JOINT REVIEW BOARD MEETING AGENDA

October 08, 2025 at 10:00 AM

303 Mansion Street Mauston, WI

1. **Call to Order/Roll Call**
2. **Discussion and Action Regarding Minutes**
   a. September 11, 2025
3. **Review the Public Record, Planning Documents, and the Resolutions Passed by the Plan Commission and Common Council**
   a. Public Notice
   b. Project Plan Documents
   c. Plan Commission Signed Resolution
   d. Common Council Signed Resolution
4. **Consideration of "Resolution Approving the Creation of Tax Incremental District No 6"**
5. **Adjourn**

NOTICE:

It is possible that action will be taken on any of the items on the agenda and that the agenda may be discussed in any order. It is also possible that a quorum of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

Also, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact City Deputy Clerk Carole Wolff at (608) 747-2706.

Any member of the public wishing to join the meeting telephonically should call City Hall by 4pm the day of the meeting. Staff will be happy to provide instructions on joining the meeting by phone. City Hall main number: 608-847-6676

THE CITY OF Mauston

JOINT REVIEW BOARD MEETING MINUTES

September 11, 2025 at 2:30 PM

303 Mansion Street Mauston, WI

1. **Call to Order/Roll Call:** The Joint Review Board met on Thursday, September 11, 2025, in the Council Chambers of Mauston City Hall. City Administrator Daron Haugh called the meeting to order at 2:43 p.m. Present were Western Technical College representative Christina Heit (appeared by phone), Mauston School District representative Sue Goyette (appeared by phone; left at 3:10 p.m.), Juneau County representative Denise Giebel, in person, Member at Large Leonard Kluge, in person, and City of Mauston Administrator Daron Haugh. Also present were Sean Lentz from Ehlers and Deputy Clerk Carole Wolff.
2. **Minutes:** Motion by Giebel, seconded by Kluge, to approve the minutes of August 12, 2025. Motion carried by voice vote.
3. **Appointments (as needed)**
    a. Chairperson: Motion by Kluge, seconded by Giebel, to reaffirm Haugh as Chairperson. Motion carried by voice vote.
    b. Public Member: Motion by Haugh, seconded by Goyette, to reaffirm Kluge as Member at Large. Motion carried by voice vote.
4. **Responsibilities of the Joint Review Board:** Lentz explained that Tax Increment Financing (TIF) captures tax revenue generated from new construction to fund development incentives and infrastructure. The purpose of TIF is to provide financing for public improvements and incentives, with the overall goal of creating new industrial development opportunities within the City.
5. **Review and Discuss Draft Project Plan**
    a. Legal Notice
    b. Tid 6 Draft Project Plan: The proposed plan provides funding for infrastructure and development incentives to support new industrial opportunities. Construction is projected to begin in 2026, creating an estimated $16 million in new value and generating $5.1 million in incremental revenue through 2046.
6. **Next Meeting Date to Consider Approval of TID #6:** Motion by Heit, seconded by Kluge, to reconvene on October 8, 2025 at 10:00 a.m. Motion carried by voice vote.

7. **Adjourn:** Motion by Giebel, seconded by Kluge, to adjourn. Motion carried by voice vote. Meeting adjourned at 3:21 p.m.

____________________________________ _______________________

Chair Date

NOTICE OF JOINT REVIEW BOARD MEETING
CITY OF MAUSTON, WISCONSIN

Notice is Hereby Given that the City of Mauston will hold a Joint Review Board meeting on October 8, 2025, at 10:00 AM.

The meeting will be held at the Mauston City Hall, located at 303 Mansion Street. and via call in below:

Dial in #: 425-436-6308
Access code: 6597353

The meeting is being held to consider approval of the resolution to be adopted by the Mauston Common Council creating Tax Incremental District No. 6. The meeting is open to the public.

By Order of the City of Mauston, Wisconsin

Published October 2, 2025

September 30, 2025

PROJECT PLAN

City of Mauston, Wisconsin

Tax Incremental District No. 6

Prepared by:

Ehlers
3001 Broadway St. NE
Suite 320
Minneapolis, MN 55413

BUILDING COMMUNITIES. IT'S WHAT WE DO.

