DRAFT JULY 16, 2026

PROJECT PLAN AMENDMENT

City of La Crosse, Wisconsin

Tax Incremental District No. 11

Prepared by:

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BUILDING COMMUNITIES. IT'S WHAT WE DO.

KEY DATES

Organizational Joint Review Board Meeting Held:	Scheduled for TBD
Public Hearing Held:	Scheduled for TBD
Action by Plan Commission:	Scheduled for TBD
Action by City Council:	Scheduled for TBD
Action by the Joint Review Board:	Scheduled for TBD

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SECTION 1:
Executive Summary

DESCRIPTION OF DISTRICT

Tax Incremental District ("TID") No. 11 ("District") is a Blighted Area District created on October 12, 2004. The District was created to:

The Donor District was previously amended in 2005 and 2015, whereby a resolution was adopted to add additional territory to the District, and to amend the list of projects to be undertaken. These amendments were the first and second of four territory amendments permitted for this District. Additionally, the Donor District was previously amended in 2007 and 2009, whereby a resolution was adopted to amend the list of projects to be undertaken.

The Donor District was previously amended in 2019, whereby a resolution was adopted to allow the sharing of excess increment with TID No. 12 and again in 2020 to additionally allow the sharing of excess increment with TID No. 18.

Purpose of Amendment

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

- Allow for approximately $3 million in excess revenue to be transferred to Tax Incremental Districts No. 19 and No. 20 (the "Recipient Districts") as permitted under Wis. Stat. § 66.1105(6)(f)1. The Plan Amendment meets the following criteria necessary to allow for the transfer of excess revenue:

    1. The District and the Recipient Districts lie within the same overlapping taxing jurisdictions.
    2. The District has enough revenue to pay for all current Project Costs and has enough excess revenue to pay for eligible project costs of the Recipient Districts.
    3. The Recipient Districts are blighted area districts, which qualifies them as eligible recipients of excess revenue.

The Recipient Districts require substantial infrastructure improvements to support redevelopment of each area. The City has reviewed and considered various redevelopment proposals, all of which would result in net tax increment available for project costs that would be insufficient to recover the up-front investment.

Estimated Total Project Cost Expenditures

The additional project costs expenditures under this amendment will be limited to the sharing of excess tax increments with the Recipient Districts as described above.

Incremental Valuation

The City does not anticipate any new land and improvements value for the District as a result of this Amendment. Allocation of excess increment is anticipated to lead additional value creation in the Recipient Districts.

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 its allowable 27 years.

Summary of Findings

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

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

   The substantial investment needed to provide the public infrastructure necessary to allow for redevelopment within the Recipient Districts. Absent the use of tax incremental financing and this Plan Amendment to the District, 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:

   The allocation of excess increment from the District to the Recipient Districts will facilitate the public infrastructure improvements necessary to eliminate blighted conditions, improve the health and welfare of adjacent areas, increase tax base of those areas, and provide new opportunities for economic development and employment in major commercial corridors of the City.

3. **The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.** As required by Wis. Stat. § 66.1105(4)(i)4., a calculation of the share of projected tax increments estimated to be paid by the owners of property in the overlying taxing jurisdictions has been prepared and can be found in this Plan. However, because the projects, primarily in the Recipient Districts, would not occur without the use of tax incremental financing, these tax increments would not be paid but for creation of the District and this Plan Amendment. Accordingly, the City finds that the benefits expected to be realized as set forth in this Plan outweigh the value of the tax increments to be invested in the Project.

