

# Memo

To: Village Board

Fr: Trevor Fuller, Planning and Zoning Administrator

Re: CONSIDERATION OF RESOLUTION 2015 – 29 APPROVING AN AMENDMENT TO THE PROJECT PLAN AND BOUNDARIES OF TAX INCREMENTAL DISTRICT NO. 1, VILLAGE OF ALLOUEZ, WISCONSIN

Date: September 11, 2015

Attached is the proposed amendment to the boundaries and project plan for Allouez TID#1, as well as a resolution in support of said amendments. Also attached, are the minutes from the August 31<sup>st</sup> Plan Commission meeting and the August 31<sup>st</sup> Joint Review Board meeting, discussing the amendment.

## Background:

The project plan for TID#1 was officially adopted by the Village Board on October 18, 2011, with the district becoming effective for valuation purposes on January 1, 2012. Ehlers was contracted by the village to aid in the creation of the TID. The TID was created as a rehabilitation TID, focused on infill development and redevelopment projects within the boundaries. These boundaries were set to address known projects at the time (e.g. Marine Street, the old Village Hall site, etc.).

## Request:

Through the corridor study, the village has identified other potential areas, outside of the TID, where rehabilitation projects could take place. The village requested Ehlers analyze the feasibility of amending the parcels identified in these areas into the current TID boundaries (Parcels AL-1955-Q-46, AL-50-12, AL-50-17, AL-56-2, AL-78, AL78-1, AL-79).

The village must adopt an amended project plan by September 30<sup>th</sup>, in order for the amendment to be effective January 1, 2016.

Village Board is asked to review the proposed boundary and project plan amendments to Allouez TID#1 and adopt the proposed resolution, recommending approval of the amendments by the Joint Review Board.

August 31, 2015 (Joint Review Board)

**JOINT REVIEW BOARD  
MONDAY, AUGUST 31, 2015  
5:00PM, ALLOUEZ VILLAGE HALL**

CALL TO ORDER

Johnson called the meeting to order at 5:02 p.m.

Present: Andrew Sarnow (Green Bay Public Schools), Bob Matthews (Northeast Wisconsin Technical College) Chuck Lamine (Brown County), Jim Rafter (Village Representative), Jim Genrich (Public Member)  
Also Present: Greg Johnson (Ehlers), Brad Lange, Trevor Fuller

CONSIDERATION AND APPOINTMENT OF THE JOINT REVIEW BOARD'S PUBLIC MEMBER

Fuller introduced Genrich to the Board.

**Lamine / Matthews moved to appoint Genrich as the Joint Review Board's Public Member. Motion carried.**

ELECTION OF CHAIRPERSON

**Lamine / Genrich moved to elect Rafter Chairperson. Motion carried.**

DISCUSS RESPONSIBILITIES OF THE JOINT REVIEW BOARD

Johnson discussed the statutory requirements involved in creating a tax incremental district. The Joint Review Board has the same duties now as when the Allouez TID#1 was created in 2011.

Johnson went over the timeline of the amendment process.

REVIEW & DISCUSS PROJECT PLAN AMENDMENT

Johnson went over the primary amendments being presented – expanding the boundaries and increasing the amount of development incentives as a direct reflection of expanding the boundaries. Background was provided on the considerations that went into creating the original boundaries and project plan. The original intent was to help develop the old Village Hall property and other areas with known development potential at the time. Through the Riverside Drive and Webster Avenue Corridor Study, other areas were identified as having potential for development.

Fuller spoke about the corridor study.

The Board asked staff and discussed the following:

- Why the proposed amended areas were not originally included.
- What types of development has been identified.
- Standards required as part of the developer's agreement.

August 31, 2015 (Joint Review Board)

- Parcels included in the original TID#1 boundaries and in the amended boundaries.
- The land tests that are required.
- The management practices of the TID by the village.
- Where the current increment came from.
- How projects are supported.
- What changes will occur to the plan.
- The criteria used to approve the plan.
- Any potential red flags.

SET NEXT MEETING DATE

Meeting Date: Monday, October 5<sup>th</sup>, 5:30p.m. Allouez Village Hall, 1900 Libal Street.

ADJOURN

**Genrich / Matthews moved to adjourn at 5:40p.m. Motion carried.**

Minutes submitted by Trevor Fuller, Planning & Zoning Administrator

August 31, 2015 (Plan Commission Meeting)

**PLAN COMMISSION MEETING  
MONDAY, AUGUST 31, 2015  
6:00PM, ALLOUEZ VILLAGE HALL**

CALL TO ORDER / ROLL CALL

Kornowske called the meeting to order at 6:04p.m.

Present: W. Kornowske, P. Dart, K. Hansen, A. Kowalzek-Adrians, R. Retzlaff,  
J. Wheeler, H. Nohr

Also Present: G. Johnson (Ehlers), B. Lange, C. Pickett, T. Fuller

Excused: H. Ropp

MODIFY / ADOPT AGENDA

**Dart / Hansen moved to adopt the agenda as presented. Motion carried.**

MINUTES FROM JULY 27, 2015

**Hansen / Dart moved to approve minutes from July 27, 2015 as amended. Delete August 17, 2015 as the next meeting date and replace with August 31, 2015. Motion carried (Retzlaff abstained).**

ANNOUNCEMENTS

- Wheeler gave a brief introduction of himself.
- Nohr gave a brief introduction of herself.
- Staff announced that the State Historic Preservation Review Board approved the nominations of the Pump House on Greene Avenue and the Water Department Building (Community Center) on Webster Avenue to be listed on the State Historic Register.

PUBLIC APPEARANCES

None.

PUBLIC HEARING REGARDING THE PROPOSED AMENDMENT OF BOUNDARIES AND PROJECT PLAN FOR TAX INCREMENTAL DISTRICT #1

Johnson (TIF consultant with Ehlers) gave an overview of the requirements referenced in state statutes for a tax incremental district (TID), as well as the economic benefits a TID can bring to the area. Background was provided on the considerations that went into creating the original boundaries and project plan. TID#1 was created in 2011, with the intent to help develop the old Village Hall property and other areas with known development potential at the time. Two main initiatives the village established with the creation of TID#1 is the Façade Improvement Program and a general application process for developers, which defines specific criteria and requirements an interested developer would need to follow.

August 31, 2015 (Plan Commission Meeting)

Johnson went over the primary amendments being presented – expanding the boundaries to include parcels that were identified as having development potential in the recently completed corridor study and making a small adjustment to the project expenditure authority (development incentives to account for the expanding the boundaries).

Johnson referenced specific amendments and noted that these changes are guidelines and not specific project expenditures.

- Pg. 21 – Amendment to the costs that can be supported by the increment generated.
- Pg. 26 – An update in the construction timeline and potential construction values.
- Pg. 27 – The amount of annual increment that can be generated if the construction values mentioned on page 26 are realized.
- Pg. 28 – Cash flow analysis updated to illustrate the level of costs that could be supported with the potential increment generated.

Johnson went over the timeline of the amendment process.

The commission discussed the following:

- The land tests that are applied when creating and amending the boundaries of a TID –current increment value of TID #1 plus value of parcels being added to the TID cannot exceed 12% of the total equalized value of the village, at least 50% of the land in the TID is in need of rehabilitation as defined in the TID statutes and not more than 25% of the area can be considered vacant.
- The borrowing method referenced in the plan – general obligation bond versus revenue bond.

**Dart / Hansen moved to close the hearing at 6:28 p.m.**

**CONSIDERATION OF RESOLUTION DESIGNATING PROPOSED AMENDED BOUNDARIES AND APPROVING A PROJECT PLAN AMENDMENT FOR TAX INCREMENTAL DISTRICT #1, VILLAGE OF ALLOUEZ, WISCONSIN**

The commission discussed if every parcel satisfies the “but for” argument. The commission also discussed the differences between creating a second and separate TID versus amending TID#1.

**Retzlaff / Hansen moved to adopt Resolution 2015-29. Motion carried.**

**APPROVAL OF RIVERSIDE DRIVE AND WEBSTER AVENUE CORRIDOR STUDY**

Staff provided an overview of why the village commissioned GRAEF Engineering and Planning to conduct a corridor study of Riverside Drive and Webster Avenue – to take into account the existing conditions of the corridors, to analyze current market conditions, and to work with residents and land owners in creating a vision for the future development of Allouez. GRAEF presented their final plan to the Village Board at the July 7, 2015 meeting.

August 31, 2015 (Plan Commission Meeting)

The Village Board asked the Plan Commission, Economic Development Committee, and Public Works Committee to review the plan and provide comment prior to action on the plan.

Staff said that GRAEF did an excellent job incorporating land owners, residents, village staff, and DOT opinion throughout the whole process. The only comment to date, after the final presentation, has been to be sure the village's Outdoor Recreation and Open Space Plan update aligns with the study. Staff will be sure that the consultant for the Outdoor Recreation and Open Space Plan is aware of the study.

Commission talked about projects that could help realize the study.

Commission asked if there is a retention of services contract with GRAEF and what that includes.

**Dart / Kowalzek-Adrians moved to approve Riverside Drive and Webster Avenue Corridor Study. Motion carried.**

#### UPDATE ON WISDOT HWY 57/RIVERSIDE DRIVE RECONSTRUCTION PROJECT

Staff gave an update on the WisDOT Highway 57/Riverside Drive reconstruction project. As a result of the changes made in the state biennial budget to the funding of TRANS75 and the Village Board's decision to remove the bicycle accommodations, the project is under further review by the state DOT and Federal Highway Administration.

#### DISCUSSION OF ANNUAL SITE TOUR

Staff said that the plan commission does an annual site tour as a way to get a closer look at past, present, and future planning projects in Allouez. The tour enables the plan commission to identify parts of different projects that work well and parts that could use more attention or a change of strategy. Staff recommended the tour be different than the regularly scheduled monthly meeting, as those agendas are already beginning to fill up.

The plan commission decided to visit the below sites on a date to be determined by a Doodle survey.

- Webster Avenue and St. Joseph Street intersection.
- Webster Avenue and Derby Lane intersection.
- Former Brennan Buick Used Car Lot on St. Joseph Street and Riverside Drive.

#### NEXT MEETING DATE (September 28<sup>th</sup>) AND AGENDA ITEMS

Next Meeting Date: Monday, September 28, 2015, 6:00p.m.  
Site tour TBD.

Agenda Items: Krist Oil PDD, update on TID#1 amendment, update on WisDOT HWY 57/Riverside Drive reconstruction project, discussion on the 0.5% sales tax legislation, report on Brown County's schedule for the

August 31, 2015 (Plan Commission Meeting)

reconstruction of Webster Avenue, report on how the Brown County Transportation Plan effects the village.

