,396	0	47,396	Agricultural	Commercial			42	42.00
/WUP 00325S		HOFFMANN LANDS LTD	112.71	1,000	0	1,000	96.00%	1,042	0	1,042	Undeveloped Commercial	Commercial			112.71	112.71
/WUP 00326		STATE OF WISCONSIN DEPT OF TRANSPORTATION	0.95	0	0	0	96.00%	0	0	0	Exempt Local Residential	Residential			20.00	20.00
/WUP 00327		HOFFMANN LANDS LTD	20.00	4,500	0	4,500	96.00%	4,688	0	4,688	Agricultural	Commercial			20.00	20.00
/WUP 00327		HOFFMANN LANDS LTD		5,600	0	5,600	96.00%	5,833	0	5,833	Agricultural For Commercial	Commercial			0.00	0.00
/WUP 00328		HOFFMANN LANDS LTD	1.28	1,500	0	1,500	96.00%	1,563	0	1,563	Undeveloped Commercial	Commercial			0	0.00
/WUP 00341	N9144 HWY 59	PROGRESSING PROPERTIES LLC	8.94	400	587,200	715,200	96.00%	417	611,667	745,000	Agricultural	Commercial	8.94	1.28	1.28	8.94
			Total Acreage	1,537,100	5,824,700	7,361,800		1,601,146	6,067,396	7,668,542						

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 does not exceed 12% of the total equalized value of taxable property within the City.

The estimated equalized value base value of the proposed District totals \$7,668,542. This value is less than the maximum of \$88,896,288 in equalized value that is permitted for the City.

City of Whitewater, WI	
Tax Increment District No. 13	
Valuation Test Compliance Calculation	
District Creation Date	8/3/2021
	Valuation Data Currently Available 2020
Total EV (TID In)	740,802,400
12% Test	88,896,288
Increment of Existing TIDs	
Total Existing Increment	0
Projected Base of New or Amended District	7,668,542
Less Value of Any Underlying TID Parcels	0
Total Value Subject to 12% Test	7,668,542
Compliance	PASS

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

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

With all Project Costs, the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for public works, legal and other consultant fees, testing, environmental studies, permits, updating 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

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

Property Acquisition for Conservancy

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

Acquisition of Rights-of-Way

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

Acquisition of Easements

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

Relocation Costs

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

Site Preparation Activities

Environmental Audits and Remediation

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

Demolition

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

Site Grading

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

Utilities

Sanitary Sewer System Improvements

To allow development to occur, the City may need to construct, alter, rebuild or expand sanitary sewer infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: collection mains; manholes and cleanouts; service laterals; force mains; interceptor sewers; pumping stations; lift stations; wastewater treatment facilities; and all related appurtenances. To the extent sanitary sewer projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City construct, alter, rebuild or expand sanitary sewer infrastructure located outside of the District. That portion of the costs of sanitary sewer system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs. The improvements to the wastewater treatment facilities, although not within the ½ mile radius, is an eligible project cost under Wis. Stat. § 66.1105(2)(f)1 k.

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 Community Development Authority

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 CDA to be used for administration, planning operations, and capital costs within the District, 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 CDA for this purpose are eligible Project Costs. The Community Development Authority (CDA) promotes economic development throughout the community. The CDA offers financial assistance such as grants for qualifying startups, industrial development loans for manufacturing businesses, commercial enterprise loans for retail and service businesses, etc.

Revolving Loan/Grant Program (Development Incentives)

To encourage private development consistent with the objectives of this Plan, the City, through its CDA, 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 CDA. These funds may be placed into a revolving fund and will continue to be used for the program purposes stated above within the District. Any funds remaining at the time of District closure or received following District closure shall be proportionally distributed to all taxing jurisdictions based on the final allocations identified in the District's final audit. Any funds provided to the CDA for purposes of implementing this program are considered eligible Project Costs.

Miscellaneous

Rail Spur

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

Projects Outside the Tax Increment District

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

- Walworth repaving (Janesville to Elizabeth) \$88,400
- Janesville Reconstruction (Walworth to Railroad) \$205,000

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

Map Found on Following Page.

SECTION 8: Detailed List of Estimated Project Costs

The list on the following page 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 unless Total Project Costs exceed the estimates plus an annual 2% increase plus a 25% contingency. 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.

Based on the initial incremental valuation projections for developments in the near term approximately \$1.0 million of the total project costs can be supported. The Plan includes other TID eligible costs if actual incremental valuation exceeds these initial projections and additional costs to achieve the objectives of the Plan can be funded by the District.

City of Whitewater, WI

Tax Increment District No. 13

Estimated Project List

Project ID	Project Name/Type	Project year	1/2 mile or utilities outside boundary	TID Amount	Non TID Amount
1	Water Tower	2022	No	648,750	1,730,000
2	Water main Looping - Well 9 to RR Tracks	2023	No	520,000	
3	Hwy 59 improvements - West Leg, East Leg, Up to RR	2024	No	290,000	
4	Walworth improvements - Buckingham west	2025	No	295,000	
5	Stormwater Management Pond	2026	No	315,000	
6	Sewer/Water/Street Infrastructure South of HWY 12	2027	No	950,000	
7	Walworth improvements - Janesville to Elizabeth	2027	1/2 mile	88,400	176,600
8	Janesville improvements - Walworth to RR	2028	1/2 mile	205,000	205,000
9	Sewer/Water/Street Infrastructure	2030	No	1,750,000	
10	Indian Mound improvements	2032	No	330,000	
11	Sewer/Water/Street Infrastructure South of HWY 12	2035	No	2,500,000	
12	Walworth improvements - Elizabeth to Buckingham	2036	No	51,700	
13	Developer incentives	TBD as needed		2,586,405	
14	CDA Contribution	Throughout district		615,000	
15	Administrative costs	Throughout district		62,500	
Total Projects				<u>11,207,755</u>	<u>2,111,600</u>

Notes:

Note 1 Project costs are estimates and are subject to modification

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

The City projects that new land and improvements value of approximately \$12.6 million will result from developments in the near term. Estimated valuations and timing for construction are included in Table 1. Assuming economic appreciation of 1%, the District would generate \$1,062,932 in incremental tax revenue over the 20-year term of the District as shown in Table 2.

Based on the Project Cost expenditures as included within the cash flow exhibit (Table 3), the District is projected to accumulate sufficient funds by the year 2042 to pay off 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 1 - Development Assumptions

<div style="background-color: #1a3d54; color: white; padding: 10px; text-align: center;"> <h2 style="margin: 0;">City of Whitewater, WI</h2> <h3 style="margin: 0;">Tax Increment District No. 13</h3> <h4 style="margin: 0;">Development Assumptions</h4> </div>					
Construction Year		Kwik Trip	Annual Total	Construction Year	
1	2021	2,600,000	2,600,000	2021	1
2	2022		0	2022	2
3	2023		0	2023	3
4	2024		0	2024	4
5	2025		0	2025	5
6	2026		0	2026	6
7	2027		0	2027	7
8	2028		0	2028	8
9	2029		0	2029	9
10	2030		0	2030	10
11	2031		0	2031	11
12	2032		0	2032	12
13	2033		0	2033	13
14	2034		0	2034	14
15	2035		0	2035	15
16	2036		0	2036	16
17	2037		0	2037	17
18	2038		0	2038	18
19	2039		0	2039	19
20	2040		0	2040	20
Totals		<u>2,600,000</u>	<u>2,600,000</u>		

Notes:

Table 2 - Tax Increment Projection Worksheet

City of Whitewater, WI

Tax Increment District No. 13

Tax Increment Projection Worksheet - Walworth County

Type of District District Creation Date Valuation Date Max Life (Years) Expenditure Period/Termination Revenue Periods/Final Year Extension Eligibility/Years Eligible Recipient District	Mixed Use August 3, 2021 Jan 1, 2021 20 15 R/3/2036 20 2042 Yes 3 No	Base Value Appreciation Factor Base Tax Rate Rate Adjustment Factor (3 years) Tax Exempt Discount Rate Taxable Discount Rate	7,668,542 0.50% \$20.03 -1.00% 3.00% 4.00%	<input checked="" type="checkbox"/> Apply to Base Value
--	---	---	---	--

Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment	Tax Exempt	
								NPV Calculation	Taxable NPV Calculation
1 2021	2,600,000	2022	0	2,600,000	2023	\$20.03	52,065	47,647	46,286
2 2022	0	2023	13,000	2,613,000	2024	\$19.82	51,802	93,673	90,566
3 2023	0	2024	13,065	2,626,065	2025	\$19.63	51,541	138,132	132,929
4 2024	0	2025	13,130	2,639,195	2026	\$19.43	51,280	181,078	173,457
5 2025	0	2026	13,196	2,652,391	2027	\$19.43	51,537	222,983	212,620
6 2026	0	2027	13,262	2,665,653	2028	\$19.43	51,794	263,870	250,466
7 2027	0	2028	13,328	2,678,982	2029	\$19.43	52,053	303,764	287,038
8 2028	0	2029	13,395	2,692,376	2030	\$19.43	52,314	342,690	322,379
9 2029	0	2030	13,462	2,705,838	2031	\$19.43	52,575	380,672	356,531
10 2030	0	2031	13,529	2,719,368	2032	\$19.43	52,838	417,732	389,534
11 2031	0	2032	13,597	2,732,964	2033	\$19.43	53,102	453,892	421,426
12 2032	0	2033	13,665	2,746,629	2034	\$19.43	53,368	489,174	452,244
13 2033	0	2034	13,733	2,760,362	2035	\$19.43	53,635	523,600	482,026
14 2034	0	2035	13,802	2,774,164	2036	\$19.43	53,903	557,191	510,805
15 2035	0	2036	13,871	2,788,035	2037	\$19.43	54,172	589,966	538,615
16 2036	0	2037	13,940	2,801,975	2038	\$19.43	54,443	621,945	565,490
17 2037	0	2038	14,010	2,815,985	2039	\$19.43	54,715	653,149	591,460
18 2038	0	2039	14,080	2,830,065	2040	\$19.43	54,989	683,595	616,557
19 2039	0	2040	14,150	2,844,215	2041	\$19.43	55,264	713,302	640,808
20 2040	0	2041	14,221	2,858,436	2042	\$19.43	55,540	742,288	664,244
Totals	2,600,000		258,436		Future Value of Increment		1,062,932		

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).