4. The boundaries of the District are not being amended.

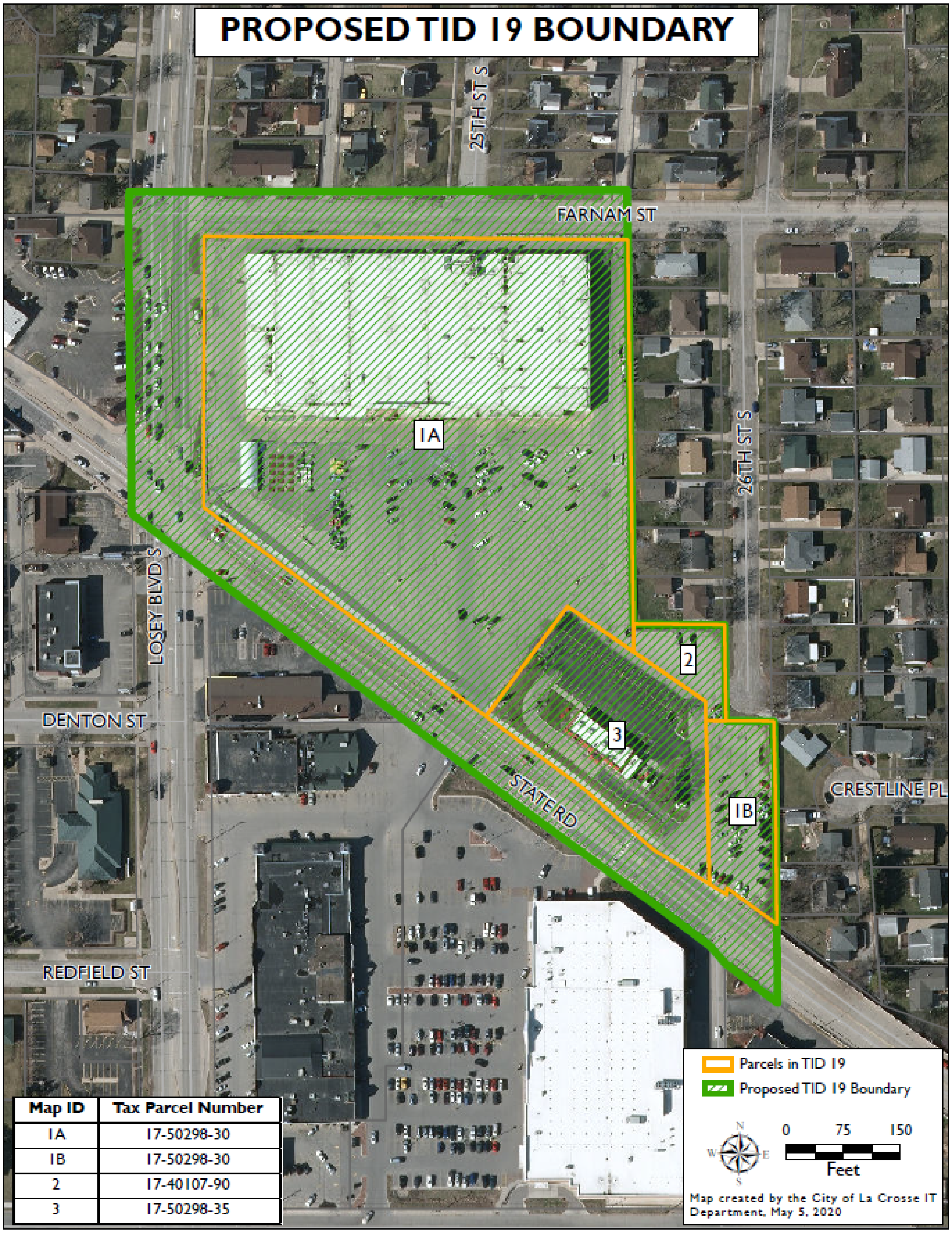
5. Improvements to be made in the District and the Recipient Districts are likely to significantly enhance the value of substantially all of the other real property in the District.