ADJOURNMENT

**Retzlaff / Hansen moved to adjourn at 7:01 p.m. Motion carried.**

Minutes submitted by Trevor Fuller, Planning & Zoning Administrator

# Memo

To: Plan Commission

Fr: Trevor Fuller, Planning and Zoning Administrator

Re: CONSIDERATION OF RESOLUTION DESIGNATING PROPOSED AMENDED BOUNDARIES AND APPROVING A PROJECT PLAN AMENDMENT FOR TAX INCREMENTAL DISTRICT #1, VILLAGE OF ALLOUEZ, WISCONSIN

Date: August 20, 2015

Attached is the proposed amendment to the boundaries and project plan for Allouez TID#1, as well as a resolution in support of said amendments.

Background:

The project plan for TID#1 was officially adopted by the Village Board on October 18, 2011, with the district becoming effective for valuation purposes on January 1, 2012. Ehlers was contracted by the village to aid in the creation of the TID. The TID was created as a rehabilitation TID, focused on infill development and redevelopment projects within the boundaries. These boundaries were set to address known projects at the time (e.g. Marine Street, the old Village Hall site, etc.).

Request:

Through the corridor study, the village has identified other potential areas, outside of the TID, where rehabilitation projects could take place. The village requested Ehlers analyze the feasibility of amending the parcels identified in these areas into the current TID boundaries (Parcels AL-1955-Q-46, AL-50-12, AL-50-17, AL-56-2, AL-78, AL78-1, AL-79).

The village must adopt an amended project plan by September 30<sup>th</sup>, in order for the amendment to be effective January 1, 2016.

Plan Commission is asked to review the proposed boundary and project plan amendments to Allouez TID#1 and adopt the proposed resolution, recommending approval of the amendments by the Village Board and Joint Review Board.

VILLAGE OF ALLOUEZ, WI  
TAX INCREMENTAL REHAB DISTRICT NO. 1  
PROJECT PLAN & BOUNDARY AMENDMENT  
Proposed Timetable - 7/29/15

<u>ACTION DATE</u>	<u>STEP</u>
June	<b>Village will provide</b> Ehlers with a list of the parcel tax key #'s within the amended area to the District, pertinent parcel information, the maps, list of projects and costs, etc.
	<b>Ehlers will</b> prepare & provide an applicable findings report.
	<b>Ehlers will</b> prepare & provide the Village with a feasibility analysis report, options, and/or draft project plan document
	Zoning & Planning Committee makes a motion to call for a public hearing (optional)
Aug. 11	<b>Ehlers' will</b> e-mail a Notice to Official Village Newspaper of organizational JRB meeting & public hearing. (cc: Village)
	<b>Ehlers will</b> provide Village with a draft of a notice that must be sent to property owners within the proposed TID, for the Village's use.
	<b>Ehlers will</b> mail notification letters, along with required enclosures, to overlapping taxing jurisdictions of JRB organizational meeting & public hearing, as well as the agenda - to be posted by the Village. (cc: Village & attorney) <i>(Letters must be postmarked prior to first publication).</i>
Aug. 11 – 16	<b>Village will</b> send notices, along with required enclosures, to applicable properties within proposed boundaries. (cc: Ehlers & attorney). <i>(Letters must be postmarked prior to first publication &amp; at least 15 days prior to hearing). Properties may be removed, but may not be added after publications.</i>
Aug.	<b>Ehlers will</b> provide Village, overlapping taxing entities, and/or Village Attorney with [revised] draft Project Plan document, if not yet provided and/or necessary, as well as agenda language (Village to post) & resolution (Village to distribute) for first meetings, and will also request legal opinion of the plan.
Aug. 17	First Publication of Public Hearing & JRB Meeting Notice <i>(Week prior to second notice &amp; at least 5 days prior to JRB meeting)</i>
Aug. 24	Second Publication of Public Hearing & JRB Meeting Notice. <i>(At least 7 days prior to public hearing)</i>
Aug. 31	Joint Review Board meets to review plan, appoint chairperson and public member and set next meeting date. <i>(Prior to public hearing)</i>
	Zoning & Planning Committee Public Hearing on Project Plan and TID boundary. <i>(Within 14 days of second publication)</i>
	Zoning & Planning Committee reviews Plan & approval of District Project Plan and boundaries.
Aug. – Sept.	<b>Ehlers will</b> provide Village & Village Attorney with revised draft Project Plan, if necessary, as well as agenda language (Village to post) & resolution (Village to distribute) for Village Board meeting.
Sept. 15	Village Board reviews plan & adopts resolution approving District Project Plan and boundaries.
Sept. 16	<b>Ehlers' will</b> e-mail a Class 1 Notice to Official Village Newspaper of JRB meeting. (cc: Village)
	<b>Ehlers will</b> mail notices & required attachments to JRB of the final meeting, along with the Agenda (Village to post). (cc: Village & Attorney) <i>(Letters must be postmarked prior to publication).</i>
Sept. 23	Publication of JRB Meeting Notice <i>(At least 5 days prior to meeting)</i>
Sept. 28 – Oct. 14	Joint Review Board considers approval of District Project Plan and boundaries. <i>(Within 30 days of notification of meeting / receipt of Zoning &amp; Planning Committee &amp; Village Board resolutions)</i>
Sept. – Oct.	<b>Ehlers will</b> gather, prepare, and submit state forms & required documents to the state, once the <b>2015</b> assessed parcel values are available (following the BOR) and we receive all remaining maps, legal descriptions, parcel information, documents, etc. <b>from the Village. DOR filing deadline October 31.</b>

Village Board meets 1<sup>st</sup> & 3<sup>rd</sup> Tuesday @ 6:30 p.m.  
Zoning and Planning Committee meets 4<sup>th</sup> Monday @ 6:30 p.m.  
The Green Bay Press Gazette  
publish M – F, deadline 3 business days prior  
legals@greenbaypressgazette.com

August 10 – 14, 2015

Tax Key Number  
Property Owner Name  
Property Owner Address  
City, State Zip

**RE: Notice of Public Hearing Proposed Tax Incremental Financing District No. 1 Boundaries and Project Plan**

Dear Property Owner:

The Village of Allouez Plan Commission has developed a draft amended plan for the Village of Allouez's Tax Incremental District No. 1 (the "District") in order to further promote rehabilitation of properties and/or conservation of properties within the proposed District amended boundaries. In accordance with Wisconsin State Statutes, the Plan Commission has preliminarily determined that at least 50% of the area identified within the designated boundaries of the District qualify as being in need of rehabilitation.

This designation is being made for the purposes of allowing for the possible use of Tax Incremental Financing to assist in the construction of public improvements and to provide other incentives for development and redevelopment in the proposed District boundaries. This designation will not affect your property valuation and is not a precursor to acquiring private property by the Village via eminent domain or any other means. The goal of the Tax Incremental Financing program is to enhance the value of the properties affected.

You have been identified as an owner of real property located within the boundaries of the area proposed to be added by amendment. Because your property falls within the boundary of the proposed amendment area, you are being provided notice as required by Wisconsin State Statutes Section 66.1105(4)(a) and (c). **A public hearing on this matter is scheduled for August 31, 2015 at 6:00 p.m. at the Allouez Village Hall, located at 1900 Libal Street. A copy of the public hearing notice is also attached.**

You are encouraged to attend this hearing if you have questions as the Tax Incremental Financing program will be explained and the Project Plan discussed. All citizens interested in commenting on the plan will be afforded a reasonable opportunity to be heard.

Additional information, including the report finding the properties to determine the designation as defined by Wisconsin State Statutes 66.1337(2m)(a), is available for your inspection and review at the Village Hall.

Sincerely,

**VILLAGE OF ALLOUEZ**

Village President Randy Gast

cc: Ehlers & Associates, Inc.  
Dennis Duffy, Village Attorney

**NOTICE OF PUBLIC HEARING  
AND JOINT REVIEW BOARD MEETING  
REGARDING THE PROPOSED AMENDMENT OF  
THE BOUNDARIES AND PROJECT PLAN  
TO TAX INCREMENTAL DISTRICT NO. 1  
IN THE VILLAGE OF ALLOUEZ, WISCONSIN**

Notice is Hereby Given that the Village of Allouez will hold an organizational Joint Review Board meeting on August 31, 2015 at 5:00 p.m. at the Allouez Village Hall, located at 1900 Libal Street. The purpose of this meeting is to organize a Joint Review Board for purposes of considering the proposed Project Plan for Tax Incremental District No. 1 (the "District").

Notice is Hereby Given that the Zoning & Planning Commission of the Village of Allouez will hold a public hearing on August 31, 2015 at 6:00 p.m. at the Allouez Village Hall, located at 1900 Libal Street, for the purpose of providing the community a reasonable opportunity to comment upon the proposed amendment of the District.

The proposed amendment is to add additional territory to the existing District's boundaries, and to amend the Project Plan to update project costs for the undertaking of additional expenditures. The proposed boundaries to be added from the original District boundary would be within an area generally described as follows: 2200 Riverside Drive, 2150 Riverside Drive, 2222 Riverside Drive, 1950 S. Webster Avenue, 1921 Riverside Drive, 74 Webster Heights Drive, and 2120 Riverside Drive.

Proposed additional and updated projects costs include various public improvements and cash grants to owners or lessee or developers of land located within the district (development incentives) and professional and organizational services, administrative costs, and finance costs.

All interested parties will be given a reasonable opportunity to express their views on the proposed amendment of the District, the proposed projects and amended boundaries of the District, and the proposed Project Plan thereof. A copy of the Project Plan, including a description of the proposed amended boundaries, will be available for viewing in the offices of the Village Clerk at the Allouez Village Hall, located at 1900 Libal Street, during normal business hours and will be provided upon request.

Such hearing shall be public and citizens and interested parties shall then be heard. This hearing may be adjourned from time to time.

By Order of the Village of Allouez, Wisconsin

*Published  
August 17, 2015  
& August 24, 2015*

RESOLUTION NO. \_\_\_\_\_

**RESOLUTION DESIGNATING PROPOSED AMENDED BOUNDARIES  
AND APPROVING A PROJECT PLAN AMENDMENT  
FOR TAX INCREMENTAL DISTRICT NO. 1,  
VILLAGE OF ALLOUEZ, WISCONSIN**

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

WHEREAS, Tax Incremental District No. 1 (the "District") was created by the Village on October 10, 2011 as a rehabilitation - conservation district; and

WHEREAS, the Village now desires to amend the Project Plan and boundaries of the District in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

WHEREAS, such amendment will cause territory to be added to the District, providing incentive and opportunities for additional private development and redevelopment; and

WHEREAS, such amendment will also modify the categories, locations or costs of the Projects to be undertaken, providing incentives and opportunities for additional private development and redevelopment; and

WHEREAS, an amended Project Plan for the District (the "Amendment") 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 Village 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 amendment of the district promotes the orderly development of the Village;
- k. An opinion of the Village Attorney or of an attorney retained by the Village advising that the plan is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).