Table 3 – Cash Flow

City of Whitewater, WI
Tax Incremental District No. 13
Cash Flow Projection

Year	Projected Revenues			Expenditures					Balances				
	Tax Increments	Total Revenues	Dated Date: Principal	G.O. Financing 06/01/36 Est. Rate	Interest	Planning & Creation	CDA Contribution	Admin.	Total Expenditures	Annual	Cumulative	Principal Outstanding	Year
2021		0				10,000			10,000	(10,000)	(10,000)		2021
2022		0							2,500	(2,500)	(12,500)		2022
2023	52,065	52,065					35,000	2,500	37,500	14,565	2,065		2023
2024	51,802	51,802					45,000	2,500	47,500	4,302	6,367		2024
2025	51,541	51,541					45,000	2,500	47,500	4,041	10,408		2025
2026	51,280	51,280					45,000	2,500	47,500	3,780	14,188		2026
2027	51,537	51,537					45,000	2,500	47,500	4,037	18,225		2027
2028	51,794	51,794					45,000	2,500	47,500	4,294	22,520		2028
2029	52,053	52,053					45,000	2,500	47,500	4,553	27,073		2029
2030	52,314	52,314					45,000	2,500	47,500	4,814	31,887		2030
2031	52,575	52,575					45,000	2,500	47,500	5,075	36,962		2031
2032	52,838	52,838					45,000	2,500	47,500	5,338	42,300		2032
2033	53,102	53,102					45,000	2,500	47,500	5,602	47,902		2033
2034	53,368	53,368					45,000	2,500	47,500	5,868	53,770		2034
2035	53,635	53,635					45,000	2,500	47,500	6,135	59,905		2035
2036	53,903	53,903					40,000	2,500	42,500	11,403	71,308	310,000	2036
2037	54,172	54,172	50,000	4.00%	23,750			2,500	76,250	(22,078)	49,230	260,000	2037
2038	54,443	54,443	55,000	4.00%	13,400			2,500	70,900	(16,457)	32,773	205,000	2038
2039	54,715	54,715	55,000	4.00%	10,100			2,500	67,600	(12,885)	19,889	150,000	2039
2040	54,989	54,989	50,000	4.00%	7,000			2,500	59,500	(4,511)	15,377	100,000	2040
2041	55,264	55,264	50,000	4.00%	4,000			2,500	56,500	(1,236)	14,141	50,000	2041
2042	55,540	55,540	50,000	4.00%	1,000			2,500	53,500	2,040	16,182	0	2042
Total	1,062,932	1,062,932	310,000		59,250	10,000	615,000	52,500	1,046,750				Total

Notes:

Projected TID Closure

SECTION 10: Annexed Property

A tax incremental district cannot include annexed territory unless at least three years have elapsed since the annexation, or certain other requirements are met. 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

Pursuant to Wis. Stat. § 66.1105(5)(b), the City estimates 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

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 commercial, industrial, and residential development.

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

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

Creation of the District and the implementation of the projects in this Plan will promote the orderly development of the City by creating new industrial sites, creating opportunities for commercial development, providing opportunities for more workforce housing, 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 development 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 opportunities.

SECTION 15:

List of Estimated Non-Project Costs

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

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

The Plan includes the following non-costs:

- Water Tower \$1,730,000
- Walworth repaving (Janesville to Elizabeth) \$176,600
- Janesville Reconstruction (Walworth to Railroad) \$205,000

**SECTION 16:
Legal Opinion Advising Whether the Plan is
Complete and Complies with Wis. Stat. §
66.1105(4)(f)**

Legal Opinion Found on Following Page.

Harrison, Williams & McDonell, LLP
Attorneys at Law

Wallace K. McDonell
wkm@hmatvys.com

452 W. Main Street
P.O. Box 59
Whitewater, WI 53190
(262) 473-7900; Fax: (262) 473-7906

Jonathan K. McDonell
jm@hmatvys.com

July 23, 2021

Cameron Clapper
City Manager of the City of Whitewater
312 W Whitewater Street
Whitewater, WI 53190

Re: Project Plan for Tax Incremental District No. 13

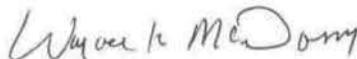
Dear Cameron:

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 Whitewater, 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 Whitewater Tax Incremental District No. 13 is complete and complies with the provisions of the Wisconsin Statute 66.1105(4)(f).

Sincerely,

HARRISON, WILLIAMS & MCDONELL, LLP



Wallace K. McDonell
State Bar: 1008713

WKM:scr



WISCONSIN LAWYERS
EXPERT ADVISORS
SERVING YOU.

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 overlaying district would pay by jurisdiction.

Statement of Taxes Data Year:	2020	Percentage
Walworth County	2,104,301	16.49%
Municipality	3,700,383	29.00%
School District	6,486,513	50.84%
Technical College	466,742	3.65%
Total	12,757,939	

Revenue Year	Walworth County	Municipality	School District	Technical College	Total	Revenue Year
2023	8,588	15,101	26,471	1,905	52,065	2023
2024	8,544	15,025	26,338	1,895	51,802	2024
2025	8,501	14,949	26,205	1,886	51,541	2025
2026	8,458	14,874	26,072	1,876	51,280	2026
2027	8,500	14,948	26,203	1,885	51,537	2027
2028	8,543	15,023	26,334	1,895	51,794	2028
2029	8,586	15,098	26,465	1,904	52,053	2029
2030	8,629	15,173	26,598	1,914	52,314	2030
2031	8,672	15,249	26,731	1,923	52,575	2031
2032	8,715	15,325	26,864	1,933	52,838	2032
2033	8,759	15,402	26,999	1,943	53,102	2033
2034	8,803	15,479	27,134	1,952	53,368	2034
2035	8,847	15,556	27,269	1,962	53,635	2035
2036	8,891	15,634	27,406	1,972	53,903	2036
2037	8,935	15,712	27,543	1,982	54,172	2037
2038	8,980	15,791	27,681	1,992	54,443	2038
2039	9,025	15,870	27,819	2,002	54,715	2039
2040	9,070	15,949	27,958	2,012	54,989	2040
2041	9,115	16,029	28,098	2,022	55,264	2041
2042	9,161	16,109	28,238	2,032	55,540	2042
	<u>175,320</u>	<u>308,299</u>	<u>540,426</u>	<u>38,887</u>	<u>1,062,932</u>	

Notes:

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

**RESOLUTION CREATING TAX INCREMENTAL DISTRICT NO. 14,
APPROVING ITS PROJECT PLAN AND ESTABLISHING ITS BOUNDARIES
CITY OF WHITEWATER, WISCONSIN**

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

WHEREAS, Tax Incremental District No. 14 (the "District") is proposed to be created by the City as a mixed-use district in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

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

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

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

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the CDA, on July 15, 2021 held a public hearing concerning the project plan and boundaries and proposed creation of the District, providing interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, after said public hearing, the CDA designated the boundaries of the District, adopted the Project Plan, and recommended to the Common Council that it create such District and approve the Project Plan.

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

1. The boundaries of the District that shall be named "Tax Incremental District No. 14, City of Whitewater", are hereby established as specified in Exhibit A of this Resolution.

2. The District is created effective as of January 1, 2021.
3. The Common Council finds and declares that:
 - (a) Not less than 50% by area of the real property within the District is suitable for mixed-use development as defined by Wisconsin Statutes Section 66.1105(2)(cm).
 - (b) Based upon the finding stated in 3.a. above, the District is declared to be a mixed-use district based on the identification and classification of the property included within the District.
 - (c) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
 - (d) The equalized value of the taxable property in the District plus the value increment of all other existing tax incremental districts within the City, does not exceed 12% of the total equalized value of taxable property within the City.
 - (e) That there are no parcels to be included within the District that were annexed by the City within the preceding three-year period.
 - (f) The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b).
 - (g) The project costs relate directly to promoting mixed-use development in the District consistent with the purpose for which the District is created.
 - (g) Lands proposed for newly platted residential development comprise no more than 35% of the real property area within the District.
 - (h) Costs related to newly platted residential development may be incurred based on the proposed development having a density of at least three (3) units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a.
4. The Project Plan for "Tax Incremental District No. 14, City of Whitewater" (see Exhibit B) is approved, and the City further finds the Plan is feasible and in conformity with the master plan of the City.

BE IT FURTHER RESOLVED THAT the City Clerk is hereby authorized and directed to apply to the Wisconsin Department of Revenue, in such form as may be prescribed, for a "Determination of Tax Incremental Base", as of January 1, 2021, pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(b).

BE IT FURTHER RESOLVED THAT pursuant to Section 66.1105(5)(f) of the Wisconsin Statutes that the City Assessor is hereby authorized and directed to identify upon the assessment roll returned and examined under Wisconsin Statutes Section 70.45, those parcels of property which are within the District, specifying thereon the name of the said District, and the City Clerk is hereby authorized and directed to make similar notations on the tax roll made under Section 70.65 of the Wisconsin Statutes.

Adopted this _____ day of _____, 2021.

City President

City Clerk

**LEGAL BOUNDARY DESCRIPTION
OR
MAP OF
TAX INCREMENTAL DISTRICT NO. 14
CITY OF WHITEWATER**

[INCLUDED WITHIN PROJECT PLAN]

PROJECT PLAN

[DISTRIBUTED SEPARATELY]

July 23, 2021

Project Plan

Tax Incremental District No. 14

City of Whitewater, Wisconsin

Organizational Joint Review Board Meeting Held:	July 15, 2021
Public Hearing Held:	July 15, 2021
Consideration by CDA:	July 15, 2021
Consideration by Common Council:	August 3, 2021
Approval by the Joint Review Board:	TBD

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SECTION 1:

Executive Summary

Description of District

Tax Incremental District (“TID”) No. 14 (“District”) is a proposed Mixed-Use District comprising approximately 390 acres. The District will be created to pay the costs of public infrastructure and development incentives as needed to promote commercial and residential development.

Authority

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

CDA Involvement

The Community Development Authority will be responsible for economic development programs and promoting the objectives for the District as outlined in this Project Plan.

Estimated Total Project Cost Expenditures

The City anticipates making total expenditures of approximately \$8.8 million (“Project Costs”) to undertake the projects listed in this Project Plan (“Plan”). Based on the initial incremental valuation projections for developments occurring in the near term and anticipated construction of residential homes, approximately \$3.2 million of the total project costs can be supported. The Plan includes other TID eligible costs if actual incremental valuation exceeds these initial projections and additional costs to achieve the objectives of the Plan can be funded by the District.

Incremental Valuation

The City projects that new land and improvements value of approximately \$13 million will result from developments occurring in the near term and anticipated construction of residential homes. 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 Project Costs within 20 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 investment needed to provide the public infrastructure necessary to allow for 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. In making this determination, the City has considered the following information:

Increased business development within the District will lead to the purchase of more goods and services from local suppliers, and induced effects of employee households spending locally for goods and services from retailers, restaurants and service companies.

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 suitable for mixed use development as defined by Wis. Stat. § 66.1105(2)(cm). Lands proposed for newly-platted residential development comprise no more than 35% of the real property area within the District. Costs related to newly-platted residential development may be incurred based on the proposed development having a density of at least three (3) units per acre as defined in Wis. Stat. § 66.1105(2)(f)3.a.
5. Based on the foregoing finding, the District is designated as a mixed-use district.
6. The Project Costs relate directly to promoting mixed use development 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 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.
11. The Plan for the District is feasible and is in conformity with the Master Plan of the City.