6. The Plan for the District is feasible and is in conformity with the Master Plan of the City.

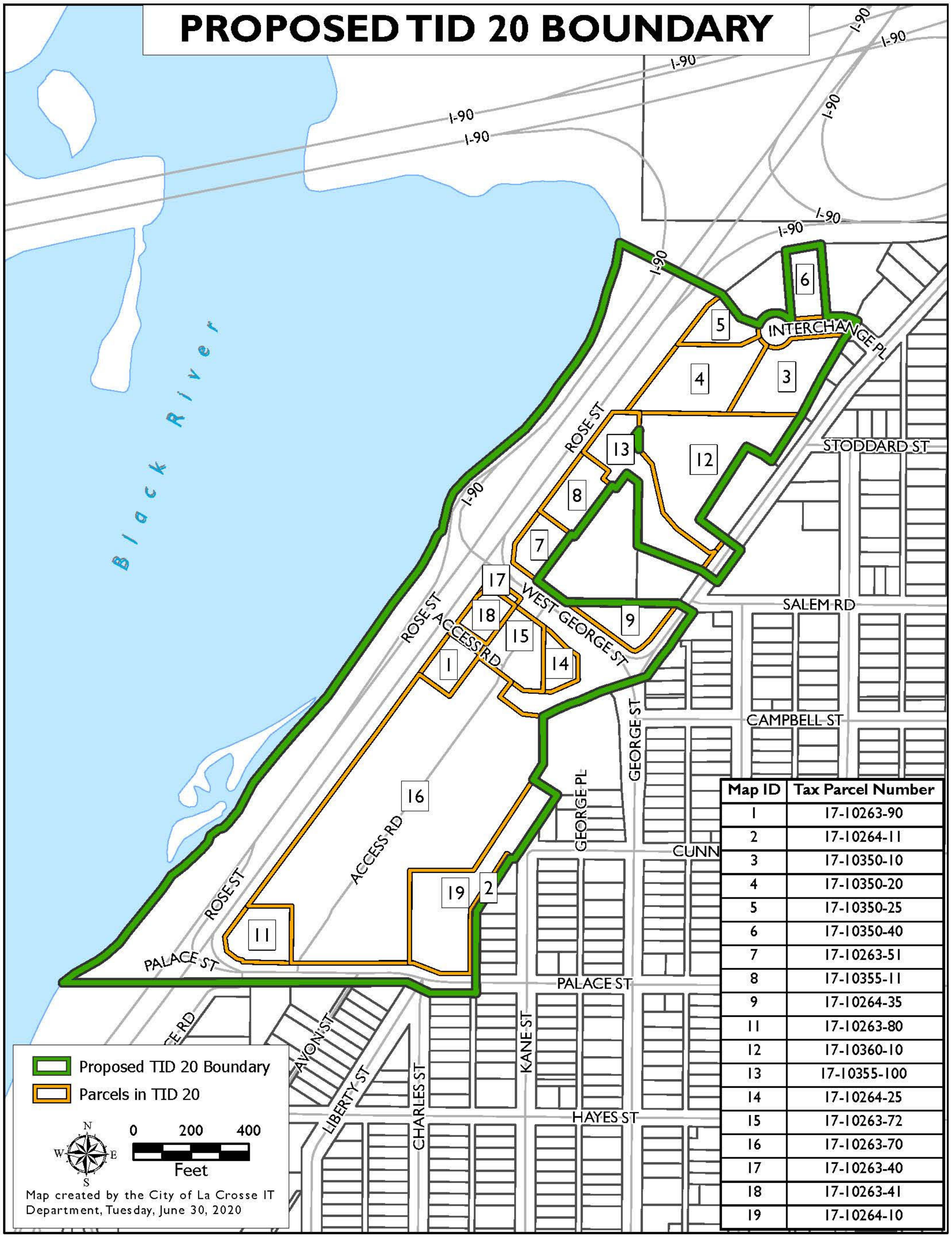
7. The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wis. Stat. § 66.1105(5)(b).

SECTION 2:
Map of Current District Boundary

A map identifying the current boundaries of the District and Recipient Districts are found below. The boundaries are not being amended.



Map ID	Tax Parcel Number
1A	17-50298-30
1B	17-50298-30
2	17-40107-90
3	17-50298-35



Map ID	Tax Parcel Number
1	17-10263-90
2	17-10264-11
3	17-10350-10
4	17-10350-20
5	17-10350-25
6	17-10350-40
7	17-10263-51
8	17-10355-11
9	17-10264-35
11	17-10263-80
12	17-10360-10
13	17-10355-100
14	17-10264-25
15	17-10263-72
16	17-10263-70
17	17-10263-40
18	17-10263-41
19	17-10264-10

SECTION 3:

Map Showing Existing Uses and Conditions

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

SECTION 4:

Equalized Value Test

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

SECTION 5:

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

No changes to Project Costs are planned outside of sharing of excess increment with the Recipient Districts. The "Statement Listing the Kind, Number and Location of All Proposed Public Works or Improvements Within the District" included in the District's amended Project Plan dated July 9, 2020 remains unchanged and is incorporated by reference as part of this Plan Amendment.

SECTION 6:

Map Showing Proposed Improvements and Uses

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

SECTION 7:

Detailed List of Estimated Project Costs

No changes to Project Costs are planned. The "Detailed List of Estimated Project Costs" included in the District's amended Project Plan dated July 9, 2020 remains unchanged and is incorporated by reference as part of this Plan Amendment.