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 Brown County, the Green Bay Area School District, and the Northeast Wisconsin 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 Plan Commission, on August 31, 2015 held a public hearing concerning the proposed amendment to the

Project Plan and boundaries of the District, providing interested parties a reasonable opportunity to express their views thereon.

NOW, THEREFORE, BE IT RESOLVED by the Plan Commission of the Village of Allouez that:

1. It recommends to the Village Board that the boundaries of Tax Incremental District No. 1 be amended as designated in Exhibit A of this Resolution.
2. It approves and adopts the amended Project Plan for the District, attached as Exhibit B, and recommends its approval to the Village Board.
3. Amendment of the Project Plan and Boundaries of the District promotes orderly development in the Village.

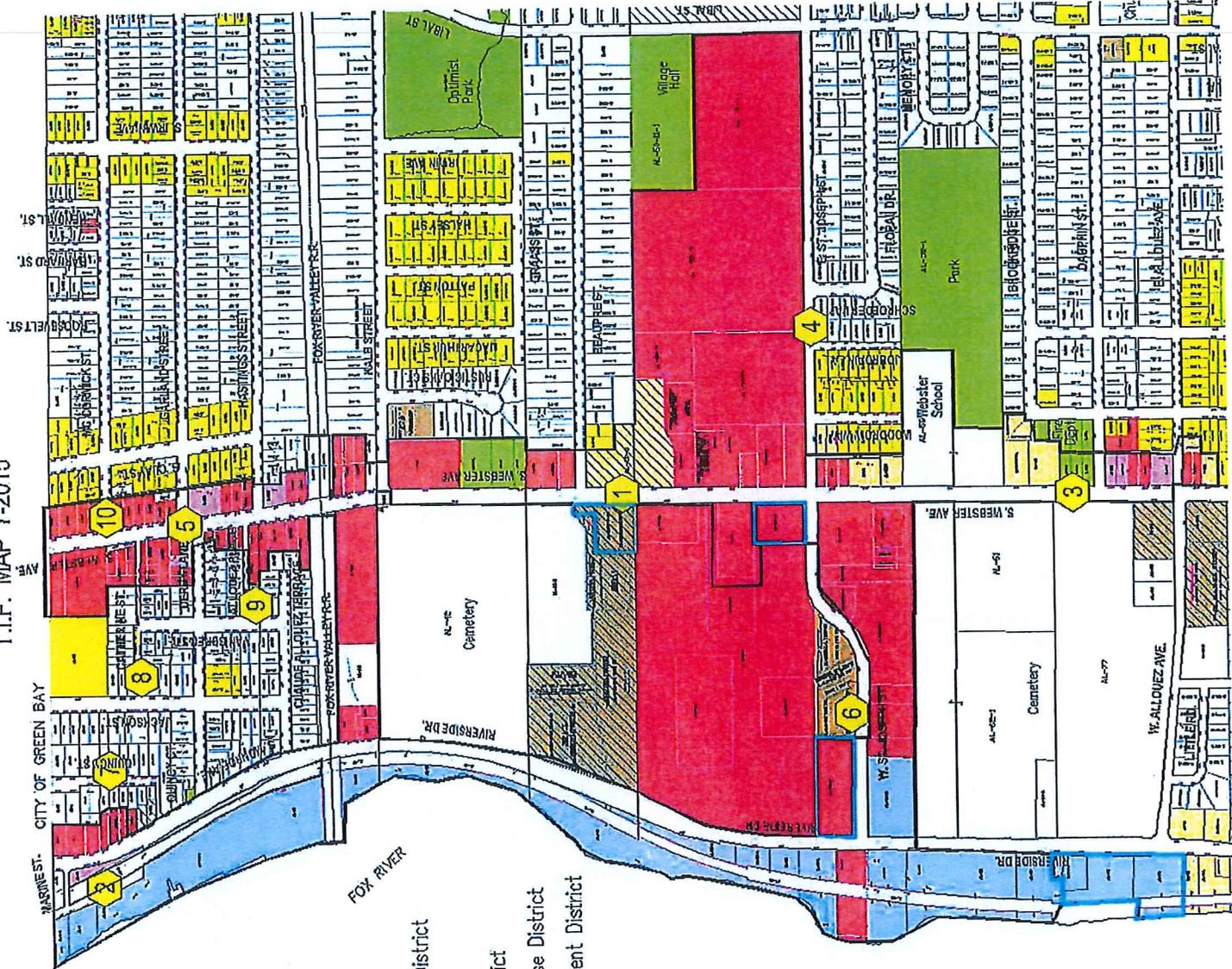
Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2015

\_\_\_\_\_  
Plan Commission Chair

\_\_\_\_\_  
Secretary of the Plan Commission

VILLAGE OF ALLOUÉZ  
T.I.F. MAP 7-2015

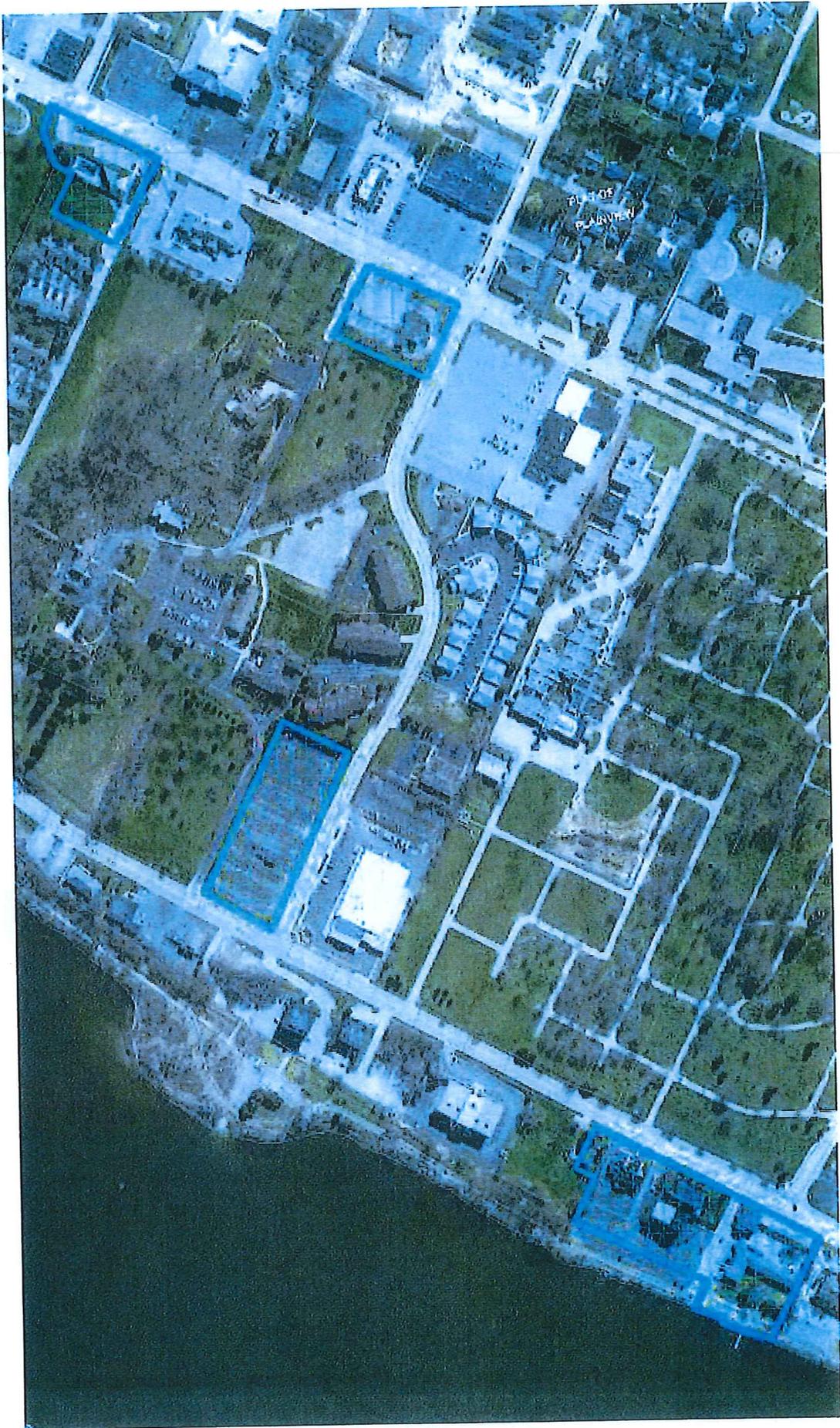
CITY OF GREEN BAY



**LEGEND**

- "A" Residential
- "B" Residential
- High Density District
- "C" Professional Office District
- "E" Commercial District
- "F" Light Industrial District
- "G" Highway Business Use District
- PDD—Planned Development District
- Village Owned

- Parcels Added
- T.I.F. #1
- 1 T.I.F. MAPPABLE PROJECTS (SEE ATTACHED SHEET)



August 10, 2015

# Project Plan for the Territory & Project Plan Amendment of Tax Incremental District No. 1



Organizational Joint Review Board Meeting Held:	Scheduled for: August 31, 2015
Public Hearing Held:	Scheduled for: August 31, 2015
Consideration for Adoption by Plan Commission:	Scheduled for: August 31, 2015
Consideration for Adoption by Village Board:	Scheduled for September 15, 2015
Approval by the Joint Review Board:	Scheduled for: TBD



# Tax Incremental District No. 1 Territory & Project Plan Amendment

## Village of Allouez Officials

### Village Board

Randy Gast  
Lynn Green  
Penny Dart  
Bob Dennis  
Jim Rafter  
Rob Atwood  
Matthew Harris

Village President  
Village Trustee  
Village Trustee  
Village Trustee  
Village Trustee  
Village Trustee  
Village Trustee

### Village Staff

Brad Lange  
Debbie Baenen  
Trevor Fuller  
Clara Pickett  
Dennis Duffy

Village Administrator  
Village Clerk  
Planning & Zoning Administrator  
Finance Director  
Village Attorney

### Plan Commission

### Joint Review Board

Village Representative  
Brown County  
Northeast Wisconsin Technical College District  
Green Bay Area School District  
Public Member



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## SECTION 1: Executive Summary

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### Description of District

#### Type of District, Size and Location

Tax Incremental District (“TID”) No. 1 (the “TID” or “District”) is an existing rehabilitation - conservation district, which was created by a resolution of the Village of Allouez (“Village”) Village Board adopted on October 18, 2011 (the “Creation Resolution”).

#### Amendments

The District has not been previously amended.

#### Purpose(s) of this Amendment

To further facilitate development and redevelopment within areas adjacent to the District, the Village desires to amend its boundaries to add territory. A map, located in Section 3 of this plan, identifies the Territory to be added and its geographic relationship to the existing District’s boundaries. The proposed boundaries to be added from the original District boundary would be within an area generally described as follows: 2200 Riverside Drive, 2150 Riverside Drive, 2222 Riverside Drive, 1950 S. Webster Avenue, 1921 Riverside Drive, 74 Webster Heights Drive, and 2120 Riverside Drive.

