

**Wednesday, September 11, 2024**

**7:00 PM**

**McFarland Municipal Center**  
5915 Milwaukee St, McFarland  
*Community Room*

AGENDA

The public may attend in-person or remotely through the Zoom webinar or telephone options listed below.

PLEASE CLICK THE LINK BELOW TO JOIN THE ZOOM WEBINAR:

<https://us02web.zoom.us/j/83362413685>

Or by Telephone: +1 (312) 626-6799

Webinar ID: 833 6241 3685

Press \*9 to raise/lower hand. Press \*6 to mute/unmute.

1. CALL TO ORDER, ROLL CALL.

2. PUBLIC APPEARANCES.

- a. This is an opportunity for members of the public to address the Community Development Authority and Plan Commission for items that are not on the agenda. Please remember this is a hybrid meeting conducted in person and through the Zoom online meeting platform. Meeting attendees wishing to address the Authority/Commission about items not on the agenda may do so at this time. Zoom attendees should type their name and address in the Question and Answer feature within the Zoom online meeting platform at this time. Members of the public who are present in person and wish to address the Authority/Commission should fill out a public comment form and turn into the meeting chairperson. When you are called upon to speak, state your name, address, and provide your comments to the Authority/Commission for their consideration. Please adhere to the 3-minute time limit. Additionally, you may send your public comments to [community.development@mcfarland.wi.us](mailto:community.development@mcfarland.wi.us) to be included as part of the meeting.

Members of the public may also speak during their selected agenda item as they designate on the public comment form or in the Question and Answer feature on Zoom.

3. APPROVAL OF MINUTES.

- a. Motion to approve the minutes of the June 20th, 2024 Joint Plan Commission and Community Development Authority Meeting.

4. BUSINESS.

- a. Discussion and action to deny creation of the Tax Incremental Finance District #7 Project Plan as proposed.

5. SCHEDULE NEXT MEETING DATE.

- a. Tuesday, September 17, 2024 at 7:00PM (Plan Commission)
- b. Wednesday, October 9, 2024 at 7:00PM (CDA, possible joint meeting with Plan Commission)

6. ADJOURNMENT.

Any person who has a qualifying disability as defined by the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format should contact the McFarland Municipal Center at (608)838-3153, 5915 Milwaukee Street, McFarland, Wisconsin, or [village.clerk@mcfarland.wi.us](mailto:village.clerk@mcfarland.wi.us) by 2:00 p.m. at least 5 business days prior to the meeting so that any necessary arrangements can be made to accommodate each request. If the meeting or request is less than 5 business days from the meeting, requests for accommodations may still be made and reasonable efforts will be made to accommodate each request.

**Joint Community Development Authority  
and Plan Commission Minutes  
June 20, 2024**

**CDA Members Present:** Stephanie Brassington, Luke Fessler, Anthony Hennes, Ben Tanko, Elizabeth Yszenga

**CDA Members Absent:** Krystalynn Sabol, Kurt Zimmerman

**PC Members Present:** Carolyn Clow, Stephanie Brassington, Austen Conrad, Chris Reynolds, Peter Bloechl-Anderson (7:03 PM)

**PC Members Absent:** Scott Peters, Jill Halverson

**Staff Present:** Andrew Bremer, Kong Thao

1. CALL TO ORDER

Clow called the meeting to order at 7:02.

2. PUBLIC APPEARANCES.

Ken Boyd, 3457 Siggelkow Rd, was present to speak in opposition to the establishment of TIF District #7. Boyd voiced his concerns related to traffic and safety, conditions of the road, disturbance to the area, transparency of development, and comparative features associated with adjacent communities.

Clow read into record Mike Klune, 5508 Bremer Road, who expressed opposition to the establishment of TIF District #7. Alison Eng, 6126 Arrowpoint Way, also registered opposition to the establishment of TIF District #7 in the meeting Q&A.

3. BUSINESS.

a. Discussion regarding updates to Redevelopment District Plans 1 and 2.

Bremer provided the Plan Commission with a summary of the agenda item highlighting past discussions and project updates. Steve Tremlett, Project Manager from MSA Professional Service, presented findings from the survey and highlighted differences from the first survey responses and the responses from the second survey. Tremlett provided a summary of how the concepts have been revised from previous versions based on input collected, such as lowering conceptual building stories and density. Tremlett also noted higher survey responses when terms like “restaurant” were used on concepts vs. general “commercial.” Tremlett asked the Joint body about their opinions on each district and subdistrict for preferences. The following includes a summary of the Commission’s discussion on the following districts and subdistricts.

## District 2

- Subdistrict A is located between Farwell Street and Taylor Road, and Arnold Larson Park. The Joint body's comments supported both concepts with the Taylor Road being reworked. The Joint body had the following questions and comments related to the concepts: actions from the project manager based on low survey responses on a concept, details related to existing businesses, how the concepts would be used to guide future infill and alternatives, timelines of when projects can begin
- Subdistrict B is located at Main Street and Milwaukee Street. Low survey results towards the 3-story mixed use buildings on Main Street, with Tremlett's preferences for Concept 1 which includes flex-scenarios. The Joint Body discussed being conscious of the scaling of buildings abutting existing residential properties for both concepts; but less important when those adjacent uses are planned or zoned for non-single family uses. The Joint Body discussed connecting the concepts to previously completed studies such as the Housing Needs Assessment, 2023. The Joint body discussed economies of scale related to residential concepts, affordable housing options may warrant buildings taller than illustrated in the concepts. Bremer commented if the story height should be removed and just labeled as mixed-use building but in policy describe the expectation. The Joint Body discussed adding additional text within the plan would provide developers with more context and the intent of the concept. Bremer concurred while adding a point about possible density bonuses through policy text, for example affordable housing projects.
- Subdistrict C is located at Long Street and Milwaukee Street, where Chase Lumber and the Municipal Center meet. Both concepts incorporate the Municipal Center Campus Plan concepts for a closed campus area along Milwaukee Street. Concept 1 included the road being kept open, with very high survey support (90.95%) for curbsless street for event space on Long Street as a potential continuation of the potential plaza between the Library and planned Community Center. The Joint Body felt both concepts were viable with a preference for Concept 1.

During the discussion, the Joint Board added that the concepts are not about removal or uprooting of existing businesses or residential, but how to visualize improvements to the areas shown. The statement was to address the general public's concerns and interpretation assuming removal, which is not what the Village is doing.

Tremlett discussed the Future Land Use map highlighting the use of "Neighborhood" classification in District 2, reiterating not the intent to rezone or forcibly drive out existing properties, but the vision for the area. Tremlett noted existing general guidelines and building design codes associated with the building types. Tremlett summarized the meeting with the Landmarks Commission on May

21, 2024 related with the Village's downtown and historic restoration & preservation design preferences. Tremlett went over additional survey results related to design details for setbacks, lighting, sidewalk amenities, parking, and walk/ground mounted signs, storage, and landscaping. Tremlett provided a concept design overlay district map showing the division between the Downtown Core and Transitional Area identified within the Redevelopment District 2. Tremlett discussed downtown core design standards. The Joint Body provided comments on glass, materials, and energy efficiency.

#### District 1

- Subdistrict A is located at the northern corridor near the intersection of Terminal Drive/Voges Road and Hwy 51. Tremlett highlighted some of the preferred survey results and building types from the survey for this subdistrict. The Joint Body discussed that any improvement to the Village entrance will be an enhancement to the existing with no specific type of building or use to tie the Village to.
- Subdistrict B is located at the intersection of Triangle Street and Meinders Road. The Joint Body had similar comments regarding the need to improve the uses and aesthetics similar to Subdistrict A. The Joint Body discussed leaving both concepts in the plan. Bremer added that Concept 1 would be a change from the current industrial future land use plan classification.
- Subdistrict C is located at the intersection of Ivywood Trail, Siggelkow Road, and Terminal Drive. The Joint Body stated preferences for both concepts to be included, commenting on how the location is underutilized.
- Subdistrict D includes McDaniel Park, Brandt Park, and the 5100 Club. Tremlett highlighted some of the favored and least favored concepts from the survey with the mixed-use building at the Green Lantern as the least favored at 25.99%. The Joint Body had concerns regarding the nature of the existing neighborhood and the conceptual buildings shown as not matching the scope and scale, drawing the focus on Siggelkow Road as a quasi-barrier with industrial to north and neighborhood to south. The Joint Body discussed that by no means does the concepts shown, encourage or identify the properties shown as designated for reconstruction or to suggest uprooting any existing businesses. Tremlett affirmed the statement.

Tremlett presented District 1's subdistrict areas, showcasing four subdistricts: Lake View Village, Industrial Center Subdistrict, Business Park Subdistrict and Gateway Commercial Subdistrict. Tremlett included conceptual design standards associated with each subdistrict identified. The Joint Body commented on the street relationship standards presented for Lakeview Village Area referring to the existing areas and properties as a possible quasi-main street for the Village and how the nature of the front yard parking standards would imply.

#### 4. SCHEDULE NEXT MEETING DATE.

- a. Wednesday, July 10, 2024 at 7:00PM, Community Development Authority meeting
  - b. Tuesday July 16, 2024 at 7:00PM, Plan Commission meeting
5. ADJOURNMENT.

Conrad motioned to adjourn the meeting. Reynolds seconded the motion. Motion carried 10-0. Meeting adjourned at 8:57 PM.

  
**McFarland**  
**SUMMARY SHEET**

**MEETING DATE:** Wednesday, September 11, 2024

**SECTION:** Business

**DEPARTMENT:** Community Development

**CONTACT:** Andrew Bremer, Comm & Eco Dev Director

**AGENDA ITEM:** Discussion and action to deny creation of the Tax Incremental Finance District #7 Project Plan as proposed.

**PREVIOUS ACTION:**

5.8.24 Community Development Authority preliminary review of proposed TID #7 boundary and district type

6.4.24 Joint Review Board Organizational Meeting

6.18.24 Plan Commission Public Hearing

7.30.24 Public Informational Meeting

8.14.24 CDA discussion regarding draft TID #7 Project Plan

8.28.24 Plan Commission discussion regarding draft TID 7 Project Plan

**ISSUE SUMMARY:**

Since the initial public hearing in June on the proposed TID #7 Project Plan, the Village received requests to provide more opportunities for community input regarding the proposed TID. The Village proceeded with a Public Informational Meeting on July 30th to provide information regarding the history of East Side planning, basics of Tax Incremental Financing, history of TIF Districts in McFarland, overview of the draft TID #7 Project Plan, etc. The CDA and the Plan Commission then each held discussion only meetings in August to provide additional opportunities for public comments and to allow members their opportunity to discuss the draft TID #7 Project Plan. Recordings of the July 30th public hearing, August 14 CDA Meeting, and August 28th Plan Commission meeting are available on the [Village's website](#).

Through these last two months of public engagement, there have been many members of the community that are now speaking in favor of the use of TIF districts and business development within the east side planning area. The Village has also received a number of letters of support since the August 14 CDA meeting, which were included in the [August 28 Plan Commission packet](#). However, there remains considerable public opposition to the TID #7 Project Plan as currently proposed. Continuing concerns include those related to types of businesses/land use compatibility (specifically warehouses), transportation, pedestrian accommodations, traffic impacts, and other assumed nuisances that might develop. At their respective August meetings, the CDA and Plan Commission discussed how the Village could proceed with addressing these concerns. Staff recommends the following course of action:

**Staff Recommended Actions:**

- Take action to deny creation of Tax Incremental Finance District #7 Project Plan as



proposed. Since the CDA does not have an official role in TID creation under State statute, staff recommends the CDA first vote to make a recommendation to the Plan Commission to deny the creation of the TID as proposed. The Plan Commission will then follow with a separate vote of that body to deny the creation of the TID as proposed. This will end the creation process for TID #7 as proposed as the Village Board can only act to create, deny or, modify a proposed TID Project Plan if first recommended for approval via a resolution from the Plan Commission.