KEY DATES

Organizational Joint Review Board Meeting Held:	September 11, 2025
Public Hearing Held:	September 11, 2025
Action by Plan Commission:	September 11, 2025
Action by Common Council:	September 30, 2025
Action by the Joint Review Board:	October 8, 2025

TABLE OF CONTENTS

SECTION 1: Executive Summary

DESCRIPTION OF DISTRICT

Tax Incremental District ("TID") No. 6 ("District") is a proposed Industrial District comprising approximately 210 acres located in the City's Industrial Park. The District will be created to pay the costs of various infrastructure and incentives required to spur new industrial growth.

AUTHORITY

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

ESTIMATED TOTAL PROJECT COST EXPENDITURES

The City anticipates making total expenditures of approximately $4,145,000 ("Project Costs") to undertake the projects listed in this Project Plan ("Plan"). Project Costs include Land Write-Down Reimbursement, Public Infrastructure, Development Incentives, Interest on Long-Term Debt, Financing Costs, and Ongoing Planning and Administrative Costs.

INCREMENTAL VALUATION

The City projects that new land and improvements value of approximately $16 million will result from the Project. Creation of this additional value will be made possible by the Project Costs made within the District. A table detailing assumptions as to the development timing and associated values is included in the Economic Feasibility Study located within this Plan.

EXPECTED TERMINATION OF DISTRICT

Based on the Economic Feasibility Study located within Section 9 of this Plan, the City anticipates that the District will generate sufficient tax increment to pay all Project Costs within 17 of its allowable 20 years.

SUMMARY OF FINDINGS

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

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

   The substantial investment needed to provide the public infrastructure necessary to allow for development within the District. Absent the use of tax incremental financing, the City is unable to fully fund this program of infrastructure improvements.

2. The economic benefits of the District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements. In making this determination, the Village has considered that the tax increments projected to be collected are more than sufficient to pay for the proposed project costs. On that basis alone, the finding is supported.

3. The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions. As required by Wis. Stat. § 66.1105(4)(i)4., a calculation of the share of projected tax increments estimated to be paid by the owners of property in the overlying taxing jurisdictions has been prepared and can be found in this Plan.

   However, because the Project would not occur without the use of tax incremental financing, these tax increments would not be paid but for creation of the District. Accordingly, the City finds that the benefits expected to be realized as set forth in this Plan outweigh the value of the tax increments to be invested in the Project.

4. Not less than 50% by area of the real property within the District is suitable for industrial sites as defined by Wis. Stat. § 66.1101, and has been zoned for industrial use. Any real property within the District that is found suitable for industrial sites and is zoned for industrial use at the time of creation of the District will remain zoned for industrial use for the life of the District.

5. Based on the foregoing finding, the District is designated as an industrial district.

6. The Project Costs relate directly to promoting industrial development in the District, consistent with the purpose for which the District is created.

7. Improvements to be made in the District are likely to significantly enhance the value of substantially all of the other real property in the District.