This amendment will cause territory to be added to the District, providing incentive and opportunities for additional private development and redevelopment.

This amendment will modify the categories, locations or costs of the Projects to be undertaken, providing incentive and opportunities for additional private development and redevelopment.

#### Estimated Total Project Expenditures

The Village will maintain project expenditures of approximately \$13,950,000 to undertake projects as listed in the original Project Plan. The Village also intends to make additional project expenditures of approximately \$500,000 within the original District area in the form of an increased allowance for development incentives. The Expenditure Period of this District terminates on October 18, 2033. The remaining and additional projects to be undertaken pursuant to this Project Plan are expected to be paid with increment generated or financed with General Obligation debt. However, the Village may use other alternative financing methods which may provide overall lower costs of financing, preserve debt capacity, mitigate risk to the Village, or provide other advantages as determined by the Village Board. A discussion and listing of other possible financing mechanisms, as well as a summary of project financing by phase is located in Section 10 of this plan.

#### Economic Development

As a result of the amendment of this District, the Village projects that additional land and improvements value of approximately \$1,500,000 will be created as a result of new development, redevelopment, and appreciation in the value of existing properties. This additional value will be a result of the improvements made and projects undertaken within the amended area and within the original District boundaries. A table detailing assumptions as to the timing of new development and redevelopment, and associated values is located in Section 10 of this plan. In addition, the amendment of the District is expected to result in further economic benefits as detailed in the Summary of Findings hereafter.

### Expected Termination of District

TID No. 1 has a maximum statutory life of 27 years, and must close not later than October 18, 2038, resulting in a final collection of increment in budget year 2039. Pre-amendment cash flow projections indicate that the entire available life of the District will be required to retire and projected District liabilities. Based on the Economic Feasibility Study located in Section 10 of this Plan, amendment of the District results in a projected closure in 2035.

### Summary of Findings

As required by Wisconsin Statutes Section 66.1105, and as documented in this Project Plan Amendment and the exhibits contained and referenced herein, the following findings are made:

1. **That “but for” amendment of this District, the additional development projected to occur within the amendment areas as detailed in this Project Plan: 1) would not occur; or 2) would not occur in the manner at the values, or within the timeframe desired by the Village.** In making this determination, the Village has considered the following information:
  - In order to make the amendment areas suitable for development and redevelopment, the Village will need to make an investment to pay for the costs of: property, right-of-way and easement acquisition; site preparation; installation of utilities; installation of streets and related streetscape items; development incentive payments; façade grants and loans, and other associated costs. Due to the investment in public infrastructure and rehabilitation that is required in order to allow development and redevelopment to occur, the Village has determined that development and redevelopment of the amendment area will not occur solely as a result of private investment. Accordingly, the Village finds that absent the use of TIF, development and redevelopment of the amendment area is unlikely to occur.
  - In 2013, the Village completed the Riverside Drive and Webster Avenue Corridor Study, which identified several development scenarios. It is anticipated the use of TIF funds will assist with the implementation of development and redevelopment within this area.
2. **The economic benefits of amending the Tax Incremental 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 Village has considered the following information:
  - As demonstrated in the Economic Feasibility Section of this Project Plan, the total tax increments projected to be collected are more than sufficient to pay for the actual and proposed Project Costs within the original District and the amended areas. On this basis alone, the finding is supported. The Village has expressed its intent to finance projects that can be supported with increment generated by new development and redevelopment.
3. **The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.**
  - If approved, the boundary amendment would become effective for valuation purposes as of January 1, 2015. As of this date, the values of all existing development would be frozen and the property taxes collected on this base value would continue to be distributed amongst the various taxing entities as they currently are now. Taxes levied on any additional value established within

the amendment area due to new construction, renovation or appreciation of property values occurring after January 1, 2015 would be collected by the TID and used to repay the costs of TIF-eligible projects undertaken within the District.

- Given that additional development is not likely to occur or in the same manner without the use of tax incremental financing (see finding # 1), and since the District will generate additional economic benefits that are more than sufficient to compensate for the additional cost of the improvements (see Finding #2), the Village reasonably concludes that the overall additional benefits of the District outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions. It is further concluded that since the “but for” test is satisfied, there would, in fact, be no foregone tax increments to be paid in the event the District is not amended. As required by Section 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 made and can be found in Appendix A of the Project Plan.
4. Not less than 50% by area of the real property within the District, as amended, in need of rehabilitation - conservation work within the meaning of Wisconsin Statutes Section 66.1337(2m)(b). Furthermore, at the time of adoption of the Creation Resolution for this District, and any subsequent resolutions amending its boundaries, any property standing vacant for seven years immediately preceding adoption of the resolution(s) did not comprise more than 25% of the total area in the District as required by Wisconsin Statutes Section 66.1105(4)(gm)1.
  5. Based upon the findings, as stated above, and the original findings as stated in the Creation Resolution, the District remains declared a rehabilitation - conservation, District based on the identification and classification of the property included within the District.
  6. The Project Costs of the District relate directly to promoting the rehabilitation of the area consistent with the purpose for which the District was created.
  7. The improvements to be made within the territory incorporated by this Amendment are likely to enhance significantly the value of substantially all of the other real property in the District.
  8. The equalized value of the taxable property within the territory to be added to the District by this amendment, plus the value increment of all other existing tax incremental districts within the Village, does not exceed 12% of the total equalized value of taxable property within the Village.
  9. The Village estimates that approximately 75% of the territory within the District, as amended, will be devoted to retail business at the end of the District’s maximum expenditure period, pursuant to Wisconsin Statutes Sections 66.1105(5)(b) and 66.1105(6)(am)1.
  10. The Project Plan for the District, as amended, is feasible, and is in conformity with the Master Plan of the Village.

## SECTION 2: Type and General Description of District

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The District was created under the authority provided by Wisconsin Statutes Section 66.1105 on October 18, 2011 by resolution of the Village Board. The District's valuation date, for purposes of establishing base value, was January 1, 2012.

The existing District is a "Rehabilitation - conservation District" created on a finding that at least 50%, by area, of the real property within the District was in need of rehabilitation - conservation work, as defined in Section 66.1337(2m)(a). The District will remain in compliance with this finding after the addition of the Territory identified in this Amendment. In addition, the District will remain in compliance with the "vacant land test," which requires that property standing vacant for seven years immediately preceding adoption of the Creation Resolution for this District will not comprise more than 25% of the area in the District in compliance with Wisconsin Statutes Section 66.1105(4)(gm)1. The Preliminary Parcel list found in Section 5 of this plan provides a calculation demonstrating continued compliance with both the 50% test and the 25% test.

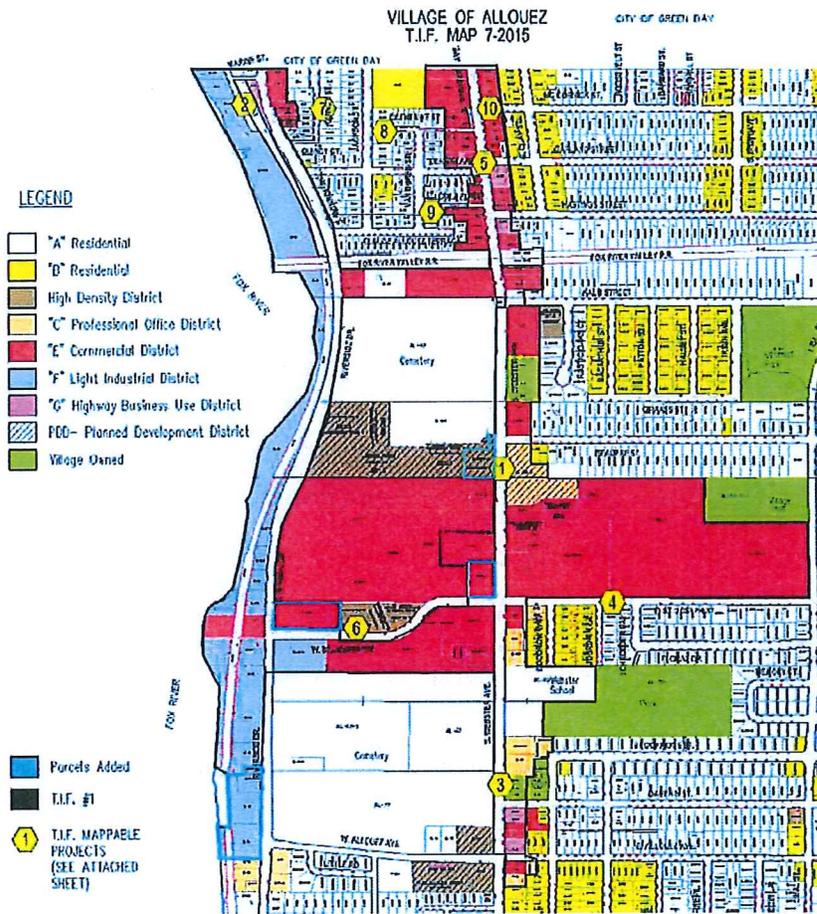
Wisconsin Statutes Section 66.1105(4)(h)2. provides authority for a Village to amend the boundaries of an existing Tax Increment District for purposes of adding and/or subtracting territory up to a total of four times during the life of the District. The boundaries of the District have not previously been amended.

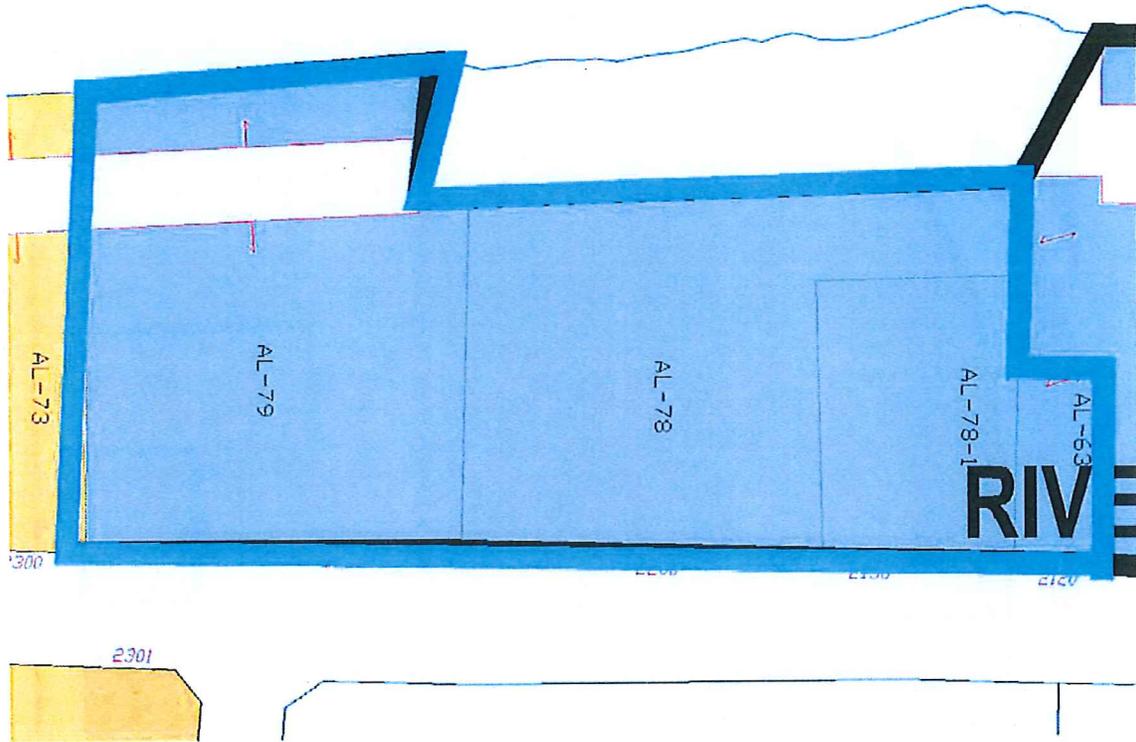
This Project Plan Amendment supplements, and does not supersede or replace any component of the original Project Plan unless specifically stated. All components of the original Project remain in effect.