- Included in the motion and second to deny creation of TID #7, staff also recommends the following steps be taken prior to reconsidering a new TID #7 Project Plan:
  1. Complete a traffic study of Siggelkow Road. Members of the community have expressed concerns regarding existing traffic volumes, potential intersection deficiencies, bike and pedestrian safety concerns and impacts from additional east side development. These concerns include areas west and east of the proposed TID #7 boundary. Staff recommends the completion of a traffic study of Siggelkow Road from Erling Avenue to CTH AB.
  2. Complete 30% engineering design plans for Siggelkow Road from Holscher Drive to CTH AB. Members of the community have expressed concerns regarding how the road would be designed, including bike and pedestrian improvements, potential right-of-way acquisition, impacts to existing vegetation and structures, and intersection improvements. This project would aim to answer these types of questions but would not include final bid ready documents. Completion of 30% engineering design plans typically includes completion of topographic survey work, rough street grades and designs, identification of any needed easement or right-of-way acquisition, and profiles of underground and above ground improvements. Concurrent with this project, the Village is already collaborating with Dane County regarding potential improvements to CTH AB from USH 12/18 to CTH MN.
  3. Creation of a new zoning district for the proposed East Side Business Park. Members of the community have expressed concerns regarding particular types of potential uses in the business park. Chapter 5 (Business Park Development Plan) of the 2023 East Side Plan includes the following action (Action #4), *Consider creating a new business park zoning district, including codifying site and building design guidelines in Chapter 2. The Village's existing zoning districts may not be suitable for promoting the types of land uses it desires within the new business park while minimizing the types of uses it does not want located in the business park.* The suggested timeframe for this implementation item was 2023-2025. The Village is already planning to complete a comprehensive update of the Village's Zoning Code beginning later this year and continuing into next year. This aspect of the Zoning Code update could be separated out to advance on a similar schedule with items 1-2 above.

The objective of this work is to address shared concerns that have been noted to date through the current review to reach an outcome that is more uniformly accepted for implementation. Again, it has been widely stated by the Public and noted by Staff of the supportive nature of Tax Increment Districts with this work meant to work on concerns presented so a project plan



can be redrafted to more specifically address these issues to the extent we are able. We are already not in a position to adopt the project plan prior to October 1, 2024 and as such the next milestone is October 1, 2025. The only drawback there is that the Capital Projects Fund through borrowed money paid by the tax levy will cover the project costs versus being reimbursed through the tax increment district proposed for creation.

### **General Timeline of Activities**

Items 1-3 above were already included in the Village's 2024 Capital Improvement Plan and approved Budget. Advancing these projects will require obtaining proposals from qualified consultants for Village Board approval at future meetings. Each project will be led by applicable Village committees. The traffic study and 30% engineering designs would be led by the Public Works and Utilities Committee with inclusion of the Plan Commission, CDA, and Public Safety Committee as applicable. The zoning district creation would be led by the Plan Commission with potential inclusion from the CDA. Each project will have its own individual public engagement plan with respective boards, commissions, committees, municipalities, public and staff. Each project will have its own timeline from start to finish. The general timeframe is as follows:

- 2024, Quarter #3-4: Develop scope of work for each project, hire applicable consultants, begin data collection and analysis.
- 2025, Quarter #1: Continuation of data collection, analysis, reporting, and engagement.
- 2025, Quarter #2: Engagement, final reporting and acceptance, draft preliminary new TID #7 Project Plan.
- 2026, Quarter #3: TID #7 Project Plan for review and potential action to consider approval.

This general schedule allows for the potential consideration of adoption of a new TID #7 Project Plan prior to October 1, 2025. That is the date under State statute in which a TID in any capacity would realize a base value of January 1, 2025 (i.e. the creation year).

### **Public Engagement**

Each project will have its own individual public engagement plan with respective boards, commissions, committees, municipalities, public and staff. Members of the public can stay informed regarding the status of projects or future committee meetings concerning the projects by subscribing to the Village's social media accounts, Lookout (e-newsletter), Community & Economic Development Department's monthly email. The Village website can also be used to host project webpages.

### **FINANCIAL/BUDGET IMPACT:**

Costs incurred prior to any TID being created cannot be paid for or be reimbursed by future tax increment from new development in the TID. The Capital Projects Fund will have to pick up costs authorized which will be paid by the tax levy. In total for these three activities, there was \$235,000 approved for these projects as part of the 2024 Budget. Once the new proposals are received, we'll need to further review against availability of funds depending on costs projected.



**VILLAGE PLAN REFERENCE:**

[2024-2025 Village Board Strategic Plan:](#)

- Objective (C)(1). Attract and enhance new and existing restaurants, retail, light industrial, office, mixed-use, and civic uses in the downtown area, USH 51/Farwell corridor, East Side Growth Area.
- Objective (C)(2). Develop incentives for business growth such as incubator programs, tax increment financing districts, and recruitment/retention.
- Action (C)(iii). Consider a Project Plan for the creation of TID #7 in line with recommendation for the East Side Plan.
- Action (C)(vi). Advance East Side Plan through consideration of its recommendation, associated engineering for additional analysis, partnership with applicable municipalities, and continued public engagement as projects are proposed.

[2023 East Side Neighborhood Plan.](#) This plan identifies the area proposed for TID #7 primarily for future Business Park uses, but also including Medium Density Residential, Civic/Institutional/Utilities, and Mixed Use (High Density Residential and/or Commercial). Chapter 5 of the plan provides specific recommendations regarding the creation of the east side business park, including creation of a tax increment finance district.

[2023 Economic Strategic Plan.](#) This plan includes a strategy to expand commercial and industrial land base of the Village, including creation of an east-side business park supported through the creation of a new Tax Increment Finance District. The plan identifies a need for 40-100 acres of light industrial development and 2-5 acres of commercial development. The plan recommends focusing on sectors supported by the Madison Region Economic Partnership (MadREP) Advance 2.0 including advanced manufacturing, bioscience, ag/food/beverage, information technology, and healthcare.

**ORDINANCE REFERENCE:**

**BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:**

Recommend motion by the CDA:

*Motion, second, to make a recommendation to the Plan Commission to deny creation of the Tax Increment District #7 Project Plan as proposed and to proceed with staff's proposal to move forward with completion of the following items prior to creation of TID #7:*

- 1. A traffic study of Siggelkow Road from Erling Ave. to CTH AB.*
- 2. Creation of 30% engineering design plans for Siggelkow Road from Holscher Drive to CTH AB.*
- 3. Creation of a new zoning district for the proposed East Side Business Park.*

Following action by the CDA, the recommended motion of the Plan Commission:



*Motion, second, to deny creation of the Tax Increment District #7 Project Plan as proposed and to proceed with staff's proposal to move forward with completion of the following items prior to creation of TID #7:*

- 1. A traffic study of Siggelkow Road from Erling Ave. to CTH AB.*
- 2. Creation of 30% engineering design plans for Siggelkow Road from Holscher Drive to CTH AB.*
- 3. Creation of a new zoning district for the proposed East Side Business Park.*

**ATTACHMENTS:**

1. TID 7 Project Plan Creation\_Draft 06052024



## PROJECT PLAN

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### Creation of Tax Incremental Finance District No. 7

**Drafted: June 5, 2024**

|                                |            |
|--------------------------------|------------|
| District Type                  | Mixed Use  |
| Creation Date                  | XX/XX/2024 |
| Expenditure Period             | XX/XX/2039 |
| Termination Date               | XX/XX/2044 |
| Remaining Territory Amendments | 4          |

**PROJECT PLAN**  
**Creation of Tax Incremental Finance District No. 7**  
**Village of McFarland, WI**

Draft

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- Appendix A: TID No. 7 Maps
- Appendix B: Boundary Description
- Appendix C: Letters to Taxing Jurisdictions
- Appendix D: Letter to Parcel Landowners
- Appendix E: Affidavit of Publications
- Appendix F: Meeting Minutes
- Appendix G: Resolutions
- Appendix H: Joint Review Board Letter of Approval
- Appendix I: Legal Opinion

## Section 1. TIF Process and Planning Schedule

Wisconsin State Statute §66.1105 prescribes the process for creating and amending Tax Incremental Finance Districts for the Village of McFarland. The laws require public input in the TIF creation and amendment process, including a public hearing held by the Plan Commission at which TIF information is discussed and whereby citizens can reasonably voice their personal opinion on the creation or amendment of a TIF District. A three-phased approval process is required to create and amend TIF Districts including approval by the Plan Commission, Village Board, and the Joint Review Board. Locally, McFarland also includes review and recommendation of the draft Project Plan by their Community Development Authority. Table 1 presents the formal meeting/action calendar for the Village of McFarland Tax Incremental Finance District No. 7 process.

Table 1: Adoption Schedule

| Date                         | Meeting/Action  |
|------------------------------|---|
| May 8, 2024                  | Community Development Authority review of proposed TID and boundary map.  |
| May 24, 2024                 | Village notifies taxing entities (school district, county, vocational college, and any special taxing districts) on proposed Creation of TID and upcoming meetings.   |
| May 30, 2024                 | First Notice of Public Hearing is published in the local newspaper (Class 2). JRB notice published (Class 1).   |
| June 4, 2024                 | JRB Organizational Meeting #1. Chairperson and member-at-large are selected at this meeting and a review of the proposed TID.   |
| June 6, 2024                 | Second Notice of Public Hearing is published in local newspaper.  |
| June 18, 2024                | Community Development Authority review of proposed TID Project Plan and Map.  |
| June 18, 2024                | Plan Commission holds the Public Hearing for the Project Plan and Map. Interested parties are given a reasonable opportunity to express their views on the proposed boundary and project plan.  |
| July 9, 2024                 | Village Board review of draft TID Project Plan and Map.   |
| July 10, 2024                | CDA recommendation to Village Board for approval of proposed TID Project Plan.  |
| July 16, 2024                | Plan Commission action on a resolution recommending consideration and approval of the proposed TID by the Village Board.  |
| July 23, 2024                | Village Board action on the proposed Creation of TID No. 7 boundary and project plan occurs. Approval by resolution contains findings that detail the TID's consistency with state statutes.  |
| August 8, 2024               | Upon approval of the Village Board, the Joint Review Board holds a second meeting to review the TID and act by resolution on the Creation of the TID. The Board submits its decision to the Village no more than 7 days after the vote. |
| Within 60 days of JRB action | Department of Revenue is notified of the Creation of TID No. 7 by the Village of McFarland and subsequent approval by the Joint Review Board.   |
| October 31, 2024             | Submit base packet documentation and Project Plan for Wisconsin Department of Revenue certification.  |

## Section 2. Introduction and Purpose

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The Village of McFarland has identified a need to expand its economic base through business, mixed-use, and residential development. To promote development, the Village is seeking to designate a geographical area lying within its corporate limits as Tax Incremental Finance District (TID) No. 7. The Creation of TID No. 7 will allow the Village to make certain public improvements and investments to the designated area so that growth, redevelopment, and blight elimination can occur. Anticipated growth, combined with the Village's commitment toward development, will ensure sufficient tax increment to retire all debt issued by the District for improvements. These improvements will allow the Village to attract and retain potential development, and encourage further private investment in local businesses. The development that is anticipated to occur will provide long-term tax benefits to both the Village and all other overlying taxing jurisdictions.