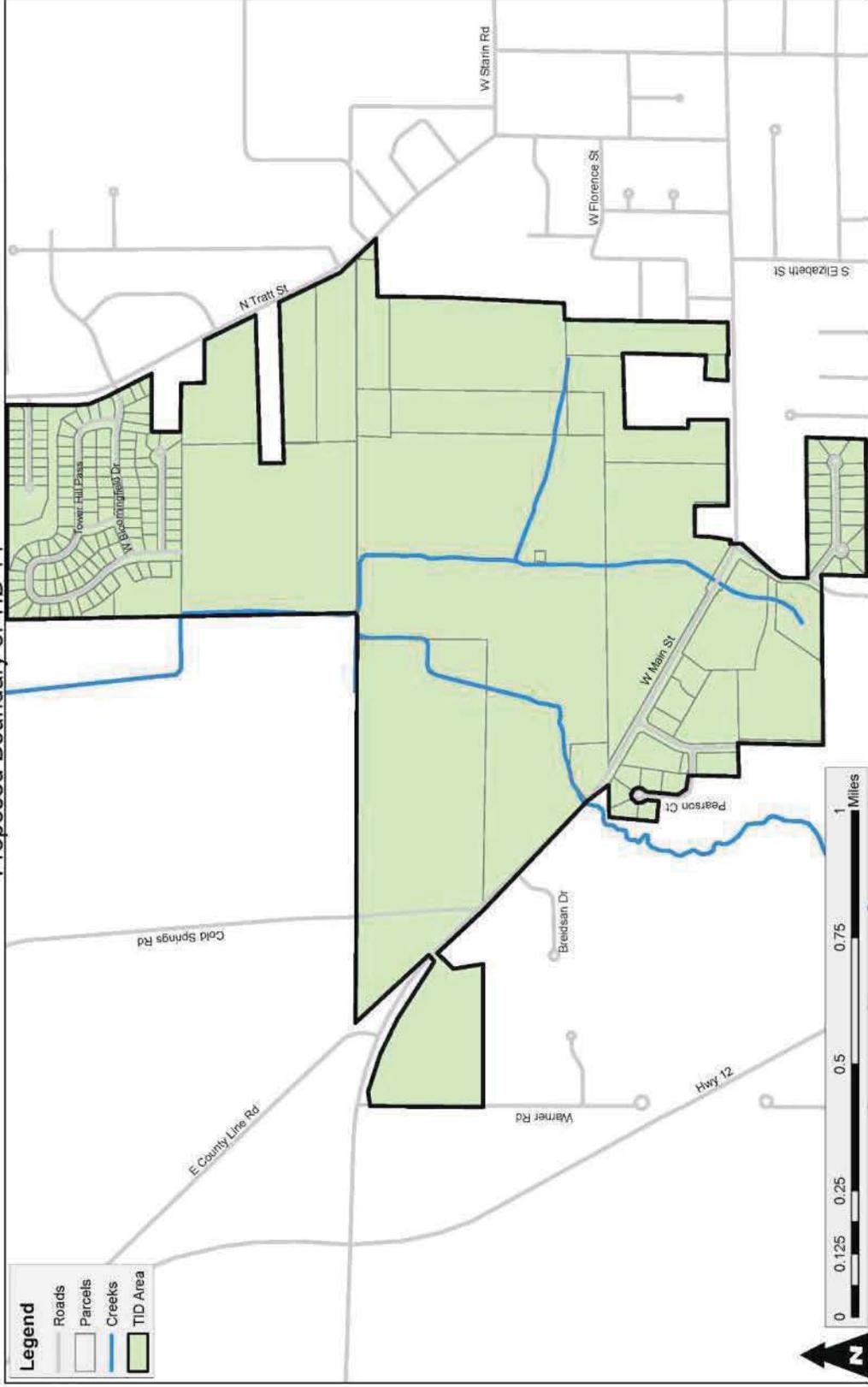
SECTION 2:

Preliminary Map of Proposed District Boundary

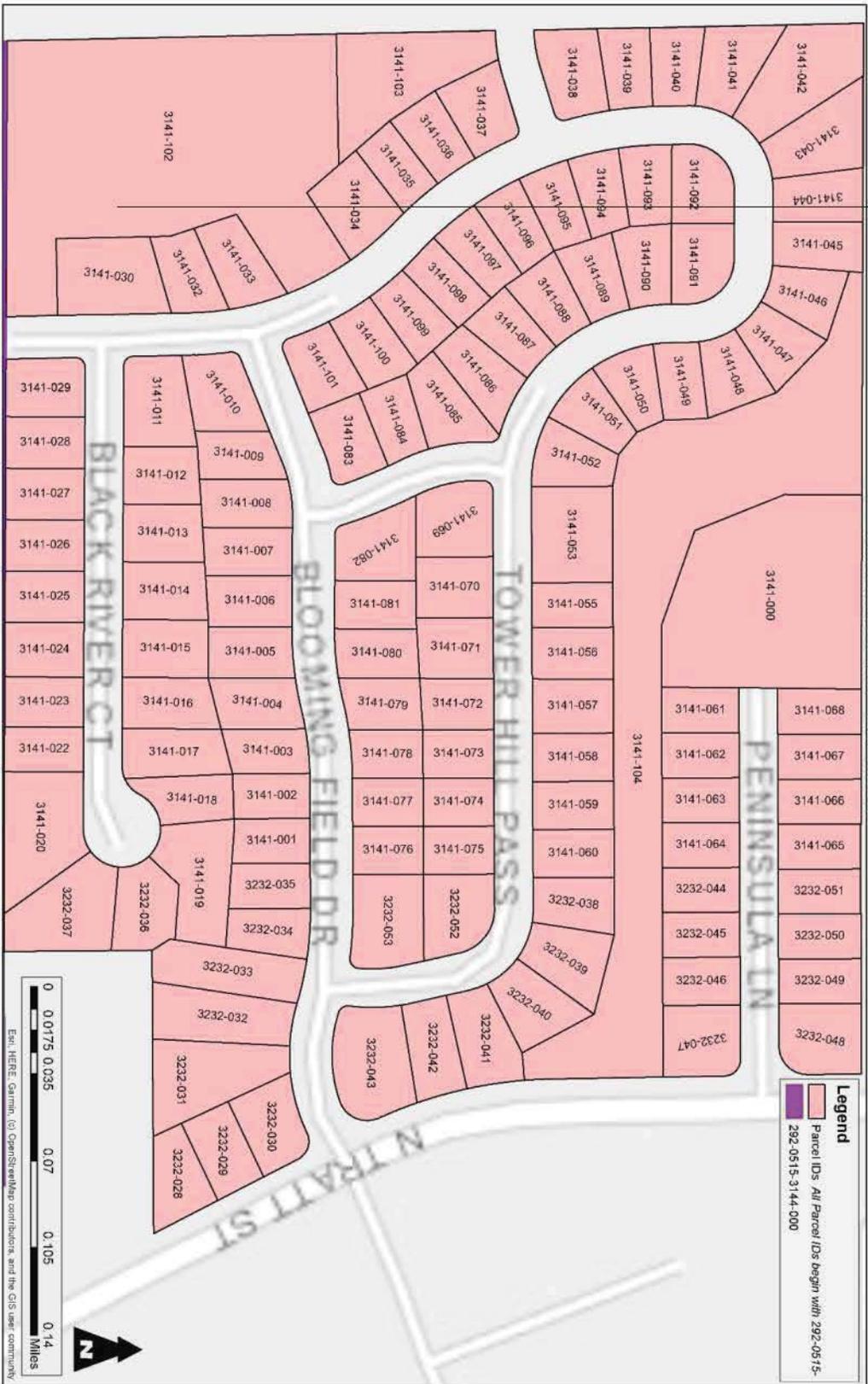
Map Found on Following Page.

To the extent District boundaries include wetlands identified on a map prepared under Wis. Stat. § 23.32, the wetlands are excluded from the District.

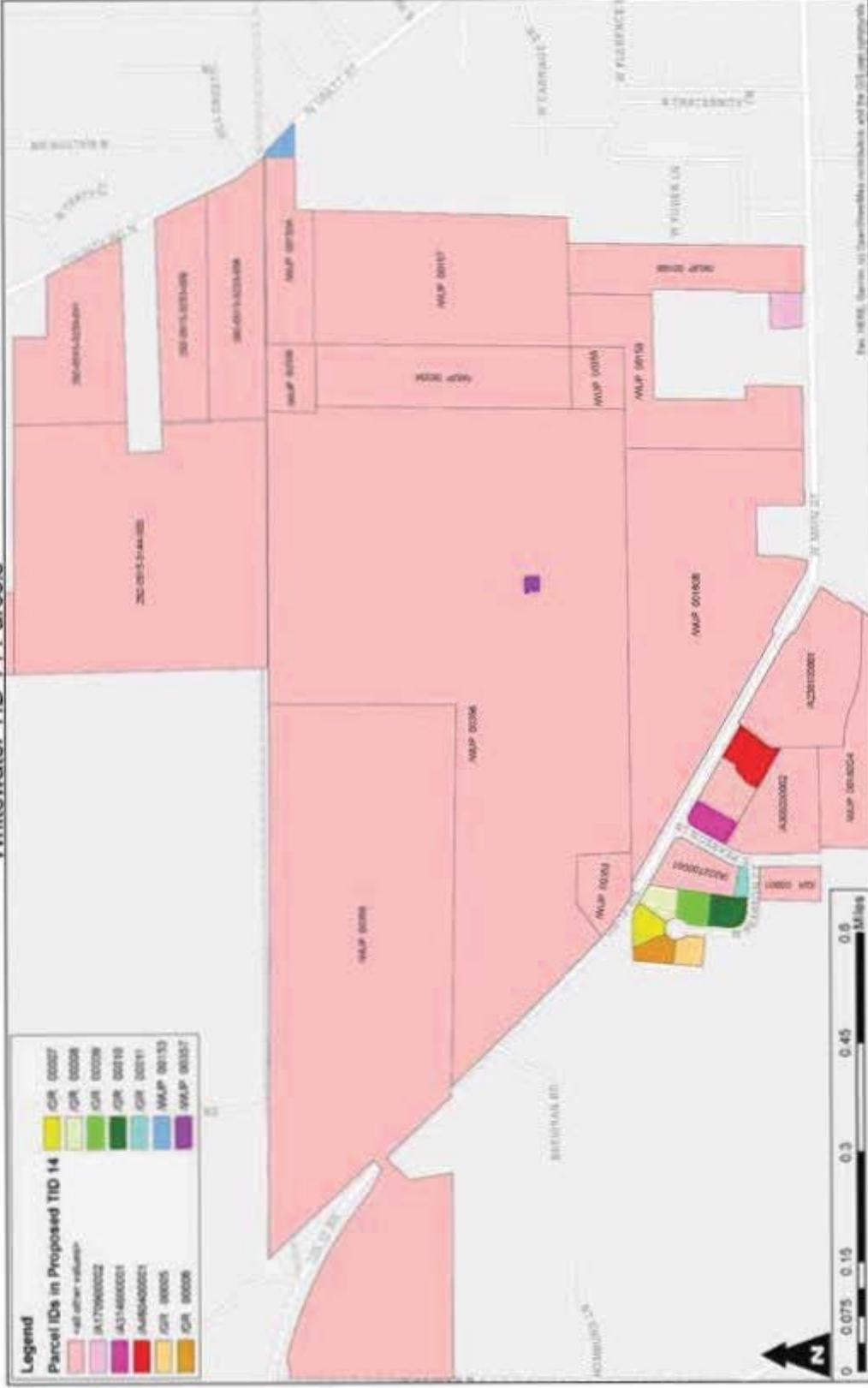
Proposed Boundary of TID 14



Whitewater TID 14 Parcels



Whitewater TID 14 Parcels



Whitewater TID 14 Parcels



SECTION 3: Map Showing Existing Uses and Conditions

Map Found on Following Page.