The purpose of the Amendment is to facilitate development within areas adjacent to the existing District. The amendment to the District boundaries and the Project Plan will enable the Village to install additional public improvements, and to make additional necessary related expenditures that will create development and redevelopment opportunities consistent with the original purposes for which the District was created. The amendment is also to update and provide for the undertaking of additional expenditures.

A map depicting the boundaries of the District is found in Section 3 of this Plan. Based upon the findings as stated above, and the original findings as stated in the Creation Resolution, the District remains a rehabilitation - conservation District based on the identification and classification of the property included within the District.

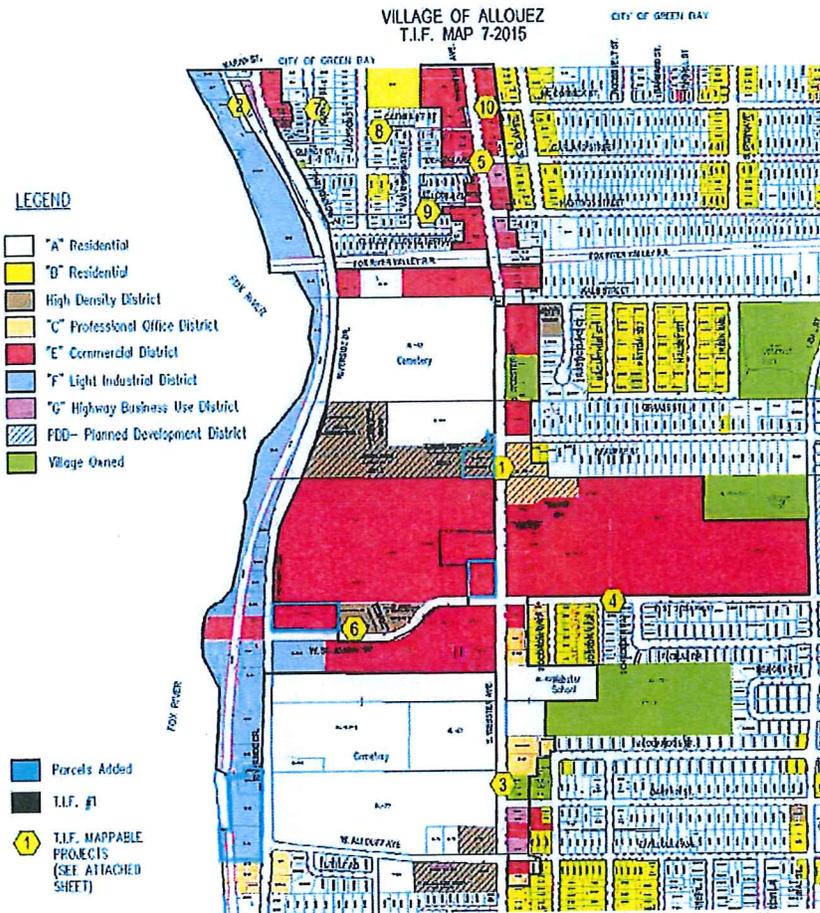
# SECTION 3: Preliminary Map of Original District Boundary and Territory Amendment Area Identified







# SECTION 4: Map Showing Existing Uses and Conditions Within The Territory To Be Added



# SECTION 5: Preliminary Parcel List and Analysis Within The Territory To Be Added

Village of Allouez, Wisconsin																
Tax Increment District # 1																
Base Property Information																
Parcel Number	Street Address	Owner	Acreage	Assessed Foot	Assessed 1/1/14	Mortgage Com'd	Not of Testing	TID	Assessment Information							
				Land	Imp	SP	Total	Equalized Value Ratio	Land	Imp	0	pp	Total	Rehab/ Conversion	Vacant	
AL-78	2100 RIVERSIDE DRIVE	FOND DU LAC BUILDING ASSOCIATES	1.58	NO			2,441,800	100.17%	351,460	2,094,340	0	0	2,417,700	1.58	0.00	
AL-79	2150 RIVERSIDE DRIVE	MOORE INVESTMENTS LLC	0.59	NO			282,200	100.17%	172,011	110,115	0	0	382,456	0.59	0.00	
AL-79-1	2150 RIVERSIDE DRIVE	FOX TRAIL LLC	1.23	NO			937,700	100.17%	322,258	553,711	0	0	784,262	1.23	0.00	
AL-50-17	1450 S WEBSTER AVENUE	SAINT JOSEPH REAL ESTATE SERVICES	1.31	NO			796,100	100.17%	541,000	254,072	0	0	695,286	1.31	2.17	
AL-56-1	1931 RIVERSIDE DRIVE	BENGS TOM PROPERTIES	2.37	NO			686,200	100.17%	597,291	7,187	0	0	341,094	2.37	2.17	
AL-1955-0	74 WEBSTER HEIGHTS DRIVE	WEBSTER HEIGHTS HOME OWNERS ASSOC	2.17	NO			429,400	100.17%	170,913	7,187	0	0	119,300	0.20	0	
AL-63	2100 RIVERSIDE DRIVE	FOX TRAIL DEVELOPMENT LLC	0.20	NO			110,500	100.17%	28,153	91,147	0	0	119,300	0.20	0	
<b>Total Acreage 9.54</b>										2,276,300	3,195,021	0	0	5,471,300	100.00%	6.43
<b>Total Assessed Base Value 5,412,107</b>																

Total Land Tax 131.52  
 Total Acres TID #1 131.52  
 Plus Added parcels 8.54  
 New Total Acres 140.06  
 Total Vacant Acres TID #1 25.40  
 Plus Added Vacant parcels 6.43  
 Percentage of Vacant Land 21%

Rehabilitation Total  
 Total Acres TID #1 131.52  
 Plus Added parcels 8.54  
 New Total Acres 140.06  
 Total Rehab Acres TID #1 66.82  
 Plus Added Rehab parcels 9.54  
 Percentage of Rehab Acres 54%

## SECTION 6: Equalized Value Test

The following calculations demonstrate that the Village is in compliance with Wisconsin Statutes Section 66.1105(4)(gm)4.c., which requires that the equalized value of the Territory to be added to the District, plus the value increment of the District being amended, plus the value increment of all other existing tax incremental districts, does not exceed 12% of the total equalized value of taxable property within the Village.

The equalized value of the Territory to be incorporated by this Amendment, plus the increment value of TID No. 1, plus the value increment of all other existing tax incremental districts within the Village, is estimated at \$17,742,907. This value is less than the maximum of \$106,980,084 in equalized value that is permitted for the Village of Allouez. The Village is therefore in compliance with the statutory equalized valuation test and may proceed with amendment of this District.

<b>Village of Allouez, Wisconsin</b> Tax Increment District # 1 Valuation Test Compliance Calculation	
Creation Date	10/18/2011
	<b>Valuation Data</b> Currently Available 2015
Total EV (TID In)	891,500,700
12% Test	106,980,084
Increment of Existing TIDs	
TID #1	12,324,800
Total Existing Increment	12,324,800
Projected Amended District	5,418,107
Total Value Subject to 12% Test	17,742,907
Compliance	<b>PASS</b>

## SECTION 7: Statement of Kind, Number and Location of Proposed Public Works and Other Projects

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The following is a list of public works and other TIF-eligible projects that the Village has implemented, or expects to implement, within the original District or within the Territory to be incorporated by this Amendment. Any costs directly or indirectly related to the public works and other projects are considered "Project Costs" and eligible to be paid with tax increment revenues of the District.

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

#### Property Acquisition for Development and Redevelopment

In order to promote and facilitate development and redevelopment the Village 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 in order to make the property suitable for development and redevelopment. Any revenue received by the Village 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 Village to acquire property and make it suitable for development and redevelopment 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 Wisconsin Statutes Section 66.1105(2)(f)1.c., and subject to recovery as an eligible Project Cost.

#### Property Acquisition for Conservancy

In order to promote the objectives of this Plan, the Village intends to 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 Village 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 Village to identify, negotiate and acquire rights-of-way are eligible Project Costs.

#### Acquisition of Easements

The Village 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 Village 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 Wisconsin Statutes Sections 32.19 and 32.195.

## Site Preparation Activities

### Environmental Audits and Remediation

There have been no known environmental studies performed within the proposed District. If, however, it becomes necessary to evaluate any land or improvement within the District, any cost incurred by the Village related to environmental audits, testing, and remediation are eligible Project Costs.

### Demolition

In order to make sites suitable for development and redevelopment, the Village 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 and redevelopment, to provide access, and to control stormwater runoff. The Village may need to remove and dispose of excess material, or bring in fill material to provide for proper site elevations. Expenses incurred by the Village for site grading are eligible Project Costs.

## Utilities

### Sanitary Sewer System Improvements

To allow development and redevelopment to occur, the Village may 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 Village 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. The improvements to the wastewater treatment facilities, although not within the ½ mile radius, are an eligible project cost under Section 66.1105(2)(f)1 k.

### Water System Improvements

To allow development and redevelopment to occur, the Village may 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 Village 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 Village 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 and redevelopment within the District will cause stormwater runoff and pollution. To manage this stormwater runoff, the Village may 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 Village 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 Village 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**

In order to create sites suitable for development and redevelopment, the Village 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 Village to undertake this work are eligible Project Costs.

### **Gas Service**

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

### **Communications Infrastructure**

In order to create sites suitable for development and redevelopment, the Village 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 Village to undertake this work are eligible Project Costs.

## **Streets and Streetscape**

### **Street Improvements**

To allow development and redevelopment to occur, the Village may need to construct and 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**

In order to attract development and redevelopment consistent with the objectives of this Plan, the Village 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 Village are eligible Project Costs.