### Summary of Findings

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In creating TID No. 7, the Village of McFarland has made the following findings, consistent with Section 66.1105 of Wisconsin Statutes:

- Activities and improvements to the newly designated TID No. 7 are intended to encourage and attract business, mixed-use, and residential growth in the Village.
- The improvement to the newly designated area is likely to encourage, develop, and maintain a strong growth pattern in the Village, taking advantage of major transportation routes through the Village.
- The improvement to the area is likely to maximize private investment within the newly designated TID No. 7 and significantly enhance the value of substantially all other real estate in the District.
- The improvement to the area is likely to make currently underdeveloped areas of the Village more attractive by providing necessary and desired public improvements, which are compatible and feasible with existing systems.
- The improvement to the area is likely to encourage and promote conformity with the Village's land use policies and procedures.
- The development in the newly designated area would not take place in the absence of the improvements stated in the Project Plan.
- TID No. 7 is declared to be a "Mixed-use District" and at least 50% of the land in TID No. 7 has been classified as a mixed-use area, as defined in s.66.1105(2)(cm).
- The equalized value of the taxable property of the District plus the aggregate value increment of all existing districts within the Village does not exceed 12% of the total value of equalized taxable property within the Village.
- The estimated percentage of the territory within the District that is devoted to retail business will not exceed 35% at the end of the District's expenditure period.
- The estimated percentage of the territory within the District that is devoted to newly platted residential land use will not exceed 35% at the end of the District's expenditure period and the density of newly platted residential housing will be at least three units per acre.

## Section 3. District Description

Tax Incremental District No. 7 is being created by the Village of McFarland as a “Mixed-use District” under the authority provided by Wisconsin Statute Section 66.1105. The Village of McFarland finds that at least 50%, by area, of real property within the District is suitable for mixed-use development.

### Boundary Description

The boundary for the newly designated TID No. 7 was established using the following criteria:

1. The equalized value of the taxable property of the District plus the aggregate value increment of all existing districts within the Village does not exceed 12% of the total value of equalized taxable property within the Village at the time of creation.
2. The District is contiguous and contains only whole parcels.
3. At least 50% of the land in TID No. 7 has been classified as a mixed-use area, as defined in s.66.1105(2)(cm).

A map identifying the boundaries for the newly designated TID No. 7 is provided in Appendix A and a legal description of the TID boundary is provided in Appendix B. The location of TID No. 7 is within the Village’s East Side Neighborhood. In 2023, the Village updated its prior 2008 East Side Neighborhood plan as an amendment to the Village’s Comprehensive Plan. This plan update included the identification of a new business park in the areas proposed for TID No. 7. A map showing the East Side Neighborhood Plan Future Land Uses is included in Appendix A.

### Tax Parcels

The following whole tax parcels will be included in the newly designated TID No. 7:

Table 2: List of Parcels Included in TID No. 7

| Parcel ID from Map 1 | Parcel Number | Parcel Address      | Total Acres  | Existing Land Use         | Existing Zoning | Assessed Land Value (2024) | Assessed Improvement Value (2024) | Total Assessed Value (2024) |
|----------------------|---------------|---------------------|--------------|---------------------------|-----------------|----------------------------|-----------------------------------|-----------------------------|
| A                    | 071026496311  |                     | 32.6         | Agriculture/Open Space    | A1-EX*          | \$ 11,700                  | \$ -                              | \$ 11,700                   |
| B                    | 071035180101  | 3341 Storck Road    | 40.3         | Agriculture               | A1-EX*          | \$ 13,200                  | \$ -                              | \$ 13,200                   |
| C                    | 071036290901  | 3341 Storck Road    | 26.4         | Single Family/Agriculture | A1-EX*          | \$ 102,000                 | \$ 375,900                        | \$ 477,900                  |
| D                    | 071036290501  | 3372 Storck Road    | 22.9         | Single Family/Agriculture | A1-EX*          | \$ 76,100                  | \$ 216,000                        | \$ 292,100                  |
| E                    | 071035480011  | 3451 Siggelkow Road | 5.0          | Utility                   | A1              | \$ -                       | \$ -                              | \$ -                        |
| F                    | 071035483411  |                     | 8.0          | Open Space                | A1              | \$ -                       | \$ -                              | \$ -                        |
| G                    | 071036391111  |                     | 60.4         | Agriculture               | A1-EX*          | \$ 25,600                  | \$ -                              | \$ 25,600                   |
| H                    | 071036385411  | 3451 Siggelkow Road | 9.6          | Single Family/Open Space  | A1              | \$ 80,600                  | \$ 181,600                        | \$ 262,200                  |
| I                    | 071036382111  | 3383 Siggelkow Road | 15.2         | Single Family/Agriculture | RH-1            | \$ 127,400                 | \$ 537,900                        | \$ 665,300                  |
| J                    | 071036380961  | 3365 Siggelkow Road | 7.1          | Single Family/Agriculture | RH-1            | \$ 129,600                 | \$ 285,700                        | \$ 415,300                  |
|                      |               |                     | <b>227.4</b> |                           |                 | <b>\$ 566,200</b>          | <b>\$ 1,597,100</b>               | <b>\$ 2,163,300</b>         |

\*Properties are zoned A1-Exclusive under the Dane County Zoning Code as administered by the Village of McFarland.

## Equalized Value Test

Per Wisconsin State Statute 66.1105(4)(gm)4.c., municipalities are restrained in their use of Tax Increment Financing such that the equalized value of taxable property of the (new/amended) district area plus the value increment of all existing districts does not exceed 12 percent of the total equalized value of taxable property within the municipality. The total assessed value of taxable property in TID No. 7, as of January 1, 2024, is \$2,163,300. The Village has three other active TID, TID No. 3, No. 4, and No. 5, with a value increment, as of January 1, 2024, of \$105,406,200. The total municipal equalized value, as of January 1, 2024, for the Village is \$1,617,865,600. Table 3 indicates that creation of TID No. 7 may bring the Village’s TID to total municipal value ratio to approximately 6.65%, within the 12% limit.

Table 3: Equalized Value Test

| Maximum Allowable TID Property Value       |                 |
|--|-----------------|
| Equalized Value (as of January 1, 2024)    | \$1,617,865,600 |
| Maximum Allowable TID Property Value (12%) | \$194,143,872   |

| 12% Test - Compliance                                     |                      |
|---|----------------------|
| Existing TIF Value Increment                              | \$105,406,200        |
| New Value Added by TID No. 7                              | \$2,163,300          |
| <b>Total Net New Value + Existing TIF Value Increment</b> | <b>\$107,569,500</b> |
| <b>Percentage of Equalized Value</b>                      | <b>6.65%</b>         |

At the same time the Village is proposing to create TID No. 7, the Village is also proposing to create a new TID No. 6 district, a partial overlay of existing TID No. 3. The total net new value for TID No. 6 is \$21,414,900. Therefore, with approval of TID No. 7 and No. 6, the percentage of equalized value will be 8%.

## Section 4. Statement of Kind, Number, and Location of Public Works & Other Projects

The Village of McFarland intends to implement a number of public works projects that will positively impact business, residential, and conservancy use in TID No. 7. These projects will be undertaken within the first 15 years of the TID’s existence (i.e. through 2039), subject to change based upon the relative needs of the Village and the ability of the District to recoup expenses through the generation of tax increment. A brief description of each TID eligible project type is provided below.

### A. Infrastructure for (Re)Development of the District

Proposed infrastructure improvements to public or private property may include:

1. Street (re)construction, relocation, removal, upgrading, or maintenance to facilitate development within TID No. 7. Street infrastructure includes bridges, sidewalks, curb & gutter, bike lanes, parking lanes, street lights, traffic signals, signage, markings and other appurtenances and amenities for the safety and comfort of motor vehicle, bicycle and

pedestrian traffic, including Rectangular Rapid Flash Beacons or other similar devices. Alleyways are considered streets within the definition of this Project Plan.

2. Pedestrian and bicycle path construction, including trail lighting, signage, and supporting amenities such as bicycle racks or repair stations.
3. Construct, upgrade and/or relocate sanitary sewer system components and related appurtenances.
4. Construct, upgrade and/or relocate storm water drainage facilities, basins, and related appurtenances.
5. Construct, upgrade and/or relocate water system components and related appurtenances.
6. Install or improve primary and secondary electric service including installing above or below ground electric distribution lines and related appurtenances, including electric vehicle charging stations.
7. Install or improve natural gas service.
8. Install or improve telecommunication, fiber optic, and/or cable television service including installing above or below ground distribution lines and related appurtenances.

### **B. Streetscaping Improvements**

Streetscaping improvements designed to improve the aesthetics of the District including installation of gateway, wayfinding and street signage, public art installations, landscaping, lighting, information kiosks, other streetscaping furnishings (e.g. benches, trash receptacles, banners, flower pots, etc.).

### **C. Site Improvements**

Site improvement activities required to make sites suitable for (re)development including, but not limited to: access drives, parking areas/facilities, parks and recreation facilities, landscaping, signage, entryway features, walkways, lighting, fencing, remodeling or rehabilitating existing buildings, razing buildings, stripping topsoil, grading, compacted granular fill, topsoil replacement, soil stabilization, streambank stabilization, relocating power lines, utilities, and related activities.

### **D. Environmental Studies and Remediation**

This may include costs associated with environmental studies; wetland delineations; floodplain delineations; floodplain hydraulic and hydrologic analysis; removal of lands from floodplains or wetland areas in accordance with local, state, and federal regulations as part of TID public works and rehabilitation projects; environmental remediation including the removal of above or below ground contamination or hazardous materials.

### **E. Real Estate Inspection, Acquisition, Vacating, and Relocation for Public Works and Other TID Eligible Projects**

This may include but is not limited to purchase of fee title; easements; inspections; appraisals; consultant fees; closing costs; real estate commissions and fees in lieu of commissions; surveying and mapping; lease and/or sale of property at or below market or purchase price to encourage or make feasible a public infrastructure or (re)development project. Relocation costs in the event any property is acquired for the above projects, including the cost of a relocation plan, staff, publications, appraisals, land and property acquisition costs and relocation benefits as required by Wisconsin Statutes 32.19 and 32.195 are eligible costs.

## **F. Development Funds/Incentives**

Payments made at the Village Board's discretion to assist private developers in projects that carry out the goals of this Project Plan, the Village's Comprehensive Plan, East Side Neighborhood Plan, or other adopted Village plans including those future sub-area plans for the District. Such payments could include grants, zero-interest loans, or low interest loans for the purposes of land acquisition, environmental remediation, building and site improvements to non-residential or residential properties. Establishment of a Revolving Loan Fund (e.g. low interest loan or temporary grant for building façade or signage improvement program) is considered Development Incentives and is eligible project costs. No cash grants or loans will be provided until a developer agreement has been signed between the developer and the Village.

## **G. Contributions to the Community Development Authority**

The Village may provide funds to the Community Development Authority (CDA) to be used for administration, planning and operations related to the purposes for which it was established to implement the goals or projects outlined in this Project Plan. The Village of McFarland has a CDA whose purpose is to assist with community development projects including those which may be undertaken within the District.