SECTION 4: Preliminary Parcel List and Analysis

See list found on following page.

City of Whitewater

Tax Incremental District No. 14

Base Property Information

Property Information

Assessment Information

Equalized Value

District Classification

Parcel Number	Street Address	Owner	Acreage (Assessor)	Land	Imp	Total	Equalized Value Ratio	Land	Imp	Total	Class Descr	Future Land Use	Industrial	Commercial/Business	Existing Residential	Newly Platted Residential	Suitable for Mixed Use
/A170900002	1280 W MAIN ST	OSDH WHITTEWATER LLC	0.72	229,500	417,200	646,700	96.00%	239,063	434,583	673,646	Commercial	Commercial	0	8.19	0	0	0.72
/A238100001	1461 W Main St	MEDICAL HEALTH BUILDING GROUP	8.19	811,600	1,270,400	2,082,000	96.00%	845,417	1,948,333	2,793,750	Commercial	Commercial	0	8.19	0	0	8.19
/A300200002	151 PEARSON LN	Whitewater Cinemas LLC	4.62	219,500	515,500	735,000	96.00%	228,646	536,979	765,825	Commercial	Commercial	0	4.62	0	0	4.62
/A314600001	1535 W MAIN ST	JEFFANN LLC	0.72	137,900	352,100	490,000	96.00%	143,646	366,771	510,417	Commercial	Commercial	0	0.72	0	0	0.72
/A32700001		ROY K. PEARSON LIVING TRUST, DATED 10/17/2003	2.09	144,500	0	144,500	96.00%	150,521	0	150,521	Commercial	Commercial	0	2.085	0	0	2.09
/A460400001	1515 W MAIN ST	WHITTEWATER DENTAL BUILDING LLC	1.18	130,000	301,800	431,800	96.00%	135,417	314,375	449,792	Commercial	Commercial	0	1.184	0	0	1.18
/A460400002	US HIGHWAY 12	WILLIAM, JR. R PENCE	1.33	146,600	0	146,600	96.00%	152,708	0	152,708	Commercial	Commercial	0	1.333	0	0	1.33
/GR 00001		SCOTT G EHLERT	0.53	110,000	0	110,000	96.00%	114,583	0	114,583	Residential	Residential	0	0	0	0	1.33
/GR 00005		SCOTT G EHLERT	0.58	55,000	0	55,000	96.00%	55,729	0	55,729	Residential	Residential	0	0	0	0	0.53
/GR 00067		SCOTT G EHLERT	0.63	55,000	0	55,000	96.00%	57,293	0	57,293	Residential	Residential	0	0	0	0	0.58
/GR 00068		SCOTT G EHLERT	0.65	55,000	0	55,000	96.00%	57,292	0	57,292	Residential	Residential	0	0	0	0	0.63
/GR 00069		SCOTT G EHLERT	0.64	55,000	0	55,000	96.00%	57,292	0	57,292	Residential	Residential	0	0	0	0	0.65
/GR 00010		SCOTT G EHLERT	0.72	57,000	0	57,000	96.00%	59,375	0	59,375	Residential	Residential	0	0	0	0	0.64
/GR 00011		SCOTT G EHLERT	0.21	0	0	0	96.00%	0	0	0	Commercial	Commercial	0	0.21	0	0	0.21
/MM 00001		CRAIG A POPE	0.35	42,200	0	42,200	96.00%	43,958	0	43,958	Residential	Residential	0	0	0	0	0.35
/MM 00002		CRAIG A POPE	0.38	42,200	0	42,200	96.00%	43,958	0	43,958	Residential	Residential	0	0	0	0	0.38
/MM 00003		CRAIG A POPE	0.41	42,200	0	42,200	96.00%	43,958	0	43,958	Residential	Residential	0	0	0	0	0.41
/MM 00004		CRAIG A POPE	0.42	42,200	0	42,200	96.00%	43,958	0	43,958	Residential	Residential	0	0	0	0	0.42
/MM 00005		CRAIG A POPE	0.40	42,200	0	42,200	96.00%	43,958	0	43,958	Residential	Residential	0	0	0	0	0.42
/MM 00006		CRAIG A POPE	0.46	42,200	0	42,200	96.00%	43,958	0	43,958	Residential	Residential	0	0	0	0	0.40
/MM 00007		CRAIG A POPE	0.45	42,200	0	42,200	96.00%	43,958	0	43,958	Residential	Residential	0	0	0	0	0.46
/MM 00008		CRAIG A POPE	0.41	40,900	0	40,900	96.00%	42,604	0	42,604	Residential	Residential	0	0	0	0	0.45
/MM 00009		CRAIG A POPE	0.41	42,200	0	42,200	96.00%	43,958	0	43,958	Residential	Residential	0	0	0	0	0.41
/MM 00010		CRAIG A POPE	0.39	42,200	0	42,200	96.00%	43,958	0	43,958	Residential	Residential	0	0	0	0	0.41
/MM 00011		CRAIG A POPE	0.71	51,900	0	51,900	96.00%	54,063	0	54,063	Residential	Residential	0	0	0	0	0.39
/MM 00012		CRAIG A POPE	0.52	50,900	0	50,900	96.00%	53,021	0	53,021	Residential	Residential	0	0	0	0	0.71
/MM 00013		CRAIG A POPE	0.62	50,900	0	50,900	96.00%	53,021	0	53,021	Residential	Residential	0	0	0	0	0.52
/MM 00014		CRAIG A POPE	0.36	40,900	0	40,900	96.00%	42,604	0	42,604	Residential	Residential	0	0	0	0	0.62
/MM 00015		CRAIG A POPE	0.38	40,900	0	40,900	96.00%	42,604	0	42,604	Residential	Residential	0	0	0	0	0.36
/MM 00016		CRAIG A POPE	0.38	38,900	0	38,900	96.00%	40,521	0	40,521	Residential	Residential	0	0	0	0	0.38
/MM 00017		CRAIG A POPE	0.39	38,900	0	38,900	96.00%	40,521	0	40,521	Residential	Residential	0	0	0	0	0.38
/MM 00018		CRAIG A POPE	0.39	38,900	0	38,900	96.00%	40,521	0	40,521	Residential	Residential	0	0	0	0	0.39
/MM 00019		CRAIG A POPE	0.36	38,900	0	38,900	96.00%	40,521	0	40,521	Residential	Residential	0	0	0	0	0.39
/MM 00020		CRAIG A POPE	0.36	38,900	0	38,900	96.00%	40,521	0	40,521	Residential	Residential	0	0	0	0	0.36
/MM 00021		CRAIG A POPE	0.51	38,900	0	38,900	96.00%	40,521	0	40,521	Residential	Residential	0	0	0	0	0.36
/MM 00022		CRAIG A POPE	0.37	63,500	76,100	139,600	96.00%	66,146	79,271	145,417	Residential	Residential	0	0	0	0	0.51
/MM 00023	458 N TRATT ST	Terrence L. Smitzel	5.00	1,200	0	1,200	96.00%	1,250	0	1,250	Agricultural	Agricultural	0	0	0	0	0.37
/MM 00024		ARCH DEVELOPMENT, LLC	5.00	5,000	0	5,000	96.00%	5,208	0	5,208	Residential	Residential	0	0	0	0	0.37
/MM 00025		ARCH DEVELOPMENT, LLC	21.50	4,400	0	4,400	96.00%	4,583	0	4,583	Residential	Residential	0	0	0	0	5.00
/MM 00026		DIK ENTERPRISES INC	21.50	3,500	0	3,500	96.00%	3,646	0	3,646	Residential	Residential	0	0	0	0	0.00
/MM 00027		DIK ENTERPRISES INC	9.83	658,000	1,889,200	2,547,200	96.00%	685,417	1,987,817	2,673,233	Commercial	Commercial	0	9.83	0	0	0.00
/MM 00028	1380 W MAIN ST	WPHR, LLC	7.10	639,000	5,749,700	6,388,700	96.00%	665,625	5,989,271	6,654,896	Commercial	Commercial	0	7.10	0	0	9.83
/MM 00029	1260 W MAIN ST	DIK FARM SERVICE INC	30.00	1,500	0	1,500	96.00%	1,565	0	1,565	Commercial	Commercial	0	30	0	0	7.10
/MM 00030		DIK FARM SERVICE INC	11.24	70,000	0	70,000	96.00%	72,917	0	72,917	Commercial	Commercial	0	0	0	0	30
/MM 00031	INDIAN MOUND	INDIAN WOODS LLC	3.77	2,200	0	2,200	96.00%	2,292	0	2,292	Residential	Residential	0	0	0	0	0.00
/MM 00032		INDIAN WOODS LLC	10.20	11,200	0	11,200	96.00%	11,667	0	11,667	Residential	Residential	0	0	0	0	11.24
/MM 00033		CITY OF WHITTEWATER	3.77	0	0	0	96.00%	0	0	0	Residential	Residential	0	0	0	0	0.00
/MM 00034		DIK FARM SERVICE INC	10.20	80,000	0	80,000	96.00%	83,333	0	83,333	Commercial	Commercial	0	2.20	0	0	0.00
/MM 00035		DIK ENTERPRISES INC	3.400	3,400	0	3,400	96.00%	3,542	0	3,542	Residential	Residential	0	0	0	0	2.20
/MM 00036		DIK ENTERPRISES INC	5.300	5,300	0	5,300	96.00%	5,521	0	5,521	Residential	Residential	0	0	0	0	10.20
/MM 00037		DIK ENTERPRISES INC	9.100	9,100	0	9,100	96.00%	9,479	0	9,479	Residential	Residential	0	0	0	0	0
/MM 00038		DIK ENTERPRISES INC	56,000	56,000	0	56,000	96.00%	58,333	0	58,333	Commercial	Commercial	0	0	0	0	0
/MM 00039		DIK ENTERPRISES INC	58,800	58,800	0	58,800	96.00%	61,250	0	61,250	Commercial	Commercial	0	0	0	0	0
/MM 00040		CITY OF WHITTEWATER	0.15	0	0	0	96.00%	0	0	0	Residential	Residential	0	0	0	0	0.15
/MM 00041	9694 OLD HWY 12	DENNIS D STANTON TRUST	73.83	2,500	0	2,500	96.00%	2,604	0	2,604	Commercial	Commercial	0	0	0	0	0.15
/MM 00042		DENNIS D STANTON TRUST	16,400	16,400	0	16,400	96.00%	17,083	0	17,083	Commercial	Commercial	0	0	0	0	0.15