While not considered to be a Project Cost, this Plan Amendment provides authority for the District to transfer excess revenue to the Recipient Districts.

SECTION 8:

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

This Section includes an updated forecast of the associated tax increment collections, a summary of how remaining Project Costs would be financed, and a projected cash flow demonstrating that the District remains economically feasible. No new land or improvements values are anticipated for the District because of this Amendment.

Table 1 – Development Assumptions

There is no additional land and improvements value anticipated as a result of this Plan Amendment.

Table 2 – Tax Increment Projection Worksheet

Tax Increment District No. 11 (Gateway)
Tax Increment Projection Worksheet

Type of District	Blighted Area	Actual Base Value	124,484,000
Actual Creation Date	10/12/2004	Pre-Amendment Base Value (Actual)	N/A
Valuation Date	Jan. 1, 2005	Property Appreciation Factor	0.00%
Maximum Life (In Years)	27	Current Tax Rate (Per $1,000 EV)	18.93
Expenditure Period (In Years)	22	Tax Rate Adjustment Factor (Next 2 Years)	0.00%
Revenue Periods/Final Rev Year	26 / 2032	Tax Rate Adjustment Factor (Following 2 Years)	0.00%
End of Expenditure Period	10/12/2026	Tax Rate Adjustment Factor (Thereafter)	0.00%
Latest Termination Date	10/12/2031		
Eligible for Extension/No. of Years	Yes / 3	Discount Rate 1 for NPV Calculation	N/A
Eligible Recipient District	Yes	Discount Rate 2 for NPV Calculation	N/A

	Construction Year	Value Added	Valuation Year	Inflation Increment	Valuation Increment	Revenue Year	Tax Rate	Tax Increment
1	2023	0	2024	0	227,689,800	2025	19.02	4,330,123
2	2024	0	2025	0	236,497,500	2026	18.93	4,475,948
3	2025	0	2026	0	236,497,500	2027	18.93	4,475,948
4	2026	0	2027	0	236,497,500	2028	18.93	4,475,948
5	2027	0	2028	0	236,497,500	2029	18.93	4,475,948
6	2028	0	2029	0	236,497,500	2030	18.93	4,475,948
7	2029	0	2030	0	236,497,500	2031	18.93	4,475,948
8	2030	0	2031	0	236,497,500	2032	18.93	4,475,948
		0		**0**				
							Future Value of Increment	35,661,762

Table 3 – Cash Flow For Donor TID Before Sharing

Tax Increment District No. 11 (Gateway)
Cash Flow Pro Forma

	As of Dec. 31, 2024:	
Cash and Investments:	**$3,787,102**	**(A)**
Future Debt Service Requirements:	**$12,855,004**	**(B)**
Advances from Other Funds (General Fund):	**$2,000,000**	**(C)**

	Revenues				**Expenditures**								**Balances**			
Year	Tax Increments	Exempt Computer Aids	Other Revenue	**Total Revenues (D)**	Debt Service Transfers	DA Payments Riverside III	DA Payments Haven	Capital Outlays	Other Exp.	Transfers to TID 18	Admin	**Total Expenses (E)**	Annual (F) (D - E)	Cumulative (G)	Future Debt Service (H)	Year
2025	4,330,123	445,000	0	**4,775,123**	2,250,838	336,857		2,950,000	0	0	81,000	**5,618,695**	(843,572)	2,943,530	10,604,166	2025
2026	4,475,948	400,500	0	**4,876,448**	2,400,895	400,000		3,050,000	0	0	81,000	**5,931,895**	(1,055,447)	1,888,083	8,203,271	2026
2027	4,475,948	360,450	0	**4,836,398**	2,438,929		29,540		0	0	81,000	**2,549,469**	2,286,929	4,175,013	5,764,342	2027
2028	4,475,948	324,405	0	**4,800,353**	2,460,000		83,567		0	0	81,000	**2,624,567**	2,175,786	6,350,799	3,304,342	2028
2029	4,475,948	291,965	0	**4,767,913**	2,369,500		83,985		0	0	81,000	**2,534,485**	2,233,428	8,584,227	934,842	2029
2030	4,475,948	262,768	0	**4,738,716**	934,842		84,405		0	0	81,000	**1,100,247**	3,638,469	12,222,697	0	2030
2031	4,475,948	236,491	0	**4,712,440**	0		84,827		0	0	81,000	**165,827**	4,546,613	16,769,309	0	2031
2032	4,475,948	212,842	0	**4,688,790**	0				0	0	81,000	**81,000**	4,607,790	**21,377,100**	0	2032
Total	**35,661,762**	**2,534,421**	**0**	**38,196,183**	**12,855,004**	**736,857**	**366,324**	**6,000,000**	**0**	**0**	**648,000**	**20,606,185**				