## **H. Planning, Promotion & Economic Development**

Promotion and development of TID No. 7 including professional services for planning; marketing; recruitment; grant writing and grant administration for TID projects; marketing services and materials; advertising costs; administrative costs and support of development organizations are all eligible costs under this section. Costs related to establishing, or revising, developer incentive policy manuals, developer incentive applications, façade or signage improvement programs are eligible project expenses.

## **I. Administrative/Organizational Costs**

Imputed administrative costs including, but not limited to, a portion of the salaries, benefits and training expenses of the Village employees and elected officials, professional fees for audits, legal review, planning and engineering services, professional assistance with the creation, amendment, and general administration of TID No. 7, and others directly involved with the projects over the life of the District.

## **J. Financing Costs**

Interest, professional and finance fees, bond discounts, bond redemption premiums, legal opinions, ratings, capitalized interest, bond insurance and other expenses related to financing TID No. 7 projects. Eligible expenses include interest on advances to the TID from the Village's General, Utility or Stormwater Funds to cover any annual cash flow deficits. Interest rates shall not exceed a rate of 3%.

## **K. Projects Outside the TID**

The Village expects that there may be several projects that encompass an area outside of the boundaries of the TID. Pursuant to Wisconsin Statutes Section 66.1105(2)(f)(1)(n), the Village may undertake projects within territory located within one-half (1/2) mile of the boundary of the TID, and pay for them using tax increment, provided that:

- 1) The project area is located within the Village’s corporate boundaries; and
- 2) The projects are an eligible TIF expenditure within this Project Plan as approved by the Joint Review Board; and
- 3) The expenditure must be made within the expenditure period.

The one-half mile boundary of TID No. 7 is illustrated on the Project Locations Map in Appendix A.

The projects listed in this section will provide necessary facilities, land area, and support to enable and encourage the (re)development of TID No. 7. These projects may be implemented by the Village Board in varying degrees in response to development needs and will be guided by the TID No. 7 Project Plan, the Village’s Comprehensive Plan, other existing plans and policies of the Village, and public input.

A map identifying project locations in TID No. 7 is provided in Appendix A. Projects A-J may occur anywhere within the boundaries of the District, as authorized by the Village Board. Locations of new streets, utilities or recreational trail alignments shown on the map are preliminary and subject to change based on final design. Other infrastructure projects unknown at this time, but consistent with the purpose of the TID, and categories A-K, may be eligible project costs. Such eligibility will be determined by the Village Board at the time the projects are being considered. The projects listed above will provide necessary facilities and support to enable and encourage the development of the TID. These projects may be implemented in varying degrees in response to development needs. In addition to the above projects, the Village of McFarland may request multiple base value redeterminations during the life of TID No. 7, if necessary and allowed by the WI State Statutes. The Village may also request affordable housing extensions as allowed by WI State Statutes.

## **Section 5. TID No. 7 Project Cost Summary**

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Table 4 lists the estimated total expenditures for each project category. This format follows Wisconsin Department of Revenue guidance on detailed project costs (pe-209), which states the project list should include “estimated expenditures expected for each major category of public improvements.” It is important to note that this Project Plan is not meant to be an appropriation of funds for specific projects, but a framework with which to manage projects. All costs identified are preliminary estimates made prior to design considerations, or engineering studies, and are subject to change after planning is complete. All of the customary expenses are considered in these estimates, including but not limited to: legal fees, engineering fees, architectural fees, planning fees, surveying and mapping fees, inspection, construction costs, materials and apparatus, restoration work, permits, reports, judgments, claims for damages and other expenses. Years of capital expenditures are estimates based in part on the Village’s Capital Improvement Plan.

Table 4: Proposed TID Project Costs

| Project Categories   | Estimated Project Cost | Others Share of Cost* | TID Share of Cost   |
|--|------------------------|-----------------------|---------------------|
| A. Infrastructure for (Re)Development of the District  | \$19,848,000           | \$2,633,081           | \$17,214,919        |
| 2024 Siggelkow Road & Utility Engineering Design   | \$125,000              | \$0                   | \$125,000           |
| 2025 Phase 1 Internal Roads, Utilities and Ponds   | \$3,410,000            | \$0                   | \$3,410,000         |
| 2026 Phase 2 Internal Roads, Utilities and Ponds   | \$810,000              | \$0                   | \$810,000           |
| 2027 Phase 1 Siggelkow Road & Trail (Catalina To TID eastern boundary)   | \$3,094,683            | \$0                   | \$3,094,683         |
| 2030 Phase 3 Internal Roads, Utilities and Ponds   | \$4,824,500            | \$2,633,081           | \$2,191,419         |
| 2032 Phase 2 Siggelkow Road (Eastern TID Boundary to CTH AB)**   | \$5,968,317            | \$0                   | \$5,968,317         |
| 2034 Phase 4 Internal Roads, Utilities, and Ponds  | \$1,615,500            | \$0                   | \$1,615,500         |
| B. Streetscaping Improvements  | \$250,000              | \$0                   | \$250,000           |
| C. Site Improvements   | \$250,000              | \$0                   | \$250,000           |
| D. Environmental Studies and Remediation   | \$250,000              | \$0                   | \$250,000           |
| E. Real Estate Inspections, Acquisition, Vacating, and Relocation for Public Works and Other TID Eligible Projects | \$2,600,000            | \$0                   | \$2,600,000         |
| F. Development Funds/Incentives  | \$10,557,435           | \$0                   | \$10,557,435        |
| G. Planning, Promotion & Development   | \$150,000              | \$0                   | \$150,000           |
| H. Contributions to a Community Development Authority (CDA) or Redevelopment Authority (RDA)                       | \$0                    | \$0                   | \$0                 |
| I. Administrative/Organizational Costs   | \$1,975,000            | \$0                   | \$1,975,000         |
| J. Financing Costs   | \$8,489,748            | \$0                   | \$8,489,748         |
| <b>Subtotal</b>  | <b>\$ 44,370,183</b>   | <b>\$ 2,633,081</b>   | <b>\$41,737,102</b> |

\*Includes portions of projects within the City of Madison or outside the TID ½ mile boundary

\*\*Includes eligible projects outside or partial within the TID boundary but within ½ mile of the TID boundary.

All costs are stated in 2024 prices and are preliminary estimates. The Village reserves the right to increase the costs to reflect inflationary increases and other unforeseen or uncontrollable circumstances between 2024 and the time of construction/implementation, such as higher than anticipated financing costs. The Village reserves the right to increase and decrease particular project costs within the Total TID Expenditure budget estimate without amending this Project Plan. For example, reallocating funds from one project category to another.

Wisconsin Statutes do not obligate the Village to complete all of the proposed projects listed in the Project Plan; however, the expenditure period for TID No. 7 is limited to July 23, 2024 through July 23, 2039. The Village retains the right to change the scope and/or timing of projects implemented as they are individually authorized by the Village Board, without further amending this Project Plan. Public debt and expenditures should be made at the pace private development occurs to assure increment is sufficient to cover expenses. The needs of the Village and the performance of the TID will be reviewed annually to determine if change is required to any of the proposed activities. Should the needs of the Village change, projects may have to be slightly or substantially altered or even eliminated.

## Section 6. Ineligible / Estimated Non-Project Costs

The following bullets identify public works projects that are not eligible to be paid with tax increments under Wis. Stat. 66.1105(2)(f).2.

- The cost of constructing or expanding administrative buildings, police and fire buildings, libraries, community and recreational buildings and school buildings, unless the

administrative buildings, police and fire buildings, libraries and community and recreational buildings were damaged or destroyed before January 1, 1997, by a natural disaster.

- The cost of constructing or expanding any facility, except a parking structure, if the Village generally finances similar facilities only with utility user fees.
- General government operating expenses, unrelated to the planning or development of a TID.
- Cash grants made by the Village to owners, lessees, or developers of land that is located within the TID unless the grant recipient has signed a development agreement with the Village, a copy of which shall be retained by the Village in the official records for that TID.

No ineligible project costs were identified at the time this Project Plan was considered for adoption. Any portion of future projects funded by grants will be a non-project cost.

Non-project costs are public works projects that only partly benefit the TID or are not eligible to be paid with tax increments. Examples of non-project costs include projects undertaken within the TID as part of the implementation of this Project Plan, the costs of which are paid fully or in part by impact fees, grants, or special assessments. Other examples include public works projects that only partly benefit the TID, such as a new water tower which serves properties both inside and outside of the TID, and its ½ - mile boundary. That portion of the total project costs allocable to properties outside of the TID, and its ½ - mile boundary, would be a non-project cost. Table 4 identifies an estimated \$2,633,081 in non-project costs for improvements to Siggelkow Road that are either partially within the City of Madison or outside the ½-mile TID boundary.

## **Section 7. Economic Feasibility**

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The projected income of TID No. 7, presented in Table 6, hinges upon the tax incremental revenue generated from within the district. The future tax incremental revenue of a TID is influenced by three crucial components: new development leading to increases in property value, inflation-driven appreciation in property values, and alterations in the full value tax rate. To forecast the future increment and income generated by TID No. 7, certain assumptions have been made for each of these critical components.

### **New Development Activities**

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The TID is projected to realize \$211,148,700 in new development value over its anticipated 20-year life. Table 5 provides a summary of potential development opportunities within TID #7. This new value is projected to come from the development of parcels within the District. The determination of parcels identified for new development is based on the Village's East Side Neighborhood Plan. It is anticipated that some of the parcels listed in Table 5 may not experience any (re)development during the TID lifetime, while others not listed may. Redevelopment years are also an approximation based, in part, on the anticipated schedule of known (re)development projects, landownership, public and private improvement projects, and the readiness for development or marketability of each parcel. Estimated Construction Years may vary significantly from those shown in Table 5.

The methodology used to calculate the Estimated Growth in Value of New Development for any one development site is based in-part on using assessment values from these and other comparable existing development sites found in the Village, or surrounding communities in Dane County. The creation of TID #7 and the identification of proposed types of new development (e.g. light industrial/office, commercial, and multi-family) within this Project Plan does not compel, or in any way obligate, the Village to approve future redevelopment requests for these particular parcel areas. However, those types of new development assumed in Table 5 are based on the Village’s 2023 East Side Neighborhood Plan. The Village may consider other uses than those envisioned within this Project Plan for any particular parcel without amending this Project Plan. The Village’s Comprehensive Plan, subarea plans like the East Side Neighborhood Plan, and Village’s Zoning Ordinance will guide decisions regarding appropriate use of properties within the District. It is anticipated that when specific development proposals/applications/projects are submitted to the Village a change in the Village’s Official Zoning Map and/or Comprehensive Plan may be necessary to facilitate the development envisioned in this Project Plan (e.g. zoning to Planned Unit Development District or Commercial Park District).