City of Whitewater

Tax Incremental District No. 14

Base Property Information

Parcel Number	Street Address	Owner	Acreage (Assessor)	Assessment Information			Equivalent Value			Future Land Use			Commercial/Business		Existing		Newly Platted		Suitable for Mixed Use
				Land	Imp	Total	Land	Imp	Total	Class/Descr	Future Land Use	Industrial	Commercial/Business	Existing Residential	Existing Commercial	Newly Platted Residential	Newly Platted Commercial		
0515314000		DEHNIS D STANTON TRUST		31,000	0	31,000	96.00%	34,375	0	34,375	0	34,375	Agricultural Forest	Commercial					0.00
0515314001		DEHNIS D STANTON TRUST	2.12	21,000	0	21,000	96.00%	21,875	0	21,875	0	21,875	Underbep	Commercial					0.00
0515314002	612 STONEFIELD LN	ARCH DEVELOPMENT, LLC	0.44	600	0	600	96.00%	625	0	625	0	625	Agricultural	Residential				3.12	2.12
0515314003	702 NORTH WALTON LIVING TRUST, DATED MAY 2013	ARCH DEVELOPMENT, LLC	0.94	90,000	295,700	385,700	96.00%	41,667	275,729	317,396	0	317,396	Residential	Residential				0.44	0.44
0515314004	SOUTH BLOOMING FIELD	ARCH DEVELOPMENT, LLC	0.23	30,000	0	30,000	96.00%	31,250	0	31,250	0	31,250	Residential	Residential				0.23	0.23
0515314005	1640 STONEFIELD LN	ANN M ADAMS	0.27	30,000	339,100	369,100	96.00%	31,250	353,228	384,478	0	384,478	Residential	Residential				0.26	0.26
0515314006	STONE FIELD (LOT 44)	REG, LLC	0.36	500	0	500	96.00%	521	0	521	0	521	Underbep	Residential				0.36	0.36
0515314007	STONEFIELD (A LOT 44)	REG, LLC	0.26	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.26	0.26
0515314008	STONEFIELD (A LOT 46)	REG, LLC	0.26	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.26	0.26
0515314009	STONEFIELD (A LOT 47)	REG, LLC	0.26	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.26	0.26
0515314010	TOWER HILL PASS (LOT 48)	REG, LLC	0.26	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.26	0.26
0515314011	TOWER HILL PASS (LOT 49)	REG, LLC	0.22	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.22	0.22
0515314012	TOWER HILL PASS (LOT 50)	REG, LLC	0.22	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.22	0.22
0515314013	TOWER HILL PASS (LOT 51)	REG, LLC	0.30	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.24	0.24
0515314014	TOWER HILL PASS (LOT 52)	MICHAEL & LYNN M LEMMA	0.51	100	0	100	96.00%	104	0	104	0	104	Underbep	Residential				0.51	0.51
0515314015	TOWER HILL PASS (LOT 53)	REG, LLC	0.36	500	0	500	96.00%	521	0	521	0	521	Underbep	Residential				0.36	0.36
0515314016	TOWER HILL PASS (LOT 54)	REG, LLC	0.24	30,000	0	30,000	96.00%	31,250	0	31,250	0	31,250	Residential	Residential				0.24	0.24
0515314017	1804 W TOWER HILL PASS	Ann M. and Glen A. Dending	0.24	30,000	239,900	269,900	96.00%	31,250	249,896	281,146	0	281,146	Residential	Residential				0.24	0.24
0515314018	TOWER HILL PASS (LOT 55)	REG, LLC	0.23	30,000	0	30,000	96.00%	31,250	0	31,250	0	31,250	Residential	Residential				0.23	0.23
0515314019	TOWER HILL PASS (LOT 57)	REG, LLC	0.23	30,000	0	30,000	96.00%	31,250	0	31,250	0	31,250	Residential	Residential				0.23	0.23
0515314020	1120 TOWER HILL PASS W	Andrew N. and Nicole D. Rowland	0.21	30,000	76,500	106,500	96.00%	31,250	73,664	104,914	0	104,914	Residential	Residential				0.21	0.21
0515314021	1310 TOWER HILL PASS W	DAVID BOGUST	0.24	30,000	230,000	260,000	96.00%	31,250	238,583	270,833	0	270,833	Residential	Residential				0.24	0.24
0515314022	BLOOMING FIELD (DR) BLUE MOJUND	HUGH B & SUSAN M GNAITZG	0.24	30,000	0	30,000	96.00%	31,250	0	31,250	0	31,250	Residential	Residential				0.24	0.24
0515314023	661 BLUE MOUNDS DR	DANIEL G. GNAITZG	0.24	30,000	205,800	235,800	96.00%	31,250	214,775	245,625	0	245,625	Residential	Residential				0.24	0.24
0515314024	667 BLUE MOUNDS DR	Jonathan & Wickert	0.27	30,000	247,200	277,200	96.00%	31,250	250,000	288,750	0	288,750	Residential	Residential				0.27	0.27
0515314025	1315 W TOWER HILL PASS	Leinard and Laura Grow	0.26	30,000	240,000	270,000	96.00%	31,250	250,000	281,250	0	281,250	Residential	Residential				0.26	0.26
0515314026	TOWER HILL PASS (LOT 113)	REG, LLC	0.22	30,000	0	30,000	96.00%	31,250	0	31,250	0	31,250	Residential	Residential				0.22	0.22
0515314027	1325 TOWER HILL PASS	Ernesto Acanda	0.23	30,000	248,300	278,300	96.00%	31,250	258,646	289,896	0	289,896	Residential	Residential				0.23	0.23
0515314028	1333 TOWER HILL PASS	JAMES L LARSON	0.22	30,000	127,000	157,000	96.00%	31,250	132,292	163,542	0	163,542	Residential	Residential				0.22	0.22
0515314029	TOWER HILL PASS (LOT 116)	REG, LLC	0.23	30,000	0	30,000	96.00%	31,250	0	31,250	0	31,250	Residential	Residential				0.23	0.23
0515314030	TOWER HILL PASS (LOT 117)	REG, LLC	0.26	30,000	177,000	207,000	96.00%	31,250	184,417	215,667	0	215,667	Residential	Residential				0.26	0.26
0515314031	TOWER HILL PASS (LOT 118)	REG, LLC	0.25	30,000	0	30,000	96.00%	31,250	0	31,250	0	31,250	Residential	Residential				0.25	0.25
0515314032	TOWER HILL PASS (LOT 119)	REG, LLC	0.21	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.21	0.21
0515314033	TOWER HILL PASS (LOT 120)	REG, LLC	0.21	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.21	0.21
0515314034	TOWER HILL PASS (LOT 121)	REG, LLC	0.21	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.21	0.21
0515314035	TOWER HILL PASS (LOT 122)	REG, LLC	0.21	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.21	0.21
0515314036	STONEFIELD LN (LOT 123)	REG, LLC	0.21	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.21	0.21
0515314037	STONEFIELD LN (LOT 124)	REG, LLC	0.21	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.21	0.21
0515314038	STONEFIELD LN (LOT 125)	REG, LLC	0.22	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.22	0.22
0515314039	STONEFIELD LN (LOT 126)	REG, LLC	0.23	100	0	100	96.00%	104	0	104	0	104	Agricultural	Residential				0.23	0.23
0515314040	STONEFIELD LN (LOT 127)	REG, LLC	0.25	30,000	0	30,000	96.00%	31,250	0	31,250	0	31,250	Residential	Residential				0.25	0.25
0515314041	BLOOMING FIELD DR (LOT 127)	HUGH D & SUSAN M GNAITZG	0.25	30,000	0	30,000	96.00%	31,250	0	31,250	0	31,250	Residential	Residential				0.25	0.25
0515314042	654 STONEFIELD LN	CITY OF WHITWATER	3.97	0	0	0	96.00%	0	0	0	0	0	Exempt Local	Residential				0.25	
0515314043		CITY OF WHITWATER	0.65	0	0	0	96.00%	0	0	0	0	0	Exempt Local	Residential				0.25	
0515314044		DIX ENTERPRISES INC.	39.27	12,100	0	12,100	96.00%	12,604	0	12,604	0	12,604	Agricultural	Commercial				0.00	
0515314045	TRATT ST	ARCH DEVELOPMENT, LLC	8.66	2,700	0	2,700	96.00%	2,813	0	2,813	0	2,813	Agricultural	Commercial				8.66	
0515314046	524 N TRATT ST	ST JOHNS EV LUTH CHURCH	6.55	2,000	0	2,000	96.00%	2,083	0	2,083	0	2,083	Agricultural	Commercial				6.55	
0515314047	CD HWY N	DIX ENTERPRISES INC	9.92	3,000	0	3,000	96.00%	3,125	0	3,125	0	3,125	Agricultural	Commercial				9.92	
0515314048	1261 Peninsula Ln	Peter H Pennings	1.91	500	0	500	96.00%	521	0	521	0	521	Residential	Residential				1.91	
0515314049	1253 W BLOOMING FIELD DR	ADRIAN DARRASCO VAZQUEZ	0.19	29,700	200,200	229,900	96.00%	30,938	208,542	239,479	0	239,479	Residential	Residential				0.19	
0515314050	449 M/DOW STATION CIR	STEVE W DYLLA & CANDACE HEAD-DYLLA	0.19	30,000	1,700,000	2,000,000	96.00%	31,250	1,777,908	2,086,938	0	2,086,938	Residential	Residential				0.19	
0515314051	1267 W BLOOMING FIELD DR	ROBERT L & MARIA BROWN III	0.20	30,000	199,300	229,300	96.00%	31,250	176,354	207,604	0	207,604	Residential	Residential				0.20	
0515314052	1273 W BLOOMING FIELD DR	CAVIN K CHAN	0.25	30,000	216,400	246,400	96.00%	31,250	225,417	256,667	0	256,667	Residential	Residential				0.25	
0515314053	1285 BLOOMING FIELD DR	DAVID H & DONNA J H VOSEBIRGH	0.24	30,000	205,800	235,800	96.00%	31,250	214,375	245,625	0	245,625	Residential	Residential				0.24	
0515314054	1289 BLOOMING FIELD DR	MATTHEW A BAUER	0.24	30,000	221,500	251,500	96.00%	31,250	230,729	261,979	0	261,979	Residential	Residential				0.24	
0515314055	1297 W BLOOMING FIELD DR	RICHARD DALE LEGGE	0.24	30,000	210,000	240,000	96.00%	31,250	218,750	250,000	0	250,000	Residential	Residential				0.24	
0515314056	1305 BLOOMING FIELD DR	REVOCABLE TRUST 7/22/05 (AMENDED) OF UZ WINN	0.24	30,000	195,000	225,000	96.00%	31,250	203,063	233,313	0	233,313	Residential	Residential				0.24	
0515314057	1315 W BLOOMING FIELD DR	BRIAN J ONILL	0.22	30,000	212,100	242,100	96.00%	31,250	225,938	255,188	0	255,188	Residential	Residential				0.22	
0515314058	635 Stonefield Ln	REBECCA & JOSEPH KUMPP	0.28	30,000	231,200	261,200	96.00%	31,250	240,833	271,083	0	271,083	Residential	Residential				0.28	
0515314059	623 Stonefield Ln	Brian J Onill	0.31	30,000	255,500	285,500	96.00%	31,250	266,146	297,396	0	297,396	Residential	Residential				0.31	
0515314060	1313 BLOOMING FIELD DR</																		