Final Balance (G - C): 19,377,100

NOTES:

1. Cumulative Balance includes existing Cash and Investments plus annual excess cash flow

2. Debt Service Transfers reduce Future Debt Service Requirements

Table 4 – Cash Flow For Donor TID After Sharing

Tax Increment District No. 11 (Gateway)
Cash Flow Pro Forma

	As of Dec. 31, 2024:	
Cash and Investments:	**$3,787,102**	**(A)**
Future Debt Service Requirements:	**$12,855,004**	**(B)**
Advances from Other Funds (General Fund):	**$2,000,000**	**(C)**

	Revenues				Expenditures										Balances			
Year	Tax Increments	Exempt Computer Aids	Other Revenue	**Total Revenues (D)**	Debt Service Transfers	DA Payments Riverside III	DA Payments Haven	Capital Outlays	Other Exp.	Transfers to TID 18	Transfers to TID 19	Transfers to TID 20	Admin	**Total Expenses (E)**	Annual (F) (D - E)	Cumulative (G)	Future Debt Service (H)	Year
2025	4,330,123	445,000	0	**4,775,123**	2,250,838	336,857		2,950,000	0	0	0	0	81,000	**5,618,695**	(843,572)	2,943,530	10,604,166	2025
2026	4,475,948	400,500	0	**4,876,448**	2,400,895	400,000		3,050,000	0	0	0	0	81,000	**5,931,895**	(1,055,447)	1,888,083	8,203,271	2026
2027	4,475,948	360,450	0	**4,836,398**	2,438,929		29,540		0	0	200,000	300,000	81,000	**3,049,469**	1,786,929	3,675,013	5,764,342	2027
2028	4,475,948	324,405	0	**4,800,353**	2,460,000		83,567		0	0	200,000	300,000	81,000	**3,124,567**	1,675,786	5,350,799	3,304,342	2028
2029	4,475,948	291,965	0	**4,767,913**	2,369,500		83,985		0	0	200,000	300,000	81,000	**3,034,485**	1,733,428	7,084,227	934,842	2029
2030	4,475,948	262,768	0	**4,738,716**	934,842		84,405		0	0	200,000	300,000	81,000	**1,600,247**	3,138,469	10,222,697	0	2030
2031	4,475,948	236,491	0	**4,712,440**	0		84,827		0	0	200,000	300,000	81,000	**665,827**	4,046,613	14,269,309	0	2031
2032	4,475,948	212,842	0	**4,688,790**	0				0	0	200,000	175,000	81,000	**456,000**	4,232,790	**18,502,100**	0	2032
Total	**35,661,762**	**2,534,421**	**0**	**38,196,183**	**12,855,004**	**736,857**	**366,324**	**6,000,000**	**0**	**0**	**1,200,000**	**1,675,000**	**648,000**	**23,481,185**				

Final Balance (G - C): 16,502,100

NOTES:
1. Cumulative Balance includes existing Cash and Investments plus annual excess cash flow
2. Debt Service Transfers reduce Future Debt Service Requirements

Table 5 – Cash Flow For Recipient TID 19 Before Sharing

Tax Increment District No. 19 (Kmart)
Cash Flow Pro Forma

	As of Dec. 31, 2024:	
Cash and Investments:	**$8,438**	**(A)**
Future Debt Service Requirements:	**$0**	**(B)**
Advances from Other Funds (General Fund):	**$10,000**	**(C)**