Table 5: New Development Activities

| Estimated Construction Year | Phase | Type of New Development         | Acres | Comm/Ind Building Size | Comm/Ind Construction Values/Acre or BLDG SF | MF Units | MF Value/Acre or Unit | New Development Value | Base Value   | Est. Growth in New Development Value |
|-----------------------------|-------|---------------------------------|-------|------------------------|--|----------|-----------------------|-----------------------|--------------|--------------------------------------|
| 2025                        | 1     | Business Park Land Improvements | 50.50 |                        | \$ 160,000                                   |          |                       | \$ 8,080,000          | \$ 287,800   | \$ 7,792,200                         |
| 2025                        | 1     | Light Industrial/Office         | 10.10 | 175,000                | \$ 65  |          |                       | \$ 11,375,000         | \$ -         | \$ 11,375,000                        |
| 2026                        | 2     | Multi-Family Land Improvements  | 13.00 |                        |  | 260      | \$ 10,000             | \$ 2,600,000          | \$ 11,700    | \$ 2,588,300                         |
| 2027                        | 1     | Light Industrial/Office         | 10.10 | 145,000                | \$ 65  |          |                       | \$ 9,425,000          | \$ -         | \$ 9,425,000                         |
| 2027                        | 2     | Multi-Family Consturction       | 13.00 |                        |  | 130      | \$ 130,000            | \$ 16,900,000         | \$ -         | \$ 16,900,000                        |
| 2028                        | 2     | Multi-Family Consturction       | 13.00 |                        |  | 130      | \$ 130,000            | \$ 16,900,000         | \$ -         | \$ 16,900,000                        |
| 2029                        | 1     | Light Industrial/Office         | 10.10 | 175000                 | \$ 65  |          |                       | \$ 11,375,000         | \$ -         | \$ 11,375,000                        |
| 2030                        | 3     | Business Park Land Improvements | 65.00 |                        | \$ 160,000                                   |          |                       | \$ 10,400,000         | \$ 783,200   | \$ 9,616,800                         |
| 2030                        | 3     | Multi-Family Land Improvements  | 12.00 |                        |  | 210      | \$ 10,000             | \$ 2,100,000          | \$ -         | \$ 2,100,000                         |
| 2030                        | 3     | Commercial Land Improvements    | 3.60  |                        | \$ 225,000                                   |          |                       | \$ 810,000            | \$ -         | \$ 810,000                           |
| 2031                        | 1     | Light Industrial/Office         | 10.10 | 145000                 | \$ 65  |          |                       | \$ 9,425,000          | \$ -         | \$ 9,425,000                         |
| 2032                        | 3     | Multi-Family Construction       | 6.00  |                        |  | 105      | \$ 130,000            | \$ 13,650,000         | \$ -         | \$ 13,650,000                        |
| 2032                        | 3     | Light Industrial/Office         | 8.23  | 100000                 | \$ 65  |          |                       | \$ 6,500,000          | \$ -         | \$ 6,500,000                         |
| 2033                        | 3     | Multi-Family Construction       | 6.00  |                        |  | 105      | \$ 130,000            | \$ 13,650,000         | \$ -         | \$ 13,650,000                        |
| 2033                        | 1     | Light Industrial/Office         | 10.10 | 140000                 | \$ 65  |          |                       | \$ 9,100,000          | \$ -         | \$ 9,100,000                         |
| 2034                        | 3     | Light Industrial/Office         | 8.23  | 150000                 | \$ 65  |          |                       | \$ 9,750,000          | \$ -         | \$ 9,750,000                         |
| 2034                        | 4     | Business Park Land Improvements | 6.70  |                        | \$ 160,000                                   |          |                       | \$ 1,072,000          | \$ 540,300   | \$ 531,700                           |
| 2034                        | 4     | Multi-Family Land Improvements  | 9.00  |                        |  | 135      | \$ 10,000             | \$ 1,350,000          | \$ 540,300   | \$ 809,700                           |
| 2035                        | 4     | Multi-Family Construction       | 4.50  |                        |  | 68       | \$ 130,000            | \$ 8,840,000          | \$ -         | \$ 8,840,000                         |
| 2035                        | 3     | Commercial Construction         | 3.60  | 4                      | \$ 1,000,000                                 |          |                       | \$ 3,600,000          | \$ -         | \$ 3,600,000                         |
| 2036                        | 3     | Light Industrial/Office         | 8.23  | 100000                 | \$ 65  |          |                       | \$ 6,500,000          | \$ -         | \$ 6,500,000                         |
| 2037                        | 4     | Multi-Family Construction       | 4.50  |                        |  | 67       | \$ 130,000            | \$ 8,710,000          | \$ -         | \$ 8,710,000                         |
| 2038                        | 3     | Light Industrial/Office         | 8.23  | 150000                 | \$ 65  |          |                       | \$ 9,750,000          | \$ -         | \$ 9,750,000                         |
| 2039                        | 4     | Light Industrial/Office         | 6.70  | 80000                  | \$ 65  |          |                       | \$ 5,200,000          | \$ -         | \$ 5,200,000                         |
| 2040                        | 3     | Light Industrial/Office         | 8.23  | 150000                 | \$ 65  |          |                       | \$ 9,750,000          | \$ -         | \$ 9,750,000                         |
| 2041                        | 3     | Light Industrial/Office         | 8.23  | 100000                 | \$ 65  |          |                       | \$ 6,500,000          | \$ -         | \$ 6,500,000                         |
|                             |       |                                 |       |                        |  |          |                       | \$ 213,312,000        | \$ 2,163,300 | \$ 211,148,700                       |

### Inflation Rate

This projection adopts a conservative stance, suggesting that inflation is expected to average 1.5% per year for the entirety of the District's existence. It's worth noting that historically, the average inflation rate from 2003 to 2023 has hovered around 2.56%, providing context for this conservative estimate. Similarly, the Consumer Price Index-Midwest has averaged an annual increase of 2.3% from 2003 to 2023. In addition, the Turner Construction Cost Index, a measure of construction

materials and labor prices across the industry in the United States, has average 5.4% increase per year from 2003 to 2023.

### **Full Value Tax Rate**

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The Full Value Tax Rate, estimated at \$20.00 per thousand, is anticipated to endure without fluctuations over the entirety of the District's 27-year existence, persisting steadily until the year 2051. For context, from 2003 to 2023 the actual Full Value Tax Rate in McFarland has ranged from a low of \$16.26 per thousand to a high of \$24.18 per thousand. The mid-point of this 20-year span is \$20.22 per thousand.

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Table 6: TID No. 7 Projected Income

| Village of McFarland |                         | TID #7  |                  |                                  |                   |                     |                |                               |                         |                 |
|----------------------|-------------------------|---|------------------|----------------------------------|-------------------|---------------------|----------------|-------------------------------|-------------------------|-----------------|
| A                    | B                       | C   | D                | E                                | F                 | G                   | H              | I                             | J                       | K               |
| IMPROV. DURING YEAR  | BEGINNING OF YEAR VALUE | EST. GROWTH IN VALUE OF NEW DEVELOP. <sup>1</sup> | CUMULATIVE VALUE | INFLATION INCREMENT <sup>2</sup> | END OF YEAR VALUE | TAX INCREMENT VALUE | TAX VALUE YEAR | TAX RATE <sup>3</sup> \$1,000 | TAX INCREMENT COLLECTED | COLLECTION YEAR |
| 2024                 | \$2,163,300             | \$0   | \$2,163,300      | \$32,450                         | \$2,195,750       | \$32,450            | 2025           | \$20.00                       | \$649                   | 2026            |
| 2025                 | \$2,195,750             | \$19,167,200                                      | \$21,362,950     | \$32,936                         | \$21,395,886      | \$19,232,586        | 2026           | \$20.00                       | \$384,652               | 2027            |
| 2026                 | \$21,395,886            | \$2,588,300                                       | \$23,984,186     | \$320,938                        | \$24,305,124      | \$22,141,824        | 2027           | \$20.00                       | \$442,836               | 2028            |
| 2027                 | \$24,305,124            | \$26,325,000                                      | \$50,630,124     | \$364,577                        | \$50,994,701      | \$48,831,401        | 2028           | \$20.00                       | \$976,628               | 2029            |
| 2028                 | \$50,994,701            | \$16,900,000                                      | \$67,894,701     | \$764,921                        | \$68,659,621      | \$66,496,321        | 2029           | \$20.00                       | \$1,329,926             | 2030            |
| 2029                 | \$68,659,621            | \$11,375,000                                      | \$80,034,621     | \$1,029,894                      | \$81,064,516      | \$78,901,216        | 2030           | \$20.00                       | \$1,578,024             | 2031            |
| 2030                 | \$81,064,516            | \$12,526,800                                      | \$93,591,316     | \$1,215,968                      | \$94,807,283      | \$92,643,983        | 2031           | \$20.00                       | \$1,852,880             | 2032            |
| 2031                 | \$94,807,283            | \$9,425,000                                       | \$104,232,283    | \$1,422,109                      | \$105,654,393     | \$103,491,093       | 2032           | \$20.00                       | \$2,069,822             | 2033            |
| 2032                 | \$105,654,393           | \$20,150,000                                      | \$125,804,393    | \$1,584,816                      | \$127,389,209     | \$125,225,909       | 2033           | \$20.00                       | \$2,504,518             | 2034            |
| 2033                 | \$127,389,209           | \$22,750,000                                      | \$150,139,209    | \$1,910,838                      | \$152,050,047     | \$149,886,747       | 2034           | \$20.00                       | \$2,997,735             | 2035            |
| 2034                 | \$152,050,047           | \$11,091,400                                      | \$163,141,447    | \$2,280,751                      | \$165,422,197     | \$163,258,897       | 2035           | \$20.00                       | \$3,265,178             | 2036            |
| 2035                 | \$165,422,197           | \$12,440,000                                      | \$177,862,197    | \$2,481,333                      | \$180,343,530     | \$178,180,230       | 2036           | \$20.00                       | \$3,563,605             | 2037            |
| 2036                 | \$180,343,530           | \$6,500,000                                       | \$186,843,530    | \$2,705,153                      | \$189,548,683     | \$187,385,383       | 2037           | \$20.00                       | \$3,747,708             | 2038            |
| 2037                 | \$189,548,683           | \$8,710,000                                       | \$198,258,683    | \$2,843,230                      | \$201,101,914     | \$198,938,614       | 2038           | \$20.00                       | \$3,978,772             | 2039            |
| 2038                 | \$201,101,914           | \$9,750,000                                       | \$210,851,914    | \$3,016,529                      | \$213,868,442     | \$211,705,142       | 2039           | \$20.00                       | \$4,234,103             | 2040            |
| 2039                 | \$213,868,442           | \$5,200,000                                       | \$219,068,442    | \$3,208,027                      | \$222,276,469     | \$220,113,169       | 2040           | \$20.00                       | \$4,402,263             | 2041            |
| 2040                 | \$222,276,469           | \$9,750,000                                       | \$232,026,469    | \$3,334,147                      | \$235,360,616     | \$233,197,316       | 2041           | \$20.00                       | \$4,663,946             | 2042            |
| 2041                 | \$235,360,616           | \$6,500,000                                       | \$241,860,616    | \$3,530,409                      | \$245,391,025     | \$243,227,725       | 2042           | \$20.00                       | \$4,864,555             | 2043            |
| 2042                 | \$245,391,025           | \$0   | \$245,391,025    | \$3,680,865                      | \$249,071,891     | \$246,908,591       | 2043           | \$20.00                       | \$4,938,172             | 2044            |
| 2043                 | \$249,071,891           | \$0   | \$249,071,891    | \$3,736,078                      | \$252,807,969     | \$250,644,669       | 2044           | \$20.00                       | x                       | 2045            |
| 2044                 | \$252,807,969           | \$0   | \$252,807,969    | \$3,792,120                      | \$256,600,088     | \$254,436,788       | 2045           | \$20.00                       | x                       | 2046            |
| <b>TOTAL</b>         |                         | <b>\$211,148,700</b>                              |                  | <b>\$43,288,088</b>              |                   |                     |                |                               | <b>\$51,795,972</b>     |                 |

**Assumptions**

|                          |               |
|--------------------------|---------------|
| Initial Base Value       | \$2,163,300   |
| Annual Rate of Inflation | 1.50%         |
| Tax Rate (Avg./Year)     | \$20.00       |
| New Development          | \$211,148,700 |
| Final Total Value        | \$256,600,088 |

## Projected Annual Performance

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Table 7 presents the projected annual performance of TID No. 7 based on the following assumptions:

- Tax Increment Generated: \$51,795,972 - This represents the total expected increase in tax revenue within the TIF district over a specified period.
- Total Principal for Public Works Projects: \$20,564,919 - This indicates the overall amount of funds allocated for infrastructure and community development projects (Table 4, Projects A-E) within the district.
- Total Development Incentives: \$10,557,435 - This denotes the total funds earmarked for incentives designed to attract investment and stimulate development activities within the TIF district, not including potential sale of Village acquired property at less than market values.
- Interest Rate: 5.00% - This is the interest rate applied to the principal amount (Projects A-F), often determined by the Wisconsin Board of Commissioners of Public Lands (BCPL) or similar authority.
- Total Interest Payments: \$8,489,748 - This reflects the cumulative interest payments expected to be made over the life of the financing, based on the principal amount and interest rate.
- Total Administrative & Planning Costs: \$2,125,000 - This represents the overall expenses associated with managing and overseeing the operations of the TIF district, including administrative staff salaries, legal fees, and other operational expenses.