## **CDA or RDA Type Activities**

### **Contribution to Community Development or Redevelopment Authority**

As provided for in Wisconsin Statutes Sections 66.1105(2)(f)1.h and 66.1333(13), the Village may provide funds to its CDA or RDA to be used for administration, planning operations, and capital costs,

including but not limited to real property acquisition, related to the purposes for which it was established in furtherance of any redevelopment or urban renewal project. Funds provided to the CDA or RDA for this purpose are eligible Project Costs.

### **Revolving Loan/Grant Program**

To encourage private redevelopment consistent with the objectives of this Plan, the Village may provide loans and grants to eligible property owners in the District. Loan and grant recipients will be required to sign an agreement specifying the nature of the property improvements to be made. 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 Village in the program manual. Any funds returned to the Village from the repayment of loans made are not considered revenues to the District, and will not be used to offset District Project Costs. Instead, these funds may be placed into a revolving loan fund and will continue to be used for the program purposes stated above. Any funds provided to the Village for purposes of implementing this program are considered eligible Project Costs.

### **Miscellaneous**

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

The Village may enter into agreements with property owners, lessees, or developers of land located within the District for the purpose of 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 Village executes a developer agreement with the recipient of the cash grant. Any payments of cash grants made by the Village are eligible Project Costs.

#### **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 Village 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 Village employees in connection with the implementation of the Plan.

#### **Financing Costs**

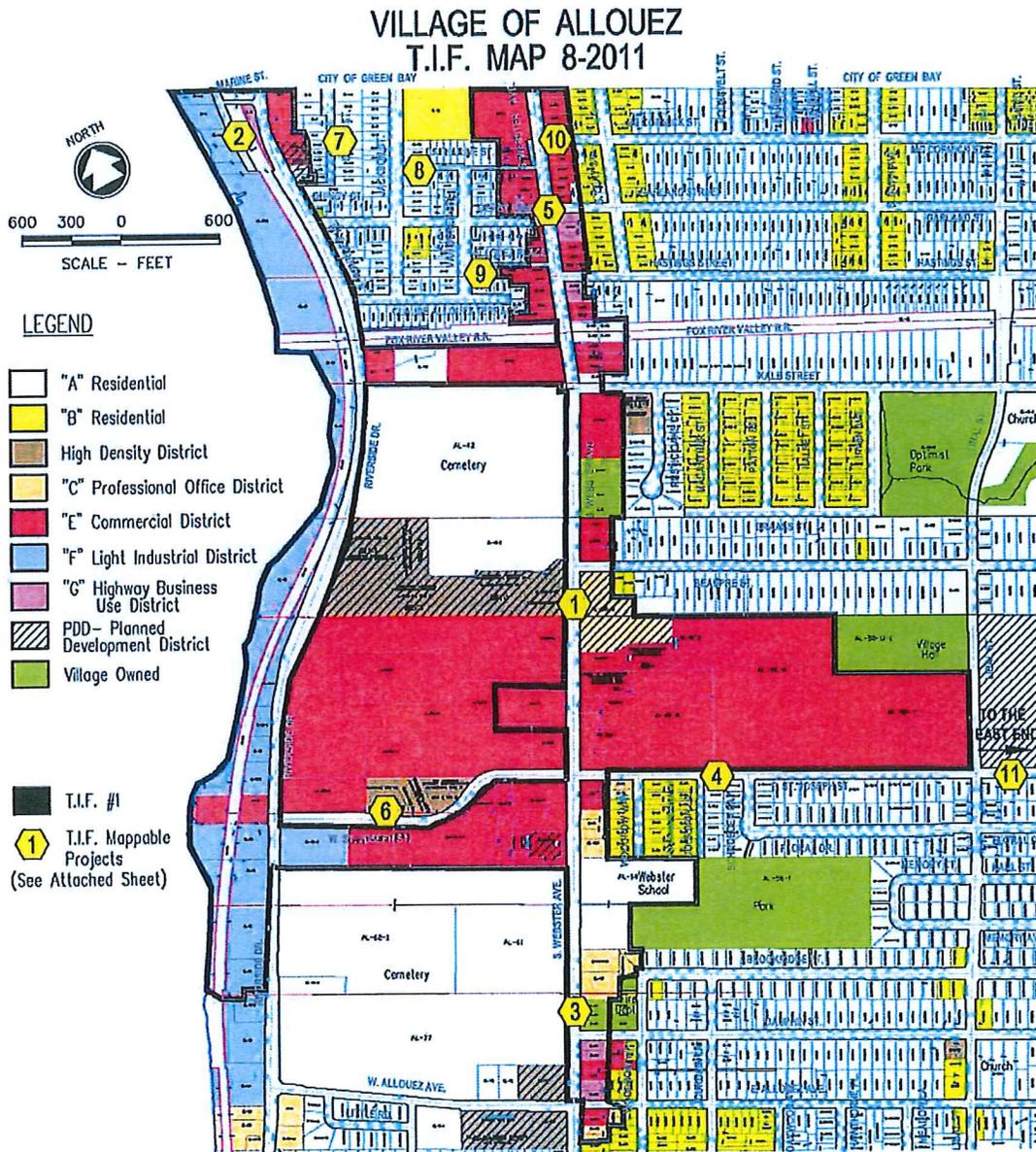
Interest expense, debt issuance expenses, redemption premiums, and any other fees and costs incurred in conjunction with obtaining financing for projects undertaken under this Plan are eligible Project Costs. With all projects the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, site preparation, legal and other consultant fees, testing, environmental studies, permits, updating Village ordinances and plans, judgments or claims for damages, and other expenses are included as Project Costs.

In the event any of the public works project expenditures are not reimbursable out of the special tax increment finance fund under Wisconsin Statutes Section 66.1105, in the written opinion of counsel retained by the Village for such purpose or a court of record so rules in a final order, then such project or projects shall be deleted herefrom and the remainder of the projects hereunder shall be deemed the entirety of the projects for purposes of this Project Plan Amendment.

**The Village reserves the right to implement only those projects that remain viable as the Plan period proceeds.**

Project Costs are any expenditure made, estimated to be made, or monetary obligations incurred or estimated to be incurred, by the Village and as outlined in this Plan or the original Project Plan. To the extent the costs benefit the Village 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 is completed. Prorations of costs in the Plan are also estimates and subject to change based upon implementation, future assessment policies and user fee adjustments. 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 by the Village in connection with the implementation of this Plan.

# SECTION 8: Map Showing Proposed Improvements and Uses Within The Territory To Be Added



## SECTION 9: Detailed List of Additional Project Costs

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This Section contains information relative to the specific projects and expenditures that the Village anticipates it will undertake or make within the Territory to be incorporated into the District by this Amendment. In addition, included for reference purposes, is a listing of the project cost estimates for the original District. As part of this Amendment, the Village is also modifying the project cost estimates for the original District area to increase the amount allowed for development incentives.

The Village reserves the right to increase these costs to reflect inflationary increases and other uncontrollable circumstances between now and the time of construction. The Village also reserves the right to increase certain Project Costs to the extent others are reduced or not implemented without amending the Plan. The tax increment allocation is preliminary and is subject to adjustment based upon the implementation of the Plan.

**This Plan is not meant to be a budget, nor an appropriation of funds for specific projects, but a framework within which to manage projects. All costs included in the Plan are estimates based on best information available. The Village retains the right to delete projects or change the scope and/or timing of projects implemented as they are individually authorized by the Village Board, without further amending this Plan.**

**All projects identified are TID eligible. The Village will use increment generated within the District to pay for projects supported by the overall cash flow of the District. Based on the Development Assumptions in this Plan, projects identified as "TID supported" are projected to be paid from increment, while other TID projects may require levy support. The Village will use increment to pay for project costs identified as "Levy Supported" if increment is available.**

# Proposed TIF Project Cost Estimates

## Village of Allouez, WI Tax Increment District No. 1 Project List

Map ID	Projects	ORIGINAL PROJECT PLAN		AMENDED COSTS		Total
		TID Supported	Levy Supported	TID Supported	Levy Supported	
Page 19 Map ID	Development Incentives/Revolving Loan Fund <sup>2</sup>	1,000,000	0	1,000,000	0	1,500,000
	<b>Cost from Project List Estimates<sup>1</sup></b>					
	<b>Development Area A1</b>					
1	Webster Avenue Reconstruction: (Kalb to St. Joseph) Street, Utility, Power, Upgrade Lighting, Traffic Signals	0	2,650,000	2,650,000	0	2,650,000
1	Webster Avenue Reconstruction: (Kalb to St. Joseph) Sidewalks/Ornamental Street Lighting	750,000	0	750,000	0	750,000
2	Maine Street Reconstruction: Street, Utility, Power, Upgrade Lighting, Traffic Signals	900,000	0	900,000	0	900,000
2	Maine Street Reconstruction: Sidewalk/Ornamental Street Lighting	200,000	0	200,000	0	200,000
7 to 10	Projects Within a 1/2 mile radius	0	900,000	900,000	0	900,000
	<b>Development Area A2</b>					
3	Webster Avenue Reconstruction: (St. Joseph to Allouez Avenue) Street, Utility, Power, Upgrade Lighting, Traffic Signal	0	2,425,000	2,425,000	0	2,425,000
3	Webster Avenue Reconstruction: (St. Joseph to Allouez Avenue) Sidewalks/Ornamental Street Lighting	750,000	0	750,000	0	750,000
4	East St. Joseph Street (Webster to Libal) Street Lighting, Power	450,000	0	450,000	0	450,000
4	East St. Joseph Street (Webster to Libal) Sidewalks/Ornamental Street Lighting	200,000	0	200,000	0	200,000
11	Projects Within a 1/2 mile radius	0	800,000	800,000	0	800,000
	<b>Development Area A3</b>					
5	Webster Avenue Reconstruction: (Kalb to north Village Limits) Street, Utility, Upgrade Lighting, Power	0	1,725,000	1,725,000	0	1,725,000
5	Webster Avenue Reconstruction: (Kalb to north Village Limits) Sidewalks/Ornamental Street Lighting	400,000	0	400,000	0	400,000
6	West St. Joseph Street (Webster to Riverside)	400,000	400,000	800,000	400,000	800,000
	<b>Total Needed for Projects</b>	<b>5,050,000</b>	<b>9,900,000</b>	<b>13,950,000</b>	<b>5,550,000</b>	<b>14,450,000</b>
	<b>Projects Within TID</b>	<b>5,050,000</b>	<b>7,200,000</b>	<b>12,250,000</b>	<b>5,550,000</b>	<b>12,750,000</b>
	<b>Projects Within 1/2 Mile Radius</b>	<b>0</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>0</b>	<b>1,700,000</b>

Notes:  
 1. Placeholder estimate.  
 2. These costs are conceptual level construction estimates intended for preliminary use only. Funding applications and project budgeting should be based on detailed project cost estimates, which require preliminary engineering.