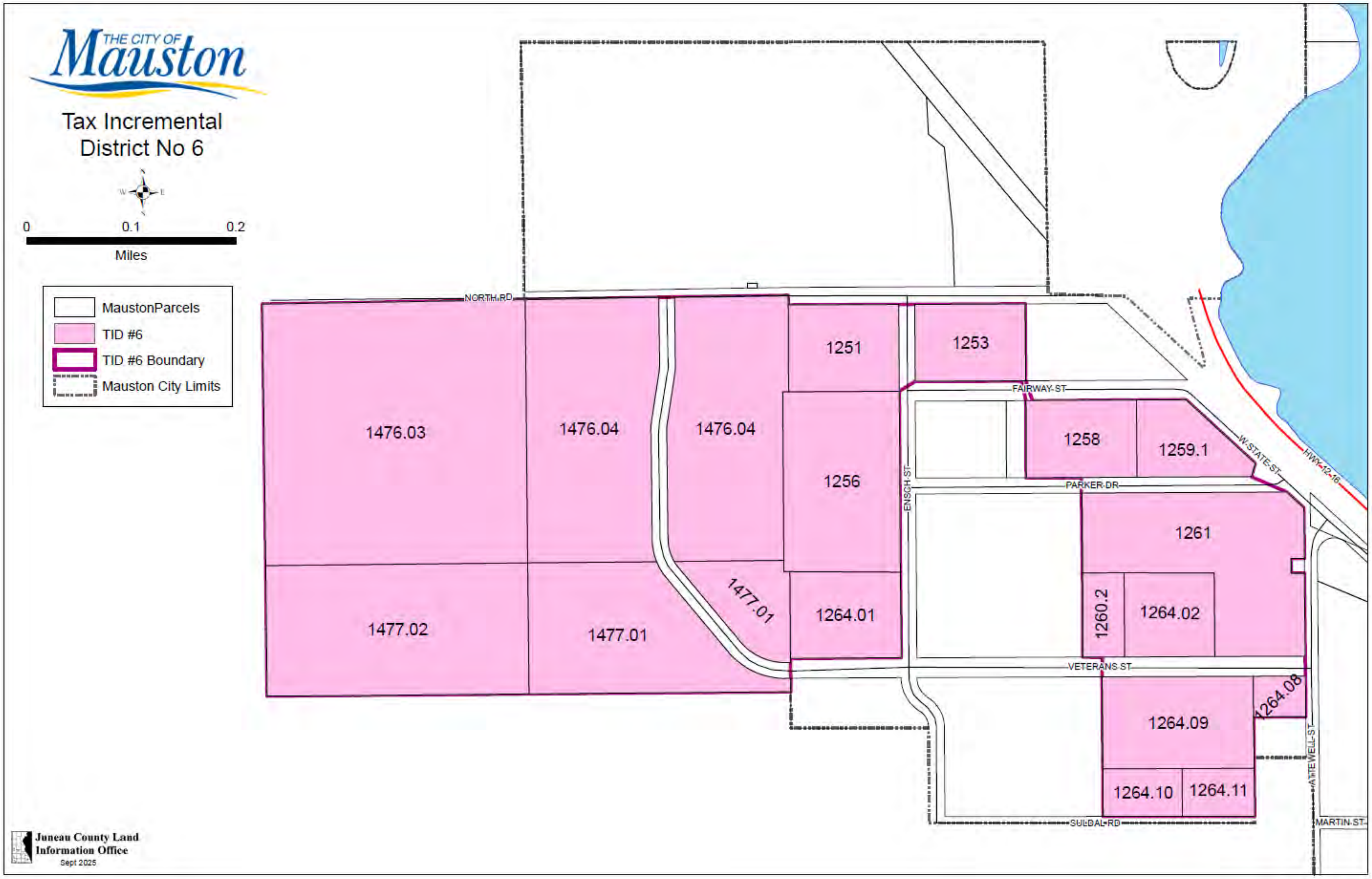
8. The equalized value of taxable property in the District, plus the incremental value of all existing tax incremental districts within the City does not exceed 12% of the total equalized value of taxable property within the City.

9. The City estimates that none of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wis. Stat. § 66.1105(5)(b).

10. That there are no parcels to be included within the District that were annexed by the City within the preceding three-year period.
11. The Plan for the District is feasible and is in conformity with the Master Plan of the City.

SECTION 2:
Preliminary Map of Proposed District Boundary

Map Found on Following Page.