Table 7: TID No. 7 Projected Annual Performance

| Village of McFarland TID #7 |  |                                  |                                   |                                  |                      |                         |                            |                           |                             |                         |                  |                  |
|-----------------------------|--|----------------------------------|-----------------------------------|----------------------------------|----------------------|-------------------------|----------------------------|---------------------------|-----------------------------|-------------------------|------------------|------------------|
| L                           | M                                      | N                                | O                                 | P                                | Q                    | R                       | S                          | T                         | U                           | V                       | W                | X                |
| PAYMENT YEAR                | CAPITAL EXPENDITURE COSTS <sup>1</sup> | ANNUAL DEBT SERVICE <sup>2</sup> | INTEREST ON ADVANCES <sup>3</sup> | ADMIN & OTHER COSTS <sup>4</sup> | TOTAL USES TID FUNDS | TAX INCREMENT COLLECTED | DEBT PROCEEDS <sup>5</sup> | OTHER INCOME <sup>6</sup> | INVESTM INCOME <sup>7</sup> | TOTAL SOURCES TID FUNDS | ANNUAL CASH FLOW | TID FUND BALANCE |
| 2024                        | \$125,000                              | \$0                              | \$0                               | \$25,000                         | \$150,000            | \$0                     | \$125,000                  | \$0                       | \$0                         | \$125,000               | (\$25,000)       | (\$25,000)       |
| 2025                        | \$6,824,359                            | \$15,910                         | \$0                               | \$50,000                         | \$6,890,269          | \$0                     | \$6,824,359                | \$0                       | \$0                         | \$6,824,359             | (\$65,910)       | (\$90,910)       |
| 2026                        | \$4,224,359                            | \$884,505                        | \$0                               | \$75,000                         | \$5,183,864          | \$649                   | \$4,224,359                | \$0                       | \$0                         | \$4,225,008             | (\$958,856)      | (\$1,049,766)    |
| 2027                        | \$3,219,683                            | \$1,422,175                      | \$0                               | \$100,000                        | \$4,741,858          | \$384,652               | \$3,219,683                | \$0                       | \$0                         | \$3,604,335             | (\$1,137,524)    | (\$2,187,289)    |
| 2028                        | \$0                                    | \$1,831,972                      | \$0                               | \$125,000                        | \$1,956,972          | \$442,836               | \$0                        | \$0                       | \$0                         | \$442,836               | (\$1,514,136)    | (\$3,701,425)    |
| 2029                        | \$0                                    | \$1,831,972                      | \$0                               | \$125,000                        | \$1,956,972          | \$976,628               | \$0                        | \$0                       | \$0                         | \$976,628               | (\$980,344)      | (\$4,681,769)    |
| 2030                        | \$5,605,777                            | \$1,831,972                      | \$0                               | \$125,000                        | \$7,562,750          | \$1,329,926             | \$5,605,777                | \$0                       | \$0                         | \$6,935,704             | (\$627,046)      | (\$5,308,815)    |
| 2031                        | \$0                                    | \$2,545,468                      | \$0                               | \$125,000                        | \$2,670,468          | \$1,578,024             | \$0                        | \$0                       | \$0                         | \$1,578,024             | (\$1,092,443)    | (\$6,401,258)    |
| 2032                        | \$6,093,317                            | \$3,321,017                      | \$0                               | \$125,000                        | \$9,539,334          | \$1,852,880             | \$6,093,317                | \$0                       | \$0                         | \$7,946,197             | (\$1,593,137)    | (\$7,994,395)    |
| 2033                        | \$0                                    | \$3,321,017                      | \$0                               | \$125,000                        | \$3,446,017          | \$2,069,822             | \$0                        | \$0                       | \$0                         | \$2,069,822             | (\$1,376,195)    | (\$9,370,590)    |
| 2034                        | \$5,029,859                            | \$3,321,017                      | \$0                               | \$125,000                        | \$8,475,875          | \$2,504,518             | \$5,029,859                | \$0                       | \$0                         | \$7,534,377             | (\$941,499)      | (\$10,312,088)   |
| 2035                        | \$0                                    | \$3,945,300                      | \$0                               | \$125,000                        | \$4,070,300          | \$2,997,735             | \$0                        | \$0                       | \$0                         | \$2,997,735             | (\$1,072,565)    | (\$11,384,654)   |
| 2036                        | \$0                                    | \$3,076,705                      | \$0                               | \$125,000                        | \$3,201,705          | \$3,265,178             | \$0                        | \$0                       | \$0                         | \$3,265,178             | \$63,473         | (\$11,321,181)   |
| 2037                        | \$0                                    | \$2,539,035                      | \$0                               | \$125,000                        | \$2,664,035          | \$3,563,605             | \$0                        | \$0                       | \$0                         | \$3,563,605             | \$899,570        | (\$10,421,612)   |
| 2038                        | \$0                                    | \$2,129,238                      | \$0                               | \$125,000                        | \$2,254,238          | \$3,747,708             | \$0                        | \$0                       | \$0                         | \$3,747,708             | \$1,493,470      | (\$8,928,142)    |
| 2039                        | \$0                                    | \$2,129,238                      | \$0                               | \$125,000                        | \$2,254,238          | \$3,978,772             | \$0                        | \$0                       | \$0                         | \$3,978,772             | \$1,724,534      | (\$7,203,608)    |
| 2040                        | \$0                                    | \$2,129,238                      | \$0                               | \$75,000                         | \$2,204,238          | \$4,234,103             | \$0                        | \$0                       | \$0                         | \$4,234,103             | \$2,029,865      | (\$5,173,743)    |
| 2041                        | \$0                                    | \$1,415,742                      | \$0                               | \$75,000                         | \$1,490,742          | \$4,402,263             | \$0                        | \$0                       | \$0                         | \$4,402,263             | \$2,911,521      | (\$2,262,222)    |
| 2042                        | \$0                                    | \$640,193                        | \$0                               | \$75,000                         | \$715,193            | \$4,663,946             | \$0                        | \$0                       | \$0                         | \$4,663,946             | \$3,948,753      | \$1,686,531      |
| 2043                        | \$0                                    | \$640,193                        | \$0                               | \$75,000                         | \$715,193            | \$4,864,555             | \$0                        | \$0                       | \$8,433                     | \$4,872,987             | \$4,157,794      | \$5,844,324      |
| 2044                        | \$0                                    | \$640,193                        | \$0                               | \$75,000                         | \$715,193            | \$4,938,172             | \$0                        | \$0                       | \$29,222                    | \$4,967,393             | \$4,252,200      | \$10,096,524     |
| <b>TOTAL</b>                | <b>\$31,122,354</b>                    | <b>\$39,612,102</b>              | <b>\$0</b>                        | <b>\$2,125,000</b>               | <b>\$72,859,455</b>  | <b>\$51,795,972</b>     | <b>\$31,122,354</b>        | <b>\$0</b>                | <b>\$37,654</b>             | <b>\$82,955,980</b>     |                  |                  |

**ASSUMPTION**

1. Capital Expenditures (Projects A-F)
2. Includes Principal & Interest on Capital Expenditures requiring debt service (5% interest, 10-year loan)
3. Interest on General Fund Advances @ 0.0% of Annual TID Fund Deficit
4. Administration, Organizational, Planning, Costs (Project Types G-I)
5. Debt Proceeds on Capital Expenditures requiring debt service
6. Other Income (Land Sales, Grants, Intergovernmental Revenue, etc.)
7. Interest on Investment Income = 0.5%

**TID DATES**

Creation Date: July 23, 2024  
 Expenditure Period: July 23, 2039  
 Termination Date: July 23, 2044

## Impact on Overlying Taxing Jurisdictions

Table 8 shows the division of the estimated share of the projected tax increments to be paid by the owners of taxable property in each of the taxing jurisdictions overlying TID No. 7.

Table 8: Impact on Overlying Taxing Jurisdictions

|              | Percentage<br>of Mill Rate<br>by Jurisdiction | Annual Taxes<br>Collected on<br>Base Value | Annual Taxes<br>Collected After<br>TID Closure | Increase in Annual<br>Tax Collections<br>After TID | Proportionate<br>Share of Taxes Collected<br>Over Life of District |
|--------------|---|--|--|--|--|
| County       | 17.69%  | \$7,654                                    | \$907,900                                      | \$900,246  | \$9,163,199  |
| Village      | 37.45%  | \$16,203                                   | \$1,921,893                                    | \$1,905,690  | \$19,397,170   |
| School       | 40.61%  | \$17,570                                   | \$2,084,121                                    | \$2,066,550  | \$21,034,495   |
| Tech         | 4.25%   | \$1,839                                    | \$218,088                                      | \$216,249  | \$2,201,107  |
| State        | 0.00%   | \$0  | \$0  | \$0  | \$0  |
| <b>Total</b> | <b>100.00%</b>                                | <b>\$43,266</b>                            | <b>\$5,132,002</b>                             | <b>\$5,088,736</b>                                 | <b>\$51,795,972</b>  |

## Section 8. Financing

Under Wisconsin law there are several methods of borrowing, some of which apply against a municipality's debt limit, and others that do not apply against the limit. The state sets this limit at five percent (5%) of the municipality's total equalized property valuation. The feasibility of financing specific projects at any given time using a particular method can be determined based on the municipality's current fiscal situation, anticipated non-TID related capital needs, the amount of money to be borrowed, interest rates, and lending terms.

Possible funding sources include:

### A. General Obligation Borrowing

General Obligation Borrowing includes all types of municipal borrowing from banks, the State Trust Fund, or other lending institutions. This method of borrowing requires little effort or legal expenditures and works particularly well for smaller projects.

### B. General Obligation Bonding

General Obligation Bonds are a debt instrument backed by the full faith and credit of the municipality and its ability to raise revenue through taxation. In the case of default, the municipality is liable for repayment of the debt. As a result, this type of debt can often result in lower interest rates than regular General Obligation Borrowing. The high fees associated with the issuance of the bonds makes them more attractive for larger projects.