	Revenues			**Expenditures**				**Balances**			
Year	Tax Increments	Other Revenue	**Total Revenues (D)**	Debt Service Transfers	Other Expenses	Admin	**Total Expenses (E)**	Annual (F) (D - E)	Cumulative (G)	Future Debt Service	Year
2025	0	0	**0**		0	7,500	**7,500**	(7,500)	938	0	2025
2026	0	0	**0**		0	7,500	**7,500**	(7,500)	(6,562)	0	2026
2027	0	0	**0**		1,000,000	7,500	**1,007,500**	(1,007,500)	(1,014,062)	0	2027
2028	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,021,562)	0	2028
2029	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,029,062)	0	2029
2030	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,036,562)	0	2030
2031	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,044,062)	0	2031
2032	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,051,562)	0	2032
2033	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,059,062)	0	2033
2034	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,066,562)	0	2034
2035	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,074,062)	0	2035
2036	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,081,562)	0	2036
2037	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,089,062)	0	2037
2038	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,096,562)	0	2038
2039	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,104,062)	0	2039
2040	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,111,562)	0	2040
2041	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,119,062)	0	2041
2042	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,126,562)	0	2042
2043	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,134,062)	0	2043
2044	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,141,562)	0	2044
2045	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,149,062)	0	2045
2046	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,156,562)	0	2046
2047	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,164,062)	0	2047
2048	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,171,562)	0	2048
Total	**0**	**0**	**0**	**0**	**1,000,000**	**180,000**	**1,180,000**				

NOTES:

Final Balance (G - C): (1,181,562)

TID 19 requires public utilities improvements to support redevelopment of the area

Table 6 – Cash Flow For Recipient TID 19 After Sharing

Tax Increment District No. 19 (Kmart)
Cash Flow Pro Forma

	As of Dec. 31, 2024:	
Cash and Investments:	**$8,438**	**(A)**
Future Debt Service Requirements:	**$0**	**(B)**
Advances from Other Funds (General Fund):	**$10,000**	**(C)**

	Revenues				**Expenditures**				**Balances**			
Year	Tax Increments	Other Revenue	Transfers from TID 11	**Total Revenues (D)**	Debt Service Transfers	Other Expenses	Admin	**Total Expenses (E)**	Annual (F) (D - E)	Cumulative (G)	Future Debt Service	Year
2025	0	0	0	**0**		0	7,500	**7,500**	(7,500)	938	0	2025
2026	0	0	0	**0**		0	7,500	**7,500**	(7,500)	(6,562)	0	2026
2027	0	0	200,000	**200,000**		1,000,000	7,500	**1,007,500**	(807,500)	(814,062)	0	2027
2028	0	0	200,000	**200,000**		0	7,500	**7,500**	192,500	(621,562)	0	2028
2029	0	0	200,000	**200,000**		0	7,500	**7,500**	192,500	(429,062)	0	2029
2030	0	0	200,000	**200,000**		0	7,500	**7,500**	192,500	(236,562)	0	2030
2031	0	0	200,000	**200,000**		0	7,500	**7,500**	192,500	(44,062)	0	2031
2032	0	0	200,000	**200,000**		0	7,500	**7,500**	192,500	148,438	0	2032
2033	0	0		**0**		0	7,500	**7,500**	(7,500)	140,938	0	2033
2034	0	0		**0**		0	7,500	**7,500**	(7,500)	133,438	0	2034
2035	0	0		**0**		0	7,500	**7,500**	(7,500)	125,938	0	2035
2036	0	0		**0**		0	7,500	**7,500**	(7,500)	118,438	0	2036
2037	0	0		**0**		0	7,500	**7,500**	(7,500)	110,938	0	2037
2038	0	0		**0**		0	7,500	**7,500**	(7,500)	103,438	0	2038
2039	0	0		**0**		0	7,500	**7,500**	(7,500)	95,938	0	2039
2040	0	0		**0**		0	7,500	**7,500**	(7,500)	88,438	0	2040
2041	0	0		**0**		0	7,500	**7,500**	(7,500)	80,938	0	2041
2042	0	0		**0**		0	7,500	**7,500**	(7,500)	73,438	0	2042
2043	0	0		**0**		0	7,500	**7,500**	(7,500)	65,938	0	2043
2044	0	0		**0**		0	7,500	**7,500**	(7,500)	58,438	0	2044
2045	0	0		**0**		0	7,500	**7,500**	(7,500)	50,938	0	2045
2046	0	0		**0**		0	7,500	**7,500**	(7,500)	43,438	0	2046
2047	0	0		**0**		0	7,500	**7,500**	(7,500)	35,938	0	2047
2048	0	0		**0**		0	7,500	**7,500**	(7,500)	28,438	0	2048
Total	**0**	**0**		**1,200,000**	**0**	**1,000,000**	**180,000**	**1,180,000**				

NOTES:

Final Balance (G - C): 18,438

Table 5 – Cash Flow For Recipient TID 20 Before Sharing

Tax Increment District No. 20 (Bridgeview Plaza)
Cash Flow Pro Forma

	As of Dec. 31, 2024:	
Cash and Investments:	**$21,214**	**(A)**
Future Debt Service Requirements:	**$0**	**(B)**
Advances from Other Funds (General Fund):	**$10,000**	**(C)**

	Revenues			**Expenditures**				**Balances**			
Year	Tax Increments	Other Revenue	**Total Revenues (D)**	Debt Service Transfers	Other Expenses	Admin	**Total Expenses (E)**	Annual (F) (D - E)	Cumulative (G)	Future Debt Service	Year
2025	359	0	**359**		0	7,500	**7,500**	(7,141)	14,073	0	2025
2026	0	0	**0**		0	7,500	**7,500**	(7,500)	6,573	0	2026
2027	0	0	**0**		1,500,000	7,500	**1,507,500**	(1,507,500)	(1,500,927)	0	2027
2028	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,508,427)	0	2028
2029	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,515,927)	0	2029
2030	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,523,427)	0	2030
2031	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,530,927)	0	2031
2032	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,538,427)	0	2032
2033	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,545,927)	0	2033
2034	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,553,427)	0	2034
2035	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,560,927)	0	2035
2036	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,568,427)	0	2036
2037	0	0	**0**		0	7,500	**7,500**	(7,500)	(1,575,927)	0	2037
2038	0	1	**1**		0	7,500	**7,500**	(7,499)	(1,583,426)	0	2038
2039	0	1	**1**		0	7,500	**7,500**	(7,499)	(1,590,925)	0	2039
2040	0	2	**2**		0	7,500	**7,500**	(7,498)	(1,598,423)	0	2040
2041	0	2	**2**		0	7,500	**7,500**	(7,498)	(1,605,921)	0	2041
2042	0	3	**3**		0	7,500	**7,500**	(7,497)	(1,613,418)	0	2042
2043	0	3	**3**		0	7,500	**7,500**	(7,497)	(1,620,915)	0	2043
2044	0	4	**4**		0	7,500	**7,500**	(7,496)	(1,628,411)	0	2044
2045	0	4	**4**		0	7,500	**7,500**	(7,496)	(1,635,907)	0	2045
2046	0	5	**5**		0	7,500	**7,500**	(7,495)	(1,643,402)	0	2046
2047	0	5	**5**		0	7,500	**7,500**	(7,495)	(1,650,897)	0	2047
2048	0	6	**6**		0	7,500	**7,500**	(7,494)	(1,658,391)	0	2048
Total	**359**	**36**	**395**	**0**	**1,500,000**	**180,000**	**1,680,000**				

NOTES:

Final Balance (G - C): (1,668,391)

TID 19 requires public utilities improvements to support redevelopment of the area

Table 6 – Cash Flow For Recipient TID 20 After Sharing

Tax Increment District No. 20 (Bridgeview Plaza)
Cash Flow Pro Forma

	As of Dec. 31, 2024:	
Cash and Investments:	**$21,214**	**(A)**
Future Debt Service Requirements:	**$0**	**(B)**
Advances from Other Funds (General Fund):	**$10,000**	**(C)**