City of Whitewater

Tax Incremental District No. 14

Base Property Information

Property Information			Assessment Information			Equivalent Value			Statistical Classification								
Parcel Number	Esprit Address	Owner	Acres	Head	Imp	Total	Equivalent Value	Land	Imp	Total	Class	Edict Land Use	Industrial	Commercial/ Business	Existing Residential	Newly Permitted Residential	Subsidiary for Municipal
0515314016	2017 N. Harmony Town Hill Road	Advantage Land, LLC	0.26	30,000	0	30,000	96.00%	31,250	0	31,250	Residential	Residential	0.00	0.00	0.28	0.28	0.00
0515314017	1296 Beck River Court	Coop Charles Gordon	0.28	30,000	280,000	310,000	96.00%	31,250	291,667	322,917	Residential	Residential	0.00	0.00	0.28	0.28	0.00
0515314018	2017 N. Harmony Town Hill Road	Advantage Land, LLC	0.23	40,000	0	40,000	96.00%	41,867	0	41,867	Residential	Residential	0.00	0.00	0.27	0.27	0.00
0515314019	2017 N. Harmony Town Hill Road	Advantage Land, LLC	0.42	40,000	0	40,000	96.00%	41,867	0	41,867	Residential	Residential	0.00	0.00	0.27	0.27	0.00
0515314020	1293 Black River Ct	MARK C & LEVY A MMAS	0.26	45,000	243,500	288,500	96.00%	46,875	244,625	291,500	Residential	Residential	0.00	0.00	0.26	0.26	0.00
0515314021	2017 N. Harmony Town Hill Road	Advantage Land, LLC	0.26	30,000	0	30,000	96.00%	31,250	0	31,250	Residential	Residential	0.00	0.00	0.28	0.28	0.00
0515314022	1273 Black River Ct	STEVIE M HIRANO	0.22	30,000	144,000	174,000	96.00%	17,500	156,500	174,000	Residential	Residential	0.00	0.00	0.27	0.27	0.00
0515314023	1013 Wagon Wheel Ct	STEVIE M HIRANO	0.24	30,000	144,000	174,000	96.00%	17,500	156,500	174,000	Residential	Residential	0.00	0.00	0.27	0.27	0.00
0515314024	1013 Wagon Wheel Ct	STEVIE M HIRANO	0.24	30,000	144,000	174,000	96.00%	17,500	156,500	174,000	Residential	Residential	0.00	0.00	0.27	0.27	0.00
0515314025	128 Wagon Wheel Ct	GERMAN, LLC	0.23	30,000	20,944	50,944	96.00%	31,250	21,817	53,067	Residential	Residential	0.00	0.00	0.28	0.28	0.00
0515314026	1300 WAGON WHEEL DRIVE	WINK, LU REVOCABLE TRUST DATED 3/22/2005	0.23	30,000	0	30,000	96.00%	31,250	0	31,250	Residential	Residential	0.00	0.00	0.28	0.28	0.00
0515314027	1315 Black River Ct	Thomas M. York	0.23	30,000	207,400	237,400	96.00%	31,250	216,662	247,912	Residential	Residential	0.00	0.00	0.23	0.23	0.00
0515314028	1321 Black River Ct	JUSTIN R & HEIDI M MANE	0.26	30,000	218,700	248,700	96.00%	31,250	218,229	249,479	Residential	Residential	0.00	0.00	0.26	0.26	0.00
0515314029	1346 Tower Hill Pass	Robley and Sara Marquardt	0.19	30,000	270,400	300,400	96.00%	31,250	281,667	312,917	Residential	Residential	0.00	0.00	0.23	0.23	0.00
0515314030	1340 Tower Hill Pass	Michael V. and Carrie A. Cills	0.21	30,000	213,400	243,400	96.00%	31,250	212,483	243,733	Residential	Residential	0.00	0.00	0.19	0.19	0.00
0515314031	1330 Tower Hill Pass	Brandon and Taylor Herley	0.21	30,000	232,600	262,600	96.00%	31,250	242,292	273,542	Residential	Residential	0.00	0.00	0.21	0.21	0.00
0515314032	1324 Tower Hill Pass	Michael V. and Carrie A. Cills	0.21	30,000	232,600	262,600	96.00%	31,250	242,292	273,542	Residential	Residential	0.00	0.00	0.21	0.21	0.00
0515314033	1324 Tower Hill Pass	Michael V. and Carrie A. Cills	0.21	30,000	232,600	262,600	96.00%	31,250	242,292	273,542	Residential	Residential	0.00	0.00	0.21	0.21	0.00
0515314034	1324 Tower Hill Pass	Michael V. and Carrie A. Cills	0.21	30,000	232,600	262,600	96.00%	31,250	242,292	273,542	Residential	Residential	0.00	0.00	0.21	0.21	0.00
0515314035	1324 Tower Hill Pass	Michael V. and Carrie A. Cills	0.21	30,000	232,600	262,600	96.00%	31,250	242,292	273,542	Residential	Residential	0.00	0.00	0.21	0.21	0.00
0515314036	1278 Tower Hill Pass	NOAH HANCOCK LAND	0.23	30,000	343,000	373,000	96.00%	31,250	351,750	383,000	Residential	Residential	0.00	0.00	0.28	0.28	0.00
0515314037	1278 Tower Hill Pass	NOAH HANCOCK LAND	0.23	30,000	343,000	373,000	96.00%	31,250	351,750	383,000	Residential	Residential	0.00	0.00	0.28	0.28	0.00
0515314038	1266 Tower Hill Pass	LARA OTTMAN	0.24	30,000	367,500	397,500	96.00%	31,250	355,000	386,250	Residential	Residential	0.00	0.00	0.24	0.24	0.00
0515314039	1266 Tower Hill Pass	ESTERAN DIAZ VARGAS	0.24	30,000	367,500	397,500	96.00%	31,250	355,000	386,250	Residential	Residential	0.00	0.00	0.24	0.24	0.00
0515314040	1260 Tower Hill Pass	DEAN E LESCH	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314041	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314042	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314043	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314044	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314045	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314046	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314047	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314048	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314049	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314050	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314051	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314052	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314053	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314054	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314055	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314056	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314057	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314058	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314059	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314060	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314061	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314062	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314063	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314064	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314065	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314066	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314067	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314068	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314069	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314070	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314071	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314072	1244 Tower Hill Pass	NEL HECKS	0.22	30,000	387,600	417,600	96.00%	31,250	376,350	407,600	Residential	Residential	0.00	0.00	0.22	0.22	0.00
0515314073	1244 Tower Hill Pass	NEL HECKS	0.22	30,000													

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 does not exceed 12% of the total equalized value of taxable property within the City.

The estimated equalized value base value of the proposed District totals \$39,075,088. This value is less than the maximum of \$88,896,288 in equalized value that is permitted for the City.

City of Whitewater, WI

Tax Increment District No. 14

Valuation Test Compliance Calculation

District Creation Date 8/3/2021

Valuation Data
Currently Available
2020

Total EV (TID In) 740,802,400

12% Test 88,896,288

Increment of Existing TIDs

Total Existing Increment 0

Projected Base of New or Amended District 39,075,088

Less Value of Any Underlying TID Parcels 0

Total Value Subject to 12% Test 39,075,088

Compliance **PASS**

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

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

With all Project Costs, the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for public works, legal and other consultant fees, testing, environmental studies, permits, updating 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

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

Property Acquisition for Conservancy

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

Acquisition of Rights-of-Way

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

Acquisition of Easements

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

Relocation Costs

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

Site Preparation Activities

Environmental Audits and Remediation

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

Demolition

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

Site Grading

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

Utilities

Sanitary Sewer System Improvements

To allow development to occur, the City may need to construct, alter, rebuild or expand sanitary sewer infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: collection mains; manholes and cleanouts; service laterals; force mains; interceptor sewers; pumping stations; lift stations; wastewater treatment facilities; and all related appurtenances. To the extent sanitary sewer projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City construct, alter, rebuild or expand sanitary sewer infrastructure located outside of the District. That portion of the costs of sanitary sewer system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs. The improvements to the wastewater treatment facilities, although not within the ½ mile radius, is an eligible project cost under Wis. Stat. § 66.1105(2)(f)1 k.

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.

Miscellaneous

Rail Spur

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

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.

Contribution to Community Development Authority

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 CDA to be used for administration, planning operations, and capital costs within the District, 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 CDA for this purpose are eligible Project Costs. The Community Development Authority (CDA) promotes economic development throughout the community. The CDA offers financial assistance such as grants for qualifying startups, industrial development loans for manufacturing businesses, commercial enterprise loans for retail and service businesses, etc.

Revolving Loan/Grant Program (Development Incentives)

To encourage private development consistent with the objectives of this Plan, the City, through its CDA, 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 CDA. These funds may be placed into a revolving fund and will continue to be used for the program purposes stated above within the District. Any funds remaining at the time of District closure or received following District closure shall be proportionally distributed to all taxing jurisdictions based on the final allocations identified in the District's final audit. Any funds provided to the CDA for purposes of implementing this program are considered eligible Project Costs.