### C. Mortgage Revenue Bonds

Revenue Bonds are a debt instrument backed by revenue generated from the project. These types of bonds are also mainly used for larger debt issuances due to their relatively high associated fees. They are typically issued by municipal bodies that raise revenues on a fee for service type basis, such as the Water & Sewer Utility. These types of bonds generally do not count against a municipality's five percent debt limit.

#### **D. Special Assessment “B” Bonds**

Special Assessment “B” Bonds are a debt instrument backed by the municipality’s ability to raise revenue from special assessments charged to persons, organizations, or businesses receiving benefits from the project. These bonds also do not normally count against a municipality’s debt limit.

#### **E. Federal/State Loan and Grant Programs**

The State and Federal Government often sponsor grant and loan programs that municipalities may potentially use to supplement TID expenditures or provide financing for capital costs which positively impact the District. These programs include Wisconsin Community Development Block Grants, Rural Development Administration Community Facility Loan/Grants, Transportation Economic Assistance Grants, and Economic Development Administration Grants. These programs require local match funding to insure State and Federal participation in the project.

### **Section 9. Proposed Zoning Changes**

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The Village of McFarland is zoned in accordance with an ordinance formally adopted by the Village Board. Based on the current zoning classifications within TID No. 7, no zoning changes are necessary as a result of creating TID No. 7. Future rezoning of property will be necessary in order to facilitate development within TID No. 7. Approval of rezoning applications will occur on a case-by-case basis consistent with the Village’s Comprehensive Plan and East Side Neighborhood Plan.

### **Section 10. Proposed Changes in the Community Development Plan, Map, Building Codes & Ordinance**

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The creation of TID No. 7 will not require any changes to the existing community development plans or the Village’s municipal codes or ordinances. The projects proposed in the Project Plan are consistent with the development policies of the municipality, as well as existing building codes, maps, and ordinances.

### **Section 11. Relocation**

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No persons are expected to be displaced or relocated as a result of proposed projects in the TID; however, if relocation were to become necessary in the future, the following is the method proposed by the Village or Community Development Authority for displacement or relocation. Before negotiations begin for the acquisition of property or easements, all property owners will be contacted to determine if there will be displaced persons as defined by Wisconsin Statutes and Administrative Rules. If it appears there will be displaced persons, all property owners and prospective displaced persons will be provided an informational pamphlet prepared by the Wisconsin Department of Administration (DOA). The Village will file a relocation plan with the DOA and shall keep records as required in Wisconsin Statutes 32.27. The Village will provide each owner a full narrative appraisal, a map showing the owners of all property affected by the proposed project and a list of neighboring landowners to whom offers are being made as required by law.

## Section 12. Statement Indicating How creating the TID Promotes Orderly Development of Municipality

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TID No. 7 will promote orderly development in the Village of McFarland by marketing and attracting economic activity to a specified area. This allows the Village greater control over economic activity in order to ensure that development and/or growth is orderly, harmonious with adjoining land uses, and enhances the health and welfare of the community.

## Section 13. Legal Opinion

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An opinion from the Village legal counsel regarding the Project Plan for TID No. 7 and its compliance with s. 66.1105 of Wisconsin Statutes is provided in Appendix I.

## Section 14. Glossary of TIF Related Terms

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**Base Value:** The aggregate value, as equalized by DOR, of the real, personal, and non-exempt municipal-owned property located within the TID as of the valuation date.

**Equalized Value:** The estimate of the State of Wisconsin Department of Revenue of the full market value of property; used to apportion property tax levies of counties, school districts and municipalities among tax districts.

**Expenditure Period:** The time during which expenses may be incurred for the implementation of the approved project plan and the completion of the projects outlined therein. The current maximum expenditure period for all districts ends five years before the un-extended maximum life of the TID.

**Non-Project Costs:** As part of the project plan, there may be investments that are not eligible for TIF, or that are paid for with revenue other than tax increment revenue – such as a grant.

**Project Plan:** The plan, properly submitted and approved by the Wisconsin Department of Revenue, for the financial development or redevelopment of a TID, including all properly approved amendments.

**Tax Incremental District (TID):** The contiguous geographical area within a municipality consisting solely of whole units of property as are assessed for general property tax purposed not including railroad rights of way, rivers or highways, or wetlands as defined in Wisconsin Statutes 23.32.

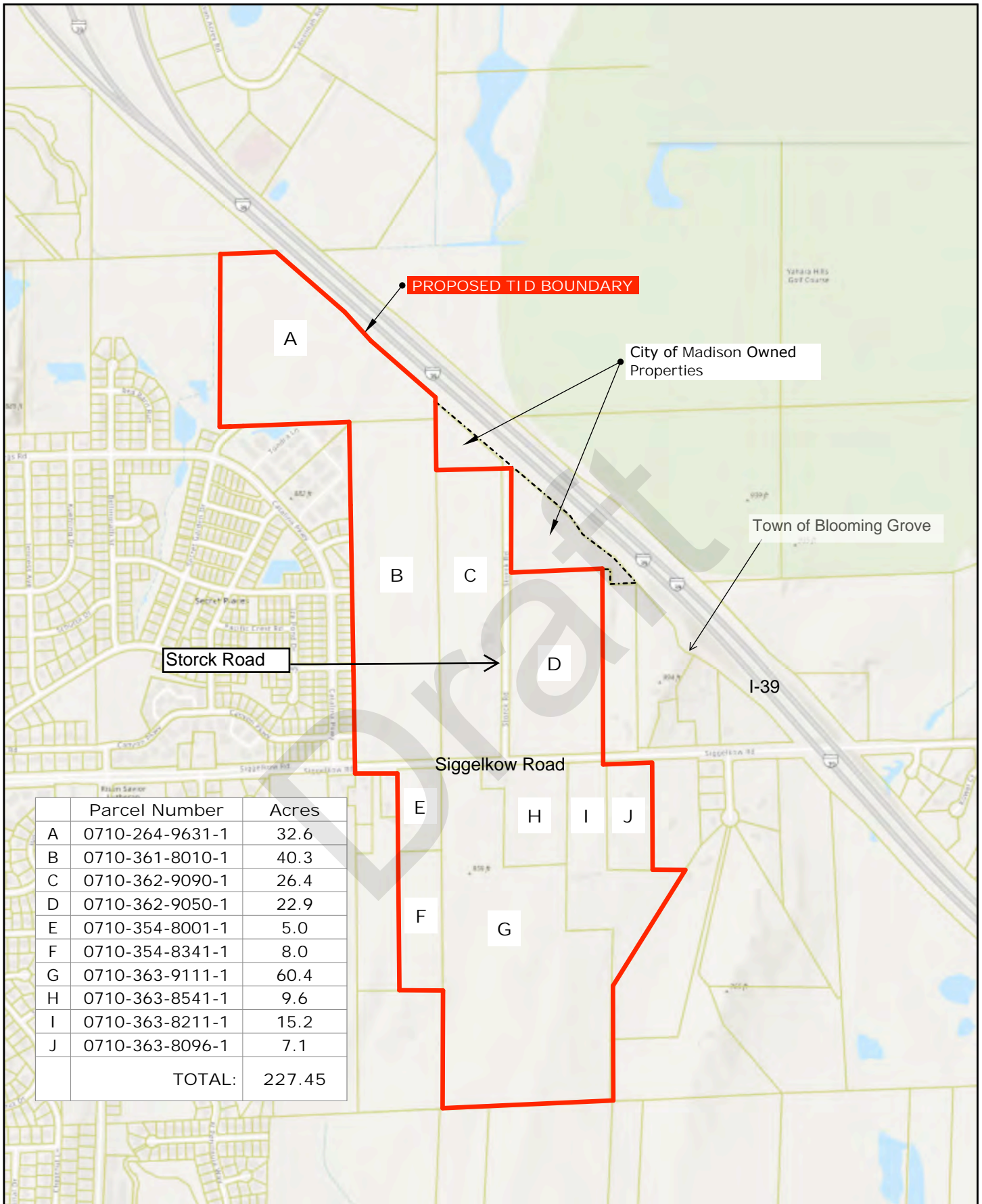
**Tax Incremental Financing (TIF):** A mechanism for financing development and redevelopment projects whereby property tax revenue from increased property values in a defined geographic district is used to pay for public improvements, such as roads, sewer and water lines. Once the improvements are paid for, the property taxes go to the municipality, county and school districts.

**Tax Increment:** The taxes levied by all overlying taxing jurisdictions on the difference between the base value and the current value of the TID, also known as the value increment. These taxes are sent to the municipality who operates the TID, and used to pay for the approved project costs laid out in the project plan.

**Tax Rate:** The rate, usually expressed in terms of dollars per one thousand dollars of assessed valuation, at which taxes are levied against the total assessed valuation of the municipality. Due to changes in the total assessed valuation of the municipality from year to year, the tax levy change and the tax rate change will not be the same. The tax rate change reflects what impact the property owner will see in their total taxes.

**Value Increment:** The difference in value between the base value and the current value. This is the amount of property value that can be attributed to the TIF investment, and as such is the portion of the tax base that is used to generate the tax increment that pays for the investment.

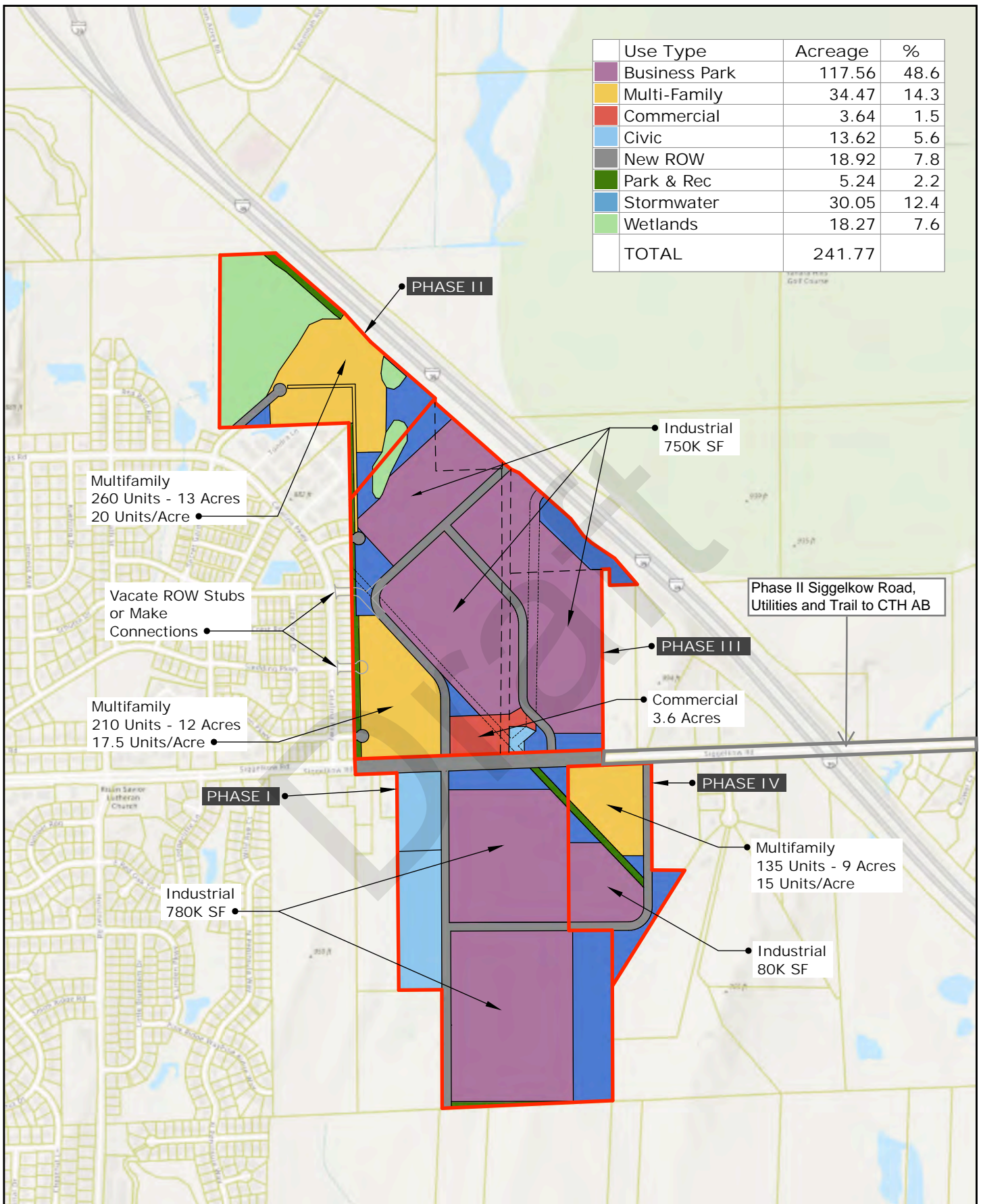
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|   | Parcel Number   | Acres         |
|---|-----------------|---------------|
| A | 0710-264-9631-1 | 32.6          |
| B | 0710-361-8010-1 | 40.3          |
| C | 0710-362-9090-1 | 26.4          |
| D | 0710-362-9050-1 | 22.9          |
| E | 0710-354-8001-1 | 5.0           |
| F | 0710-354-8341-1 | 8.0           |
| G | 0710-363-9111-1 | 60.4          |
| H | 0710-363-8541-1 | 9.6           |
| I | 0710-363-8211-1 | 15.2          |
| J | 0710-363-8096-1 | 7.1           |
|   | <b>TOTAL:</b>   | <b>227.45</b> |