	Revenues				Expenditures				Balances			
Year	Tax Increments	Other Revenue	Transfers from TID 11	Total Revenues (D)	Debt Service Transfers	Other Expenses	Admin	Total Expenses (E)	Annual (F) (D - E)	Cumulative (G)	Future Debt Service	Year
2025	359	0	0	**359**		0	7,500	**7,500**	(7,141)	14,073	0	2025
2026	0	0	0	**0**		0	7,500	**7,500**	(7,500)	6,573	0	2026
2027	0	0	300,000	**300,000**		1,500,000	7,500	**1,507,500**	(1,207,500)	(1,200,927)	0	2027
2028	0	0	300,000	**300,000**		0	7,500	**7,500**	292,500	(908,427)	0	2028
2029	0	0	300,000	**300,000**		0	7,500	**7,500**	292,500	(615,927)	0	2029
2030	0	0	300,000	**300,000**		0	7,500	**7,500**	292,500	(323,427)	0	2030
2031	0	0	300,000	**300,000**		0	7,500	**7,500**	292,500	(30,927)	0	2031
2032	0	0	175,000	**175,000**		0	7,500	**7,500**	167,500	136,573	0	2032
2033	0	0		**0**		0	7,500	**7,500**	(7,500)	129,073	0	2033
2034	0	0		**0**		0	7,500	**7,500**	(7,500)	121,573	0	2034
2035	0	0		**0**		0	7,500	**7,500**	(7,500)	114,073	0	2035
2036	0	0		**0**		0	7,500	**7,500**	(7,500)	106,573	0	2036
2037	0	0		**0**		0	7,500	**7,500**	(7,500)	99,073	0	2037
2038	0	0		**0**		0	7,500	**7,500**	(7,500)	91,573	0	2038
2039	0	0		**0**		0	7,500	**7,500**	(7,500)	84,073	0	2039
2040	0	0		**0**		0	7,500	**7,500**	(7,500)	76,573	0	2040
2041	0	0		**0**		0	7,500	**7,500**	(7,500)	69,073	0	2041
2042	0	0		**0**		0	7,500	**7,500**	(7,500)	61,573	0	2042
2043	0	0		**0**		0	7,500	**7,500**	(7,500)	54,073	0	2043
2044	0	0		**0**		0	7,500	**7,500**	(7,500)	46,573	0	2044
2045	0	0		**0**		0	7,500	**7,500**	(7,500)	39,073	0	2045
2046	0	0		**0**		0	7,500	**7,500**	(7,500)	31,573	0	2046
2047	0	0		**0**		0	7,500	**7,500**	(7,500)	24,073	0	2047
2048	0	0		**0**		0	7,500	**7,500**	(7,500)	16,573	0	2048
Total	**359**	**0**		**1,675,359**	**0**	**1,500,000**	**180,000**	**1,680,000**				

NOTES:

Final Balance (G - C): 6,573

SECTION 9:

Annexed Property

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

SECTION 10:

Estimate of Property to be Devoted to Retail Business

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

SECTION 11:

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

Zoning Ordinances

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

Master (Comprehensive) Plan and Map

The proposed Plan Amendment is in general conformance with the City's Comprehensive Plan identifying the area as appropriate for blight elimination.

Building Codes and Ordinances

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

SECTION 12:
Statement of the Proposed Method for the Relocation of any Persons to be Displaced

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

SECTION 13:
How Amendment of the Tax Incremental District Promotes the Orderly Development of the City

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

SECTION 14:
List of Estimated Non-Project Costs

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

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

The City anticipates no non-project costs as a result of this Plan Amendment.

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

SAMPLE

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

RE: Project Plan Amendment for Tax Incremental District No. 11

Dear Mayor:

Wisconsin Statute 66.1105(4)(f) requires that a project plan for a tax incremental financing district include an opinion provided by the City Attorney advising as to whether the plan is complete and complies with Wisconsin Statute 66.1105. As City Attorney for the City of La Crosse, I have been asked to review the above-referenced project plan amendment for compliance with the applicable statutory requirements. Based upon my review, in my opinion, the amended Project Plan for the City of La Crosse Tax Incremental District No. 11 is complete and complies with the provisions of Wisconsin Statute 66.1105.

Sincerely,

City Attorney

SECTION 16:
Calculation of the Share of Projected Tax Increments Estimated to be Paid by the Owners of Property in the Overlying Taxing Jurisdictions

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

City of La Crosse, Wisconsin							
Tax Increment District No. 11							
Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlaying district would pay by jurisdiction.							
Revenue Year	La Crosse County	City of La Crosse	La Crosse School District	Onalaska School District	Technical College District	Total	Revenue Year
2025	516,026	1,880,109	1,728,457	0	205,531	4,330,123	2025
2026	533,404	1,943,425	1,786,667	0	212,453	4,475,948	2026
2027	533,404	1,943,425	1,786,667	0	212,453	4,475,948	2027
2028	533,404	1,943,425	1,786,667	0	212,453	4,475,948	2028
2029	533,404	1,943,425	1,786,667	0	212,453	4,475,948	2029
2030	533,404	1,943,425	1,786,667	0	212,453	4,475,948	2030
2031	533,404	1,943,425	1,786,667	0	212,453	4,475,948	2031
2032	533,404	1,943,425	1,786,667	0	212,453	4,475,948	2032
Totals	**4,249,853**	**15,484,083**	**14,235,124**	**0**	**1,692,701**	**35,661,762**	
Notes:							