## SECTION 10: Economic Feasibility Study, Financing Methods, and the Time When Costs or Monetary Obligations Related are to be Incurred

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The information and exhibits contained within this Section demonstrate that the District, as proposed to be amended by the addition of territory, will remain economically feasible insofar as:

- The Village has available to it the means to secure the necessary financing required to accomplish the remaining projects contained within this Plan. A listing of “Available Financing Methods” follows.
- The Village expects to complete the remaining projects in one or multiple phases, and can adjust the timing of implementation as needed to coincide with the pace of private development and redevelopment. A discussion of the phasing and projected timeline for project completion is discussed under “Plan Implementation” within this Section. A table identifying the financing method for each phase and the time at which that financing is expected to be incurred is included.
- The development anticipated to occur as a result of the continued implementation of this Plan will generate sufficient tax increments to pay for the cost of the projects. Within this Section are tables identifying: 1) the development and redevelopment expected to occur, 2) an updated projection of tax increments to be collected resulting from that development and redevelopment and other economic growth within the District, and 3) an updated cash flow model demonstrating that the projected tax increment collections and all other revenues available to the District will be sufficient to pay all Project Costs.

### Available Financing Methods

Implementation of this Plan may require that the Village issue debt obligations to provide direct or indirect financing for the Projects to be undertaken. The following is a list of the types of obligations the Village may choose to utilize.

#### General Obligation (G.O.) Bonds or Notes

The Village may issue G.O. Bonds or Notes to finance the cost of projects included within this Plan. The Wisconsin State Constitution limits the principal amount of G.O. debt that the community may have outstanding at any point in time to an amount not greater than five percent of its total equalized value (TID IN). As of the date of this plan, the Village has a G.O. debt limit of approximately \$44 million of which \$23.2 million is currently unused and could be made available to finance Project Costs.

#### Bonds Issued to Developers (“Pay as You Go” Financing)

The Village may issue a bond or other obligation to one or more developers who provide financing for projects included in this Plan. Repayment of the amounts due to the developer under the bonds or other obligations are limited to an agreed percentage of the available annual tax increments collected that result from the improvements made by the developer. To the extent the tax increments collected are insufficient to make annual payments, or to repay the entire obligation over the life of the District, the Village’s obligation is limited to not more than the agreed percentage of the actual increments collected. Bonds or other obligations issued to developers in this fashion are not general obligations of the Village and, therefore, do not count against the Village’s statutory borrowing capacity.

### **Tax Increment Revenue Bonds**

The Village has the authority to issue revenue bonds secured by the tax increments to be collected. These bonds may be issued directly by the Village, or as a form of lease revenue bond by a Community Development Authority (CDA) or by a Redevelopment Authority (RDA). Tax Increment Revenue Bonds and Lease Revenue Bonds are not general obligations of the Village and therefore do not count against the Village's statutory borrowing capacity. To the extent tax increments collected are insufficient to meet the annual debt service requirements of the revenue bonds, the Village may be subject to either a permissive or mandatory requirement to appropriate on an annual basis a sum equal to the actual or projected shortfall.

### **Utility Revenue Bonds**

The Village can issue revenue bonds to be repaid from revenues of its various utility systems, including revenues paid by the Village that represent service of the system to the Village. There is neither a statutory nor constitutional limitation on the amount of revenue bonds that can be issued, however, water rates are controlled by the Wisconsin Public Service Commission and the Village must demonstrate to bond purchasers its ability to repay revenue debt with the assigned rates. To the extent the Village utilizes utility revenues other than tax increments to repay a portion of the bonds, the Village must reduce the total eligible Project Costs in an equal amount.

### **Special Assessment "B" Bonds**

The Village has the ability to levy special assessments against benefited properties to pay part of the costs for street, curb, gutter, sewer, water, storm sewers and other infrastructure. In the event the Village determines that special assessments are appropriate, the Village can issue Special Assessment B bonds pledging revenues from special assessment installments to the extent assessment payments are outstanding. These bonds are not counted against the Village's statutory borrowing capacity. If special assessments are levied, the Village must reduce the total eligible Project Costs under this Plan in an amount equal to the total collected.

## Plan Implementation

As stated in the original project plan, projects identified will provide the necessary anticipated governmental services and development incentives to the remaining district. The order in which expenditures are made should be adjusted in accordance with development and execution of developer agreements, if any. The Village reserves the right to alter the implementation of this Plan to accomplish this objective.

Projects identified will provide the necessary anticipated governmental services or development incentives to the additional territory. However, public debt and expenditures should be made at the pace private development and redevelopment occurs to assure increment is sufficient to cover expenses. The order in which expenditures are made should be adjusted in accordance with development and execution of developer agreements. The Village reserves the right to alter the implementation of this Plan to accomplish this objective. In any event, all additional Project Costs are to be incurred within the period specified in Wisconsin Statutes Section 66.1105(6)(am).

It is anticipated developer agreements between the Village and property owners will be in place prior to major public expenditures. These agreements can provide for development guarantees or a payment in lieu of development. To further assure contract enforcement these agreements might include levying of special assessments against benefited properties.

The order in which expenditures are made should be adjusted in accordance with development and execution of developer agreements. The Village reserves the right to alter the implementation of this Plan to accomplish this objective.

Interest rates projected are based on current market conditions. Municipal interest rates are subject to constantly changing market conditions. In addition, other factors such as the loss of tax-exempt status of municipal bonds or broadening the purpose of future tax-exempt bonds would affect market conditions. Actual interest expense will be determined once the methods of financing have been approved and securities or other obligations are issued.

**If financing as outlined in this Plan proves unworkable, the Village reserves the right to use alternate financing solutions for the projects as they are implemented.**

# Implementation and Financing Timeline

Village of Allouez, Wisconsin		
Tax Increment District # 1		
Estimated Financing Plan		
	G.O. Bond 2018	Totals
<b>Projects</b>		
Webster Avenue Reconstruction: (Kalb to St. Joseph) Sidewalks/Ornamental Street Lighting	750,000	750,000
Marine Street Reconstruction: Street, Utility, Power, Upgrade Lighting, Traffic Signals	900,000	900,000
Marine Street Reconstruction: Sidewalks/Ornamental Street Lighting	200,000	200,000
Webster Avenue Reconstruction: (St. Joseph to Allouez Avenue) Sidewalks/Ornamental Street Lighting	750,000	750,000
East St. Joseph Street (Webster to Libal) Street Lighting, Power	450,000	450,000
East St. Joseph Street (Webster to Libal) Sidewalks/Ornamental Street Lighting	200,000	200,000
Webster Avenue Reconstruction: (Kalb to north Village Limits) Sidewalks/Ornamental Street Lighting	400,000	400,000
West St. Joseph Street (Webster to Riverside)	400,000	400,000
<b>Total Project Funds</b>	<u>4,050,000</u>	<u>4,050,000</u>
<b>Estimated Finance Related Expenses</b>		
Municipal Advisor	25,000	
Bond Counsel	15,000	
Rating Agency Fee	12,000	
Underwriter Discount	12.50	51,875
Capitalized Interest		
<b>Total Financing Required</b>	4,153,875	
<b>Estimated Interest</b>	0.25%	(5,063)
Assumed spend down (months)	6	
<b>Rounding</b>		1,188
<b>Net Issue Size</b>	<u>4,150,000</u>	<u>4,150,000</u>
<b>Notes:</b>		

# Development Assumptions

Construction Year		Development Area #1										Development Area #2										Development Area #3										Annual Total	Construction Year
		Actual	Old Village Hall	Catholic Diocese Property	Marine Street	Webster Corridor (E. St. Joseph to Allouez)	E. St. Joseph Corridor (Webster to Libal)	Webster Corridor (Kalis N. to Village Limits)	Added Parcels for Amendment	Annual Total	Construction Year	Annual Total	Construction Year	Annual Total	Construction Year	Annual Total	Construction Year																
1	2012	197,100																			197,100	2012	197,100	2012	197,100								
2	2013	12,573,000																			12,573,000	2013	12,573,000	2013	12,573,000								
3	2014	652,100																			652,100	2014	652,100	2014	652,100								
4	2015																				0	2015	0	2015	0								
5	2016																				0	2016	0	2016	0								
6	2017		1,500,000																		1,500,000	2017	1,500,000	2017	1,500,000								
7	2018																				750,000	2018	750,000	2018	750,000								
8	2019																				750,000	2019	750,000	2019	750,000								
9	2020																				3,300,000	2020	3,300,000	2020	3,300,000								
10	2021			2,000,000																	1,500,000	2021	1,500,000	2021	1,500,000								
11	2022						200,000														500,000	2022	500,000	2022	500,000								
12	2023						200,000														500,000	2023	500,000	2023	500,000								
13	2024						200,000														500,000	2024	500,000	2024	500,000								
14	2025						200,000														500,000	2025	500,000	2025	500,000								
15	2026																				500,000	2026	500,000	2026	500,000								
16	2027																				1,300,000	2027	1,300,000	2027	1,300,000								
17	2028																				1,300,000	2028	1,300,000	2028	1,300,000								
18	2029																				1,300,000	2029	1,300,000	2029	1,300,000								
19	2030																				1,300,000	2030	1,300,000	2030	1,300,000								
20	2031																				0	2031	0	2031	0								
21	2032																				0	2032	0	2032	0								
22	2033																				0	2033	0	2033	0								
23	2034																				0	2034	0	2034	0								
24	2035																				0	2035	0	2035	0								
25	2036																				0	2036	0	2036	0								
26	2037																				0	2037	0	2037	0								
Totals		12,425,800	1,500,000	2,000,000	1,000,000	5,500,000	3,000,000	5,500,000	3,000,000	1,500,000	32,624,800										32,624,800												

Notes:

# Increment Revenue Projections

Village of Allouez, Wisconsin							
Tax Increment District # 1							
Tax Increment Projection Worksheet							
Type of District	Rehabilitation		Base Value	78,726,600			
Creation Date	October 18, 2011		Appreciation Factor	0.00%			
Valuation Date	Jan 1,	2012	Base Tax Rate	\$22.27			
Max Life (Years)	27		Rate Adjustment Factor				
Expenditure Periods/Termination	22	10/18/2033	Tax Exempt Discount Rate	0.00%			
Revenue Periods/Final Year	26	2039	Taxable Discount Rate	0.00%			
Extension Eligibility/Years	Yes	3					
Recipient District	Yes						

Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment
1	(97,100)	2013	0	(97,100)	2014		0
2	12,573,000	2014	0	12,475,900	2015	\$22.27	277,851
3	(151,100)	2015	0	12,324,800	2016	\$22.27	274,486
4	0	2016	0	12,324,800	2017	\$22.27	274,486
5	0	2017	0	12,324,800	2018	\$22.27	274,486
6	2,250,000	2018	0	14,574,800	2019	\$22.27	324,596
7	0	2019	0	14,574,800	2020	\$22.27	324,596
8	750,000	2020	0	15,324,800	2021	\$22.27	341,299
9	3,300,000	2021	0	18,624,800	2022	\$22.27	414,793
10	1,500,000	2022	0	20,124,800	2023	\$22.27	448,200
11	1,500,000	2023	0	21,624,800	2024	\$22.27	481,606
12	1,500,000	2024	0	23,124,800	2025	\$22.27	515,013
13	1,500,000	2025	0	24,624,800	2026	\$22.27	548,419
14	1,500,000	2026	0	26,124,800	2027	\$22.27	581,826
15	1,300,000	2027	0	27,424,800	2028	\$22.27	610,778
16	1,300,000	2028	0	28,724,800	2029	\$22.27	639,731
17	1,300,000	2029	0	30,024,800	2030	\$22.27	668,683
18	1,300,000	2030	0	31,324,800	2031	\$22.27	697,635
19	1,300,000	2031	0	32,624,800	2032	\$22.27	726,588
20	0	2032	0	32,624,800	2033	\$22.27	726,588
21	0	2033	0	32,624,800	2034	\$22.27	726,588
22	0	2034	0	32,624,800	2035	\$22.27	726,588
23	0	2035	0	32,624,800	2036	\$22.27	726,588
24	0	2036	0	32,624,800	2037	\$22.27	726,588
25	0	2037	0	32,624,800	2038	\$22.27	726,588
26	0	2038	0	32,624,800	2039	\$22.27	726,588
<b>Totals</b>	<b>32,624,800</b>		<b>0</b>		<b>Future Value of Increment</b>		<b>13,511,183</b>

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

# Cash Flow

## Village of Allouez, Wisconsin

Tax Increment District # 1

Cash Flow Projection

Year	Projected Revenues			Expenditures										Balances			
	Tax Increments	Exempt Computer Aid	Total Revenues	Dated Date: Principal (9/1)	Est. Rate	Interest	Conservation & Development	Transfer out	Grants/Loans	Development Incentives	Salaries & Wages	Professional Services	Total Expenditures	Annual	Cumulative	Principal Outstanding	Year
2012		0	0										0	0	0	0	2012
2013		0	0										0	0	0	0	2013
2014		46,865	46,865				17,019	19,718	20,000	33,289	10,150	36,737	10,128	16,128	16,128	2014	
2015		277,851	278,901						50,000	34,953	10,658	63,439	215,462	225,590	225,590	2015	
2016		274,486	274,486						50,000	36,701	11,390	147,891	128,875	354,465	354,465	2016	
2017		274,486	274,486						50,000	38,536	11,750	150,286	126,594	481,059	481,059	2017	
2018		274,486	274,486						50,000	40,463	12,337	152,337	(46,509)	605,259	605,259	2018	
2019		324,596	324,596			212,304			50,000	42,486	12,954	367,744	(43,149)	564,750	4,150,000	2019	
2020		324,596	324,596			212,304			50,000	44,610	13,602	370,516	(29,118)	521,602	4,150,000	2020	
2021		341,299	341,299			212,304			50,000	46,841	14,282	448,427	(33,634)	492,384	4,150,000	2021	
2022		414,793	414,793			212,304			50,000	49,183	14,996	448,933	(733)	458,750	4,075,000	2022	
2023		448,200	448,200			209,754			50,000	51,642	15,746	449,352	32,254	490,017	4,000,000	2023	
2024		481,606	481,606			206,964			50,000	54,224	16,533	524,684	(9,671)	480,600	3,775,000	2024	
2025		515,013	515,013			203,927			50,000	56,935	17,360	551,712	(3,293)	477,307	3,595,000	2025	
2026		548,419	548,419			197,417			50,000	59,782	18,228	582,309	(483)	476,824	3,405,000	2026	
2027		581,826	581,826			189,299			50,000	62,771	19,139	587,355	23,423	500,247	3,205,000	2027	
2028		610,778	610,778			180,445			50,000	65,910	20,096	591,871	47,860	548,107	2,995,000	2028	
2029		639,731	639,731			170,865			50,000	69,205	21,101	595,818	72,865	620,972	2,775,000	2029	
2030		668,683	668,683			160,512			50,000	72,666	22,156	599,289	98,346	719,317	2,545,000	2030	
2031		697,635	697,635			149,468			50,000	75,000	22,264	612,255	114,333	833,650	2,295,000	2031	
2032		726,588	726,588			137,692			50,000	78,000	22,427	624,233	102,355	936,005	2,025,000	2032	
2033		726,588	726,588			124,692			50,000	80,114	22,427	624,233	326,125	1,262,130	1,735,000	2033	
2034		726,588	726,588			110,463			50,000			400,463	321,611	1,583,741	1,425,000	2034	
2035		726,588	726,588			94,977			50,000			404,977	318,320	1,902,061	1,095,000	2035	
2036		726,588	726,588			78,268			50,000			408,268	318,320	2,218,300	745,000	2036	
2037		726,588	726,588			60,349			50,000			410,349	318,320	2,543,684	385,000	2037	
2038		726,588	726,588			41,204			50,000			401,204	320,220	2,863,904	0	2038	
2039		726,588	726,588			21,368			50,000			406,368	320,220	2,863,904	0	2039	
Total	13,511,183	47,915	13,559,098	4,150,000		3,186,873	17,019	19,718	920,000	1,016,613	309,971	10,695,194				Total	

Notes:  
 1. 2014 Cumulative balance ties to 2014 audit.  
 2. Interest rate estimates based on MMID A scale of 9/6/2015 plus 200 basis points.

Projected TID Closure

## SECTION 11: Annexed Property

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There are no lands within the Territory proposed to be included within the District by Amendment that were annexed by the Village on or after January 1, 2004.

**SECTION 12:**  
**Estimate of Additional Property to be Devoted to Retail  
Business**

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The Village estimates that approximately 75% of the territory within the District, as amended, will be devoted to retail business at the end of the District's maximum expenditure period. This finding is made to fulfill the reporting requirement as contained in Wisconsin Statutes Sections 66.1105(5)(b) and 66.1105(6)(am)1.

## SECTION 13: Proposed Zoning Ordinance Changes

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The Village does not anticipate the need to change any of its zoning ordinances in conjunction with the implementation of this Amended Project Plan.

**SECTION 14:**  
**Proposed Changes in Master Plan, Map, Building Codes  
and Village of Allouez Ordinances**

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It is expected that this Plan will be complementary to the Village's Master Plan. There are no proposed changes to the Master Plan, map, building codes or other Village ordinances for the implementation of this Plan.

## SECTION 15: Relocation

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It is not anticipated there will be a need to relocate persons or businesses in conjunction with this Plan. In the event relocation or the acquisition of property by eminent domain becomes necessary at some time during the implementation period, the Village will follow applicable Wisconsin Statutes Section chapter 32.

SECTION 16:  
Orderly Development and Redevelopment of the Village of  
Allouez

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This amendment contributes to the orderly development and redevelopment of the Village by providing the opportunity for continued growth in tax base, job opportunities and general economic activity, and will assist in the portion of development and redevelopment objectives identified in the Village's corridor study.

## SECTION 17: List of Estimated Non-Project Costs

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Non-Project Costs are public works projects that only partly benefit the District or are not eligible to be paid with tax increments, or costs not eligible to be paid with TIF funds.

All of the costs identified in the plan are TID eligible. The Village will use increment generated within the District to pay for projects supported by the overall cash flow of the District. Based on the Development Assumptions in this Plan, projects identified as “TID supported” (page 21) are projected to be paid from increment, while other TID projects may require levy support. The Village will use increment to pay for project costs identified as “Levy Supported” if increment is available.

SECTION 18:  
Opinion of Attorney for the Village of Allouez Advising  
Whether the Plan is Complete and Complies with  
Wisconsin Statutes 66.1105

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August 10, 2015

**SAMPLE**

Randy Gast, Village President  
Village of Allouez  
1900 Libal Street  
Allouez, Wisconsin 54301

**RE: Village of Allouez, Wisconsin Tax Incremental District No. 1 Amendment**

Dear Village President:

As Village Attorney for the Village of Allouez, I have reviewed the Project Plan and, in my opinion, have determined that it is complete and complies with Section 66.1105 of the Wisconsin Statutes. This opinion is provided pursuant to Wisconsin Statutes Section 66.1105(4)(f).

Sincerely,

Attorney Dennis Duffy  
Village of Allouez

Exhibit A:  
**Calculation of the Share of Projected Tax Increments  
 Estimated to be Paid by the Owners of Property in the  
 Overlying Taxing Jurisdictions**

Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlaying district would pay by jurisdiction.							
Statement of Taxes Data Year:				2014			
					Percentage		
County				3,802,019			19.17%
Special District				0			0.00%
Municipality				6,542,960			33.00%
School District				8,794,821			44.35%
Technical College				689,214			3.48%
Total				19,829,014			

Revenue Year	County	Special District	Municipality	School District	Technical College	Total	Revenue Year
2015	53,275	0	91,682	123,236	9,658	277,851	2015
2016	52,630	0	90,572	121,744	9,541	274,486	2016
2017	52,630	0	90,572	121,744	9,541	274,486	2017
2018	52,630	0	90,572	121,744	9,541	274,486	2018
2019	62,238	0	107,107	143,969	11,282	324,596	2019
2020	62,238	0	107,107	143,969	11,282	324,596	2020
2021	65,441	0	112,618	151,377	11,863	341,299	2021
2022	79,533	0	136,869	183,974	14,417	414,793	2022
2023	85,938	0	147,892	198,791	15,578	448,200	2023
2024	92,343	0	158,915	213,608	16,740	481,606	2024
2025	98,749	0	169,938	228,425	17,901	515,013	2025
2026	105,154	0	180,961	243,242	19,062	548,419	2026
2027	111,559	0	191,985	258,059	20,223	581,826	2027
2028	117,111	0	201,538	270,900	21,229	610,778	2028
2029	122,662	0	211,091	283,742	22,236	639,731	2029
2030	128,213	0	220,645	296,583	23,242	668,683	2030
2031	133,765	0	230,198	309,424	24,248	697,635	2031
2032	139,316	0	239,751	322,266	25,255	726,588	2032
2033	139,316	0	239,751	322,266	25,255	726,588	2033
2034	139,316	0	239,751	322,266	25,255	726,588	2034
2035	139,316	0	239,751	322,266	25,255	726,588	2035
2036	139,316	0	239,751	322,266	25,255	726,588	2036
2037	139,316	0	239,751	322,266	25,255	726,588	2037
2038	139,316	0	239,751	322,266	25,255	726,588	2038
2039	139,316	0	239,751	322,266	25,255	726,588	2039
	2,590,637	0	4,458,272	5,992,655	469,620	13,511,183	

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