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

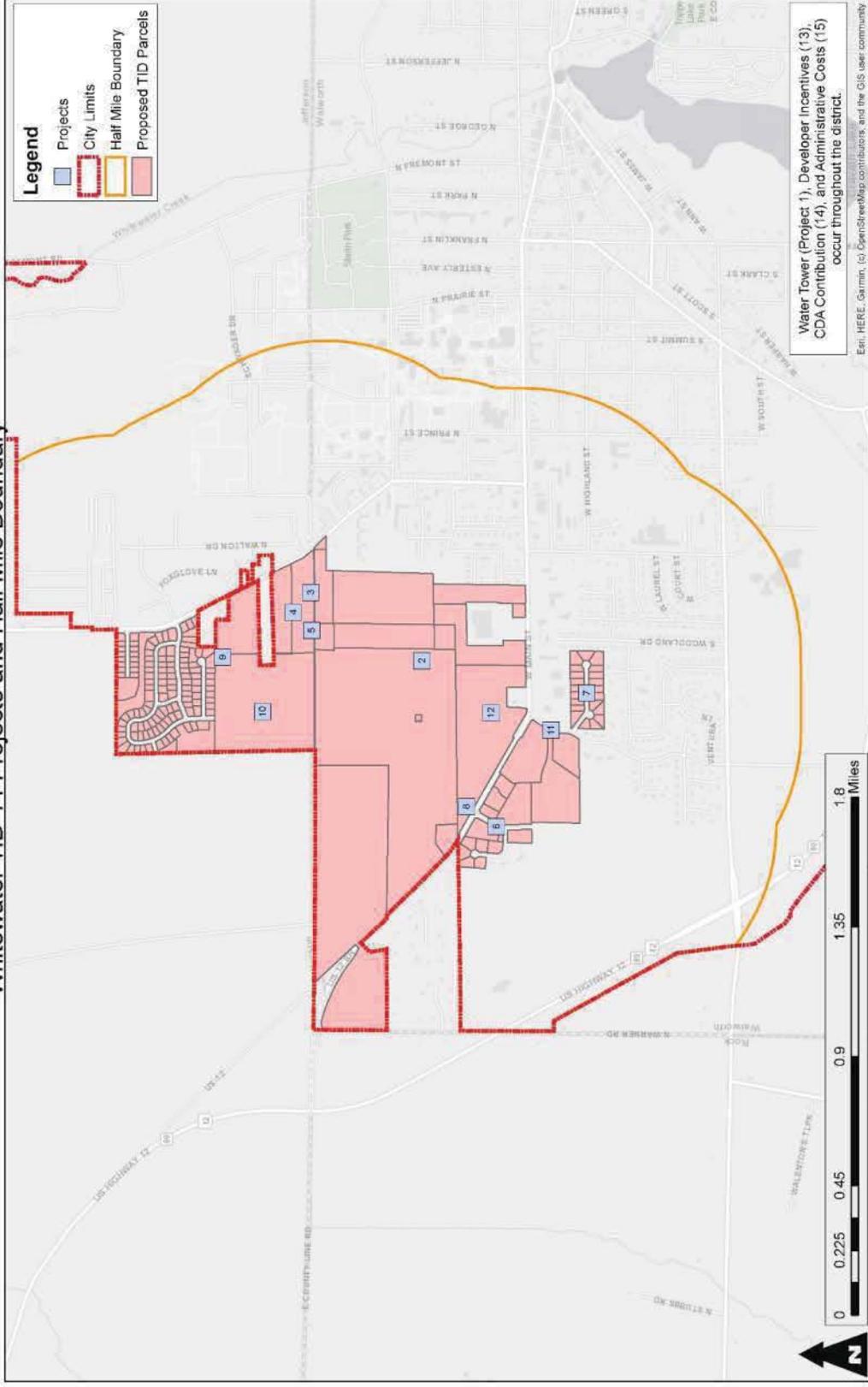
Interest expense, debt issuance expenses, redemption premiums, and any other fees and costs incurred in conjunction with obtaining financing for projects undertaken under this Plan are eligible Project Costs.

SECTION 7:

Map Showing Proposed Improvements and Uses

Map Found on Following Page.

Whitewater TID 14 Projects and Half Mile Boundary



SECTION 8: Detailed List of Estimated Project Costs

The list on the following page 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 unless Total Project Costs exceed the estimates plus an annual 2% increase plus a 25% contingency. 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.

Based on the initial incremental valuation projections for developments in the near term and anticipated construction of residential homes, approximately \$3.2 million of the total project costs can be supported. The Plan includes other TID eligible costs if actual incremental valuation exceeds these initial projections and additional costs to achieve the objectives of the Plan can be funded by the District.

City of Whitewater, WI

Tax Increment District No. 14

Estimated Project List

Project ID	Project Name/Type	Project year	1/2 mile or utilities outside boundary	TID Amount	Non TID Amount
1	Water Tower	2022	Utility Extension	648,750	1,730,000
2	Vanderlip Lift Station	2022	No	1,400,000	1,400,000
3	Riesch Road Sanitary/Water/Street/Storm	2022	No	270,000	
4	Land Acquisition	2022	No	400,000	
5	Riesch Rd Extension-Street/Sanitary/Water/Storm	2023	No	500,000	
6	Pearson Lane improvements	2024	No	80,000	
7	Meadowview improvements	2026	No	110,000	
8	Water Main Looping Pearson to Main	2029	No	450,000	
9	Black River Ct Looping Water Main	2031	No	175,000	
10	Sewer/Water/Street Infrastructure	2032	No	1,750,000	
11	Indian Mound Pkwy improvements-Main to Meadow	2033	No	65,000	
12	Sewer/Water/Street Infrastructure	2036	No	480,000	
13	Developer incentives	TBD as Needed	No	2,038,875	
14	CDA Contributions	Throughtout District	No	415,000	
15	Administrative Costs	Throughtout District	No	52,500	
Total Projects				8,835,125	3,130,000

Notes:

Note 1 Project costs are estimates and are subject to modification

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

The City projects that new land and improvements value of approximately \$13.0 million will result from developments in the near term and anticipated construction of residential homes. Estimated valuations and timing for construction are included in **Table 1**. Assuming economic appreciation of 1%, the District would generate \$4,478,551 in incremental tax revenue over the 20-year term of the District as shown in **Table 2**.

Based on the Project Cost expenditures as included within the cash flow exhibit (**Table 3**), the District is projected to accumulate sufficient funds by the year 2042 to pay off 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 1 - Development Assumptions

City of Whitewater, WI Tax Increment District No. 14 Development Assumptions							
Construction Year		Arch Development	Proposed Development	Residential Homes	Annual Total	Construction Year	
1	2021	1,050,000	950,000	800,000	2,800,000	2021	1
2	2022	1,050,000	950,000	800,000	2,800,000	2022	2
3	2023	1,050,000		800,000	1,850,000	2023	3
4	2024			800,000	800,000	2024	4
5	2025			800,000	800,000	2025	5
6	2026			800,000	800,000	2026	6
7	2027			800,000	800,000	2027	7
8	2028			800,000	800,000	2028	8
9	2029			800,000	800,000	2029	9
10	2030			800,000	800,000	2030	10
11	2031				0	2031	11
12	2032				0	2032	12
13	2033				0	2033	13
14	2034				0	2034	14
15	2035				0	2035	15
16	2036				0	2036	16
17	2037				0	2037	17
18	2038				0	2038	18
19	2039				0	2039	19
20	2040				0	2040	20
Totals		<u>3,150,000</u>	<u>1,900,000</u>	<u>8,000,000</u>	<u>13,050,000</u>		

Notes: Four residential homes per year at \$200,000 per home

Table 2 - Tax Increment Projection Worksheet

City of Whitewater, WI Tax Increment District No. 14 Tax Increment Projection Worksheet - Walworth County									
Type of District	Mixed Use				Base Value				
District Creation Date	August 3, 2021				Appreciation Factor				0.50%
Valuation Date	Jan 1,	2021			Base Tax Rate				\$20.03
Max Life (Years)	20				Rate Adjustment Factor (3 years)				-1.00%
Expenditure Period/Termination	15	8/3/2036							
Revenue Periods/Final Year	20	2042							
Extension Eligibility/Years	Yes	3			Tax Exempt Discount Rate				N/A
Eligible Recipient District	No				Taxable Discount Rate				N/A

Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment	
1	2021	2,800,000	2022	0	2,800,000	2023	\$20.03	56,070
2	2022	2,800,000	2023	14,000	5,614,000	2024	\$19.82	111,296
3	2023	1,850,000	2024	28,070	7,492,070	2025	\$19.63	147,044
4	2024	800,000	2025	37,460	8,329,530	2026	\$19.43	161,845
5	2025	800,000	2026	41,648	9,171,178	2027	\$19.43	178,199
6	2026	800,000	2027	45,856	10,017,034	2028	\$19.43	194,634
7	2027	800,000	2028	50,085	10,867,119	2029	\$19.43	211,151
8	2028	800,000	2029	54,336	11,721,455	2030	\$19.43	227,751
9	2029	800,000	2030	58,607	12,580,062	2031	\$19.43	244,434
10	2030	800,000	2031	62,900	13,442,962	2032	\$19.43	261,201
11	2031	0	2032	67,215	13,510,177	2033	\$19.43	262,507
12	2032	0	2033	67,551	13,577,728	2034	\$19.43	263,819
13	2033	0	2034	67,889	13,645,617	2035	\$19.43	265,138
14	2034	0	2035	68,228	13,713,845	2036	\$19.43	266,464
15	2035	0	2036	68,569	13,782,414	2037	\$19.43	267,796
16	2036	0	2037	68,912	13,851,326	2038	\$19.43	269,135
17	2037	0	2038	69,257	13,920,583	2039	\$19.43	270,481
18	2038	0	2039	69,603	13,990,185	2040	\$19.43	271,833
19	2039	0	2040	69,951	14,060,136	2041	\$19.43	273,193
20	2040	0	2041	70,301	14,130,437	2042	\$19.43	274,559
Totals	13,050,000		1,080,437		Future Value of Increment		4,478,551	

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).