| Use Type      | Acreage       | %    |
|---------------|---------------|------|
| Business Park | 117.56        | 48.6 |
| Multi-Family  | 34.47         | 14.3 |
| Commercial    | 3.64          | 1.5  |
| Civic         | 13.62         | 5.6  |
| New ROW       | 18.92         | 7.8  |
| Park & Rec    | 5.24          | 2.2  |
| Stormwater    | 30.05         | 12.4 |
| Wetlands      | 18.27         | 7.6  |
| <b>TOTAL</b>  | <b>241.77</b> |      |

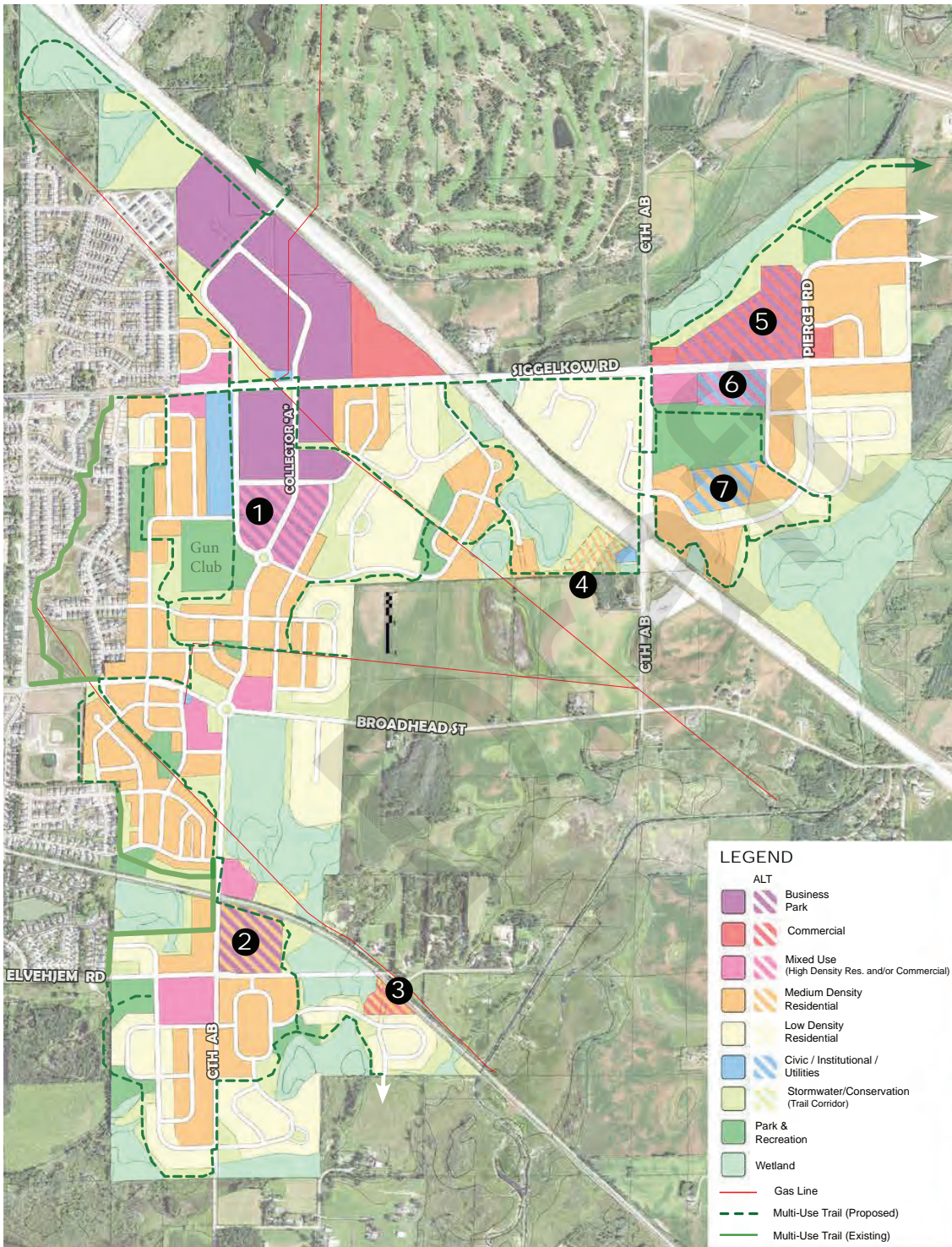


**McFarland Business Park TID**  
Proposed Uses & Project Locations



SCALE: 1" = 1,000'

Master Plan Concept



**Design Themes**

**New collector road** from Broadhead to Siggelkow veers northeast away from the Gun Club.

**Business Park** clustered around Siggelkow with a potential second business park area near CTH AB east of Interstate.

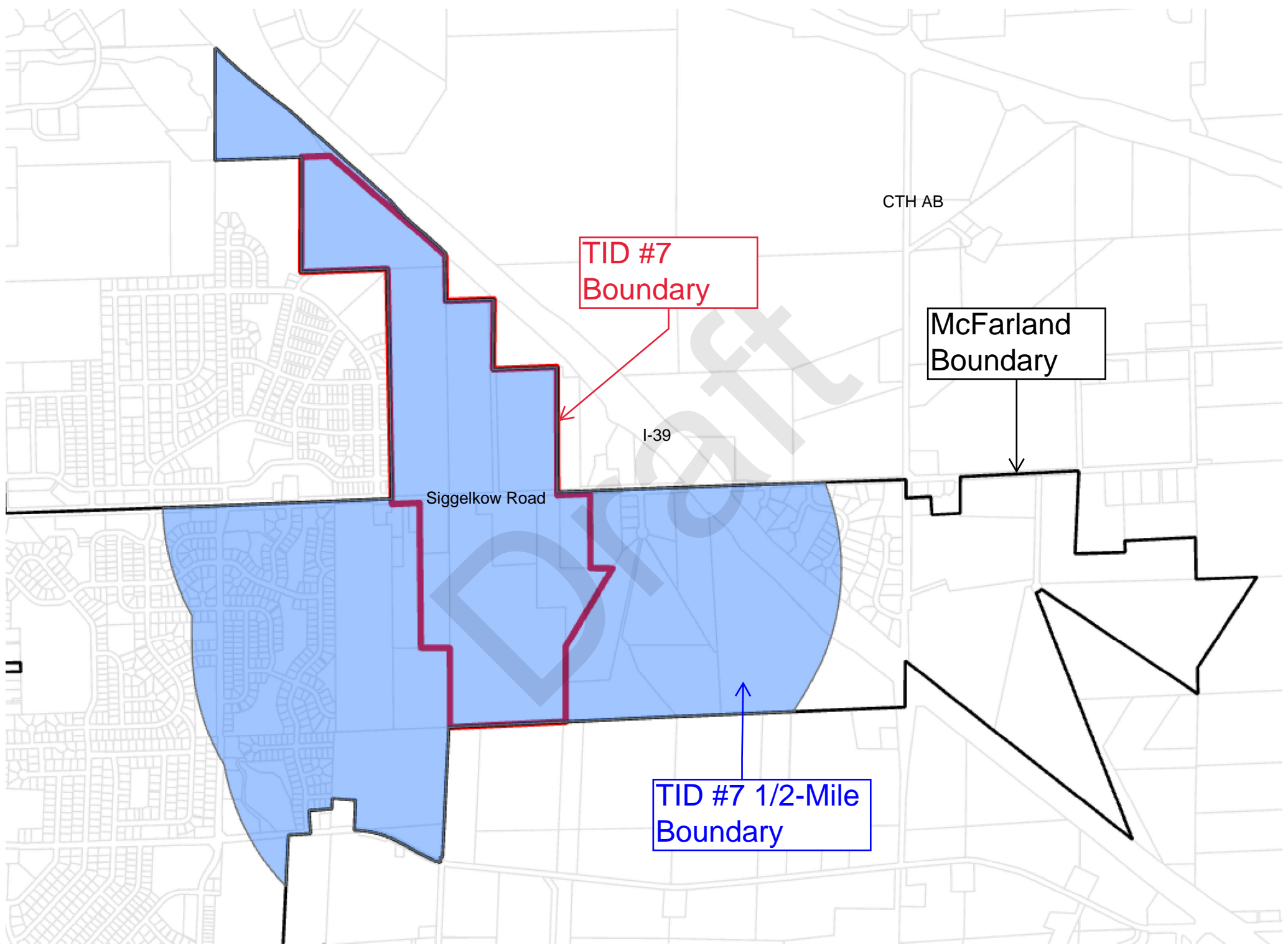
**Housing** throughout the planning area with medium- and high-density adjacent to major roadways with low-density along the edges of the growth area.

Smaller **commercial nodes** along Siggelkow w/ larger **mixed use pockets** south of Siggelkow.

Some connecting **open spaces**, but greater focus on smaller neighborhood parks.

**Continuous trail network** connecting the entire East Side planning to the existing Village trail network and adjacent regional trails.

*NOTE: This is a conceptual development illustration. None of the above developments are being considered at the time of the planning process. Development plans will be proposed by property owners, and subject to Village review and approval using this plan as guidance for that approval.*



TID #7  
Boundary

McFarland  
Boundary

TID #7 1/2-Mile  
Boundary

Siggelkow Road

I-39

CTH AB