THE CITY OF Mauston
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Miles
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TID #6
TID #6 Boundary
Mauston City Limits
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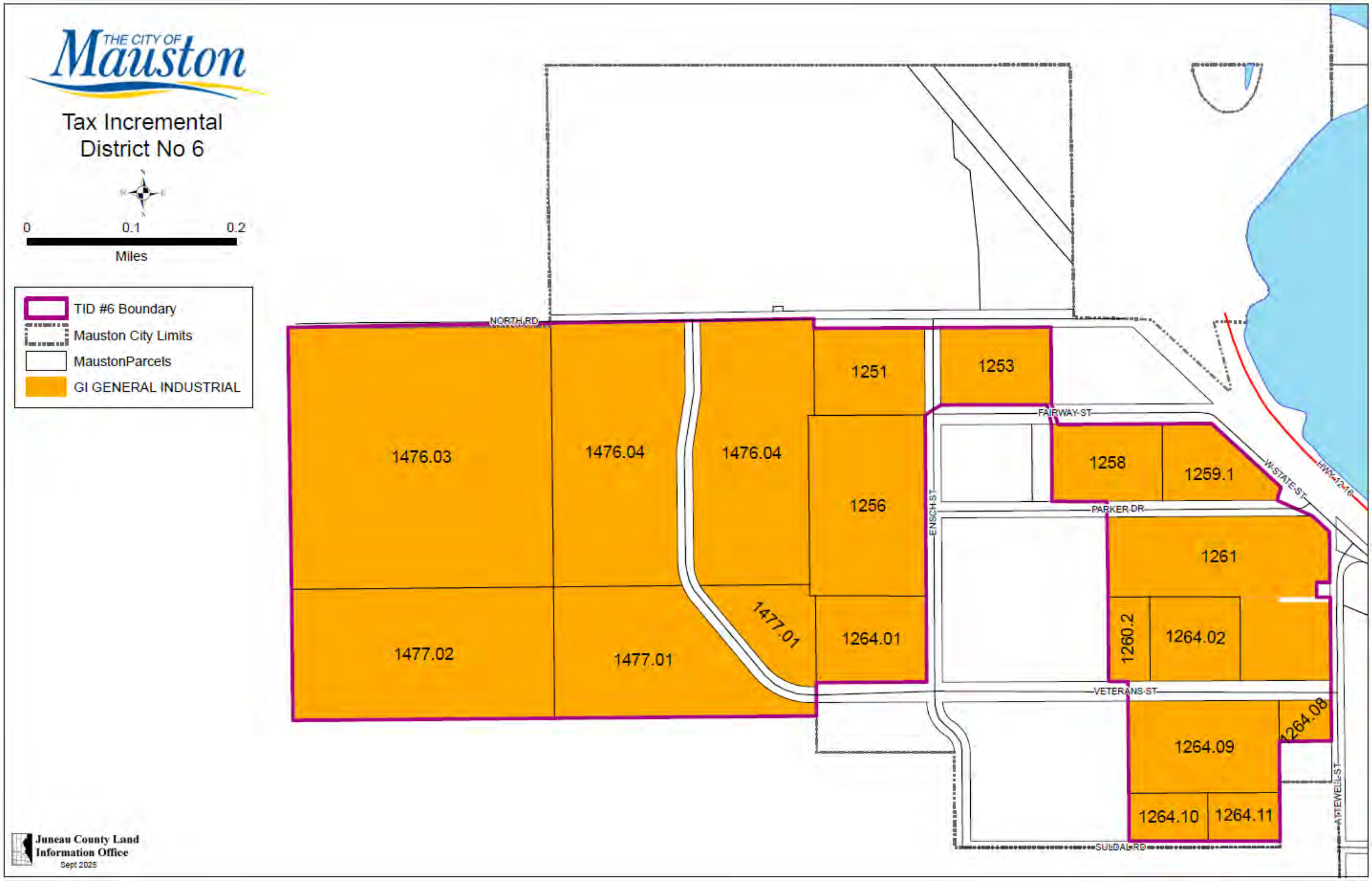
Juneau County Land Information Office
Sept 2025

SECTION 3:
Map Showing Existing Uses and Conditions

Map Found on Following Page.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Juneau County Land Information Office
Sept 2025

SECTION 4:
Preliminary Parcel List and Analysis

Parcel Data

Parcel Number	Owner	Acres	Suitable Acres
			Industrial
292511476.04	City of Mauston	37.53	37.53
292511477.01	City of Mauston	18.50	18.50
292511477.02	City of Mauston	20.00	20.00
292511476.03	Seitz, David J	40.00	40.00
292511251	Vernon Area Rehabilitation Center	5.64	5.64
292511256	Mastermold Real Estate LLC	11.71	11.71
292511264.01	Scully Real Estate II LLC	5.60	5.60
292511253	RBJ Logistics LLC	5.00	5.00
292511258	RBJ Logistics LLC	5.00	5.00
292511259.1	MLDN LLC	4.04	4.04
292511261	RBJ Logistics LLC	14.68	14.68
292511260.2	Stroh Die Cast LLC	2.05	2.05
292511264.02	Stroh Die Cast LLC	4.44	4.44
292511264.09	McElroy Metal Mill INC	8.16	8.16
292511264.1	City of Mauston	12.50	12.50
292511264.1	City of Mauston	22.19	22.19
292511264.11	City of Mauston	2.03	2.03
TOTALS		219.07	219.07

Percentage of TID Area Zoned and Suitable for Industrial Development (at least 50%)	100%

Calculation of Estimated Base Value[1]