Table 3 – Cash Flow

City of Whitewater, WI												
Tax Incremental District No. 14												
Cash Flow Projection												
Year	Projected Revenues			Expenditures					Balances			
	Tax Increments	Total Revenues	Dated Date:	Planning & Creation	CDA Contribution	Admin.	Total Expenditures	Annual	Cumulative	Principal Outstanding	Year	
			Principal									
			G.O. Financing									
			2,800,000	06/01/22								
2021	0	0				10,000	10,000	(10,000)	(10,000)	2,800,000	2021	
2022	0	0					2,500	(2,500)	(12,500)	2,800,000	2022	
2023	56,070	56,070	105,000				2,500	(51,430)	(63,930)	2,800,000	2023	
2024	111,296	111,296	70,000				2,500	23,796	(40,133)	2,800,000	2024	
2025	147,044	147,044	70,000				2,500	59,544	19,410	2,800,000	2025	
2026	161,845	161,845	69,688				2,500	29,658	49,068	2,775,000	2026	
2027	178,199	178,199	68,750				2,500	21,949	71,017	2,725,000	2027	
2028	194,634	194,634	67,063				2,500	5,071	76,088	2,640,000	2028	
2029	211,151	211,151	64,813				2,500	13,839	89,927	2,545,000	2029	
2030	227,751	227,751	62,063				2,500	3,189	93,116	2,420,000	2030	
2031	244,434	244,434	58,938				2,500	22,997	116,113	2,295,000	2031	
2032	261,201	261,201	55,813				2,500	42,888	159,001	2,170,000	2032	
2033	262,507	262,507	51,750				2,500	(26,743)	132,257	1,970,000	2033	
2034	263,819	263,819	46,750				2,500	(20,431)	111,827	1,770,000	2034	
2035	265,138	265,138	41,750				2,500	(14,112)	97,715	1,570,000	2035	
2036	266,464	266,464	36,750				2,500	(7,786)	89,929	1,370,000	2036	
2037	267,796	267,796	31,750				2,500	33,546	123,475	1,170,000	2037	
2038	269,135	269,135	26,313				2,500	5,323	128,798	935,000	2038	
2039	270,481	270,481	20,438				2,500	12,544	141,342	700,000	2039	
2040	271,833	271,833	14,563				2,500	19,771	161,113	465,000	2040	
2041	273,193	273,193	8,688				2,500	27,005	188,118	230,000	2041	
2042	274,559	274,559	2,875				2,500	39,184	227,301	0	2042	
Total	4,478,551	4,478,551	973,750				52,500	4,251,250	4,251,250		Total	
Notes: Projected IID Closure												

SECTION 10: Annexed Property

A tax incremental district cannot include annexed territory unless at least three years have elapsed since the annexation, or certain other requirements are met. 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

Pursuant to Wis. Stat. § 66.1105(5)(b), the City estimates that 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

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 commercial and residential development.

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

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

Creation of the District and the implementation of the projects in this Plan will promote the orderly development of the City by creating new industrial sites, creating opportunities for commercial development, providing opportunities for more workforce housing, 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 development 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 opportunities.

SECTION 15:

List of Estimated Non-Project Costs

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

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

The Plan includes the following non-costs:

- Water Tower \$1,730,000
- Vanderlip Lift Station (Walworth to Railroad) \$1,400,000

**SECTION 16:
Legal Opinion Advising Whether the Plan is
Complete and Complies with Wis. Stat. §
66.1105(4)(f)**

Legal Opinion Found on Following Page.

Harrison, Williams & McDonell, LLP
Attorneys at Law

Wallace K. McDonell
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(262) 473-7900; Fax: (262) 473-7906

Jonathan K. McDonell
jm@hwmattys.com

July 23, 2021

Cameron Clapper
City Manager of the City of Whitewater
312 W Whitewater Street
Whitewater, WI 53190

Re: Project Plan for Tax Incremental District No. 14

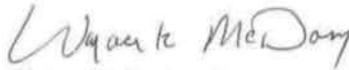
Dear Cameron:

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 Whitewater, 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 Whitewater Tax Incremental District No. 14 is complete and complies with the provisions of the Wisconsin Statute 66.1105(4)(f).

Sincerely,

HARRISON, WILLIAMS & MCDONELL, LLP



Wallace K. McDonell
State Bar: 1008713

WKM:scr



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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 overlaying district would pay by jurisdiction.									
Statement of Taxes Data Year:			2020		Percentage				
Walworth County			2,104,301			16.49%			
Municipality			3,700,383			29.00%			
School District			6,486,513			50.84%			
Technical College			466,742			3.66%			
					100.00%				
Total			12,757,939						
Revenue Year	Walworth County	Municipality	School District	Technical College	Total	Revenue Year			
2023	9,248	16,263	28,508	2,051	112,140	2023			
2024	18,357	32,281	56,586	4,072	222,593	2024			
2025	24,253	42,649	74,761	5,380	294,087	2025			
2026	26,695	46,942	82,287	5,921	323,690	2026			
2027	29,392	51,686	90,601	6,519	356,397	2027			
2028	32,103	56,453	98,958	7,121	389,268	2028			
2029	34,827	61,243	107,356	7,725	422,303	2029			
2030	37,565	66,058	115,795	8,332	455,503	2030			
2031	40,317	70,897	124,278	8,942	488,869	2031			
2032	43,083	75,760	132,802	9,556	522,401	2032			
2033	43,298	76,139	133,466	9,604	525,013	2033			
2034	43,514	76,520	134,134	9,652	527,639	2034			
2035	43,732	76,902	134,804	9,700	530,277	2035			
2036	43,951	77,287	135,478	9,748	532,928	2036			
2037	44,170	77,673	136,156	9,797	535,593	2037			
2038	44,391	78,062	136,836	9,846	538,271	2038			
2039	44,613	78,452	137,521	9,895	540,962	2039			
2040	44,836	78,844	138,208	9,945	543,667	2040			
2041	45,061	79,238	138,899	9,995	546,385	2041			
2042	45,286	79,634	139,594	10,045	549,117	2042			
					738,695	1,298,984	2,277,028	163,845	8,957,103

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



Common Council Agenda Item

Meeting Date:	June 1, 2021
Agenda Item:	Amendment of Charter Ordinance no. 4 and 5 relating to CDA
Staff Contact (name, email, phone):	Cameron Clapper, cclapper@whitewater-wi.gov , 262.473.0104

BACKGROUND

(Enter the who, what when, where, why)

Since its inception, the Community Development Authority (CDA) has held a seat for a member of the Plan and Architectural Review Commission (PARC). This practice of maintaining a PARC representative is required by charter ordinance (Charter Ord. 4 & Charter Ord. 5).

The CDA acted on May 27, 2021 to recommend the ordinance be amended to remove the language designating one seat for a PARC member.

City staff members support the amendment of these two charter ordinances for the following reasons:

1. Given the level of internal communication between staff members within Neighborhood Services and the Community Development Authority (CDA), the Plan and Architectural Review Commission seat on the CDA is not as critical as it may have been in the past.
2. The number of applications submitted for seats on various committees and commissions has increased and this change would provide an additional seat for a community member.
3. City staff will be reviewing other committee ordinances to propose similar action, where appropriate, in the future.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

May 27, 2021: The CDA acted to recommend the ordinance be amended to remove the language designating one seat for a PARC member.

July 12, 2021: Staff and Council President Binnie presented the ordinance amendment and reasoning behind it to the Plan and Architectural Review Commission. No action was taken.

FINANCIAL IMPACT

(If none, state N/A)

None.

STAFF RECOMMENDATION

Recommend adoption of this resolution as presented.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Ordinance Amendment for Charter Ordinances 4 & 5

ORDINANCE No. 7
AN ORDINANCE REPEALING CHARTER ORDINANCES 4 AND 5 AND AMENDING THE
RESOLUTION WHICH CREATED THE COMMUNITY DEVELOPMENT AUTHORITY

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, do ordain as follows:

WHEREAS the City of Whitewater by Resolution, adopted on the 19th day of July, 1983, created a Community Development Authority; and

WHEREAS the City Council chooses to exercise its home rule powers with respect to establishing the number of members to serve on said Community Development Authority;

NOW, THEREFORE, the Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin does hereby ordain as follows:

SECTION 1: The City of Whitewater elects to follow the Wisconsin State Statutes which require having seven members for the composition of the Community Development Authority as provided for under 66.1335(2) of the Wisconsin Statutes. There shall be no requirement that one of the members of the Community Development Authority be a member of the Whitewater Plan and Architectural Commission.

SECTION 2: Charter Ordinances 4 and 5 are hereby repealed.

SECTION 3: This Ordinance shall not take effect until sixty (60) days after its passage and publication. If within such 60 days a petition, signed by a number of electors of the City equal to not less than seven percent (7%) of the votes cast therein for governor at the last general election, shall be filed in the office of the Clerk of the City demanding that such ordinance be submitted to a vote of the electorate, it shall not take effect until submitted to a referendum and approved by a majority of the electors voting thereon. Said petition and the proceedings for its submission shall be governed by s. 9.20(2) to (6) of the Wisconsin Statutes.

Ordinance introduced by Council Member _____, who moved its adoption.

Seconded by Council Member _____.

AYES:

NOES:

ABSENT:

ADOPTED:

Cameron Clapper, City Manager

Michele R. Smith, City Clerk



Common Council Agenda Item

Meeting Date: August 3, 2021

Agenda Item: 2021 Emergency Siren Maintenance and Replacements

Staff Contact (name, email, phone): Steve Hatton, shatton@whitewater-wi.gov, 262-473-1380

BACKGROUND

(Enter the who, what when, where, why)

The City maintains a network of emergency sirens to alert the public of weather and other public emergency conditions. The emergency sirens are overseen by the Emergency Operations Management team including Todd Lindert, Sabrina Ojibway, and Ryan Dion.

Siren testing has identified three maintenance/replacement needs within the network.

1. Obtain Maintenance Contract. The City installed 3 new sirens in 2019. The Emergency Management Team would like to enter into a 5-year maintenance agreement to ensure sirens are inspected and maintained. Emergency Communications Systems is the vendor who installed these 3 new sirens and completes an annual inspection of the remaining sirens. They have quoted annual inspection and maintenance at \$1,239 (~\$413/year/siren).
2. Replace siren at the High School on Walworth at Buckingham. This siren is intermittent and has electrical damage to it that makes it unreliable. The cost for the siren is \$17,117 and installation costs of \$5,775 for total of \$22,892.
3. Repair/Replace the siren located on Tratt St. near Peninsula Lane. This siren suffered a lightning ground strike at some point shorting the electrical components in the siren, the siren controller and also burned part of the pole. Components from retired sirens will be used to replace failed components. The cost is unknown until installations are inspected and evaluated. Recommend proceeding on a time/material basis.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

Summer 2019: Installed 3 new sirens and relocated several existing sirens to provide more uniform coverage across City. Included new controllers and back-up equipment. Total Project cost \$72,248

7/27/2021: Finance Committee recommended

FINANCIAL IMPACT

(If none, state N/A)

\$22,892 plus \$1,239 annual inspection/maintenance.

STAFF RECOMMENDATION

Move approval of:

1. 5-year maintenance contract for three sirens totaling \$1,239 annually;
2. Replacement of siren at Walworth/Buckingham for \$22,892 quoted cost;
3. Proceed with evaluation of siren near Tratt St/Penninsula Ln. with repair/replacement to be determined by City Manager at cost not to exceed \$23,000.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

N/A