	Assessed Value			Equalized Value[2]		
Parcel	Land	Improvement	Total	Land	Improvement	Total
292511476.04	-	-	-	-	-	-
292511477.01	-	-	-	-	-	-
292511477.02	-	-	-	-	-	-
292511476.03	16,000	-	16,000	21,700	-	21,700
292511251	-	-	-	-	-	-
292511256	147,400	2,764,900	2,912,300	199,600	3,743,900	3,943,500
292511264.01	84,000	634,700	718,700	113,700	859,400	973,100
292511253	63,100	1,265,800	1,328,900	85,400	1,714,000	1,799,400
292511258	63,500	1,362,900	1,426,400	86,000	1,845,500	1,931,500
292511259.1	51,100	271,700	322,800	69,200	367,900	437,100
292511261	150,300	2,115,700	2,266,000	203,500	2,864,900	3,068,400
292511260.2	30,800	-	30,800	41,700	-	41,700
292511264.02	66,600	1,141,800	1,208,400	90,200	1,546,100	1,636,300
292511264.09	100,600	951,800	1,052,400	136,200	1,288,800	1,425,000
292511264.1	-	-	-	-	-	-
292511264.1	-	-	-	-	-	-
292511264.11	-	-	-	-	-	-
TOTALS	$773,400	$10,509,300	$11,282,700	$1,047,200	$14,230,500	$15,277,700

1) Estimated based on values as of January 1, 2025. Actual base value will be as of January 1, 2025.

2) Calculation based on aggregate assessment ratio of 73.85%.

SECTION 5: Equalized Value Test

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

The equalized value of the increment of existing tax incremental districts within the City, plus the base value of the proposed District, totals $42,655,900. This value is less than the maximum of $48,246,000 in equalized value that is permitted for the City.

City of Mauston, Wisconsin Tax Increment District No. 6 Valuation Test Compliance Calculation	
Calculation of City Equalized Value Limit	
City TID IN Equalized Value (Prelim. Jan. 1, 2025)	$402,050,000
TID Valuation Limit @ 12% of Above Value	**$48,246,000**
Calculation of Value Subject to Limit	
Estimated Base Value of Territory to be Included in District	$15,277,700
Incremental Value of Existing Districts (Jan. 1, 2025)	$28,803,200
Total Value Subject to 12% Valuation Limit	**$44,080,900**
Total Percentage of TID IN Equalized Value	10.96%
Residual Value Capacity of TID IN Equalized Value	$4,165,100

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

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

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

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

Property, Right-of-Way and Easement Acquisition

Property Acquisition for Development

To promote and facilitate development the City may acquire property within the District. The cost of property acquired, and any costs associated with the transaction, are eligible Project Costs. Following acquisition, other Project Costs within the categories detailed in this Section may be incurred to make the property suitable for development. Any revenue received by the City from the sale of property acquired pursuant to the execution of this Plan will be used to reduce the total project costs of the District. If total Project Costs incurred by the City to acquire property and make it suitable for development exceed the revenues or other consideration received from the sale or lease of that property, the net amount shall be considered "real property assembly costs" as defined in Wis. Stat. § 66.1105(2)(f)1.c., and subject to recovery as an eligible Project Cost.

Property Acquisition for Conservancy

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

Acquisition of Rights-of-Way

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

Acquisition of Easements

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

Relocation Costs

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

Site Preparation Activities

Environmental Audits and Remediation

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

Demolition

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

Site Grading

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

Utilities

Sanitary Sewer System Improvements

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

Water System Improvements

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

Stormwater Management System Improvements

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

Electric Service

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

Gas Service

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

Communications Infrastructure

To create sites suitable for development, the City may incur costs to provide, relocate or upgrade infrastructure required for voice and data communications, including, but not limited to: telephone lines, cable lines and fiber optic cable. Costs incurred by the City to undertake this work are eligible Project Costs.

Streets and Streetscape

Street Improvements

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

Streetscaping and Landscaping

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

Community Development

Cash Grants (Development Incentives)

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

Contribution to Community Development Authority (CDA) or Redevelopment Authority (RDA)

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

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

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

Miscellaneous

Rail Spur

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

Property Tax Payments to Town

Property tax payments due to the Town of Lindina under Wis. Stat. § 66.1105(4)(gm)1. because of the inclusion of lands annexed after January 1, 2004 within the boundaries of the District are an eligible Project Cost.

Projects Outside the Tax Increment District

Pursuant to Wis. Stat. § 66.1105(2)(f)1.n, the City may undertake projects within territory located within one-half mile of the boundary of the District provided that: 1) the project area is located within the City's corporate boundaries; and 2) the projects are approved by the Joint Review Board. The cost of projects completed outside the District pursuant to this section are eligible project costs, and may include any project cost that would otherwise be eligible if undertaken within the District. The City does not intend to undertake projects within one-half mile of the boundary.

Professional Service and Organizational Costs

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

Administrative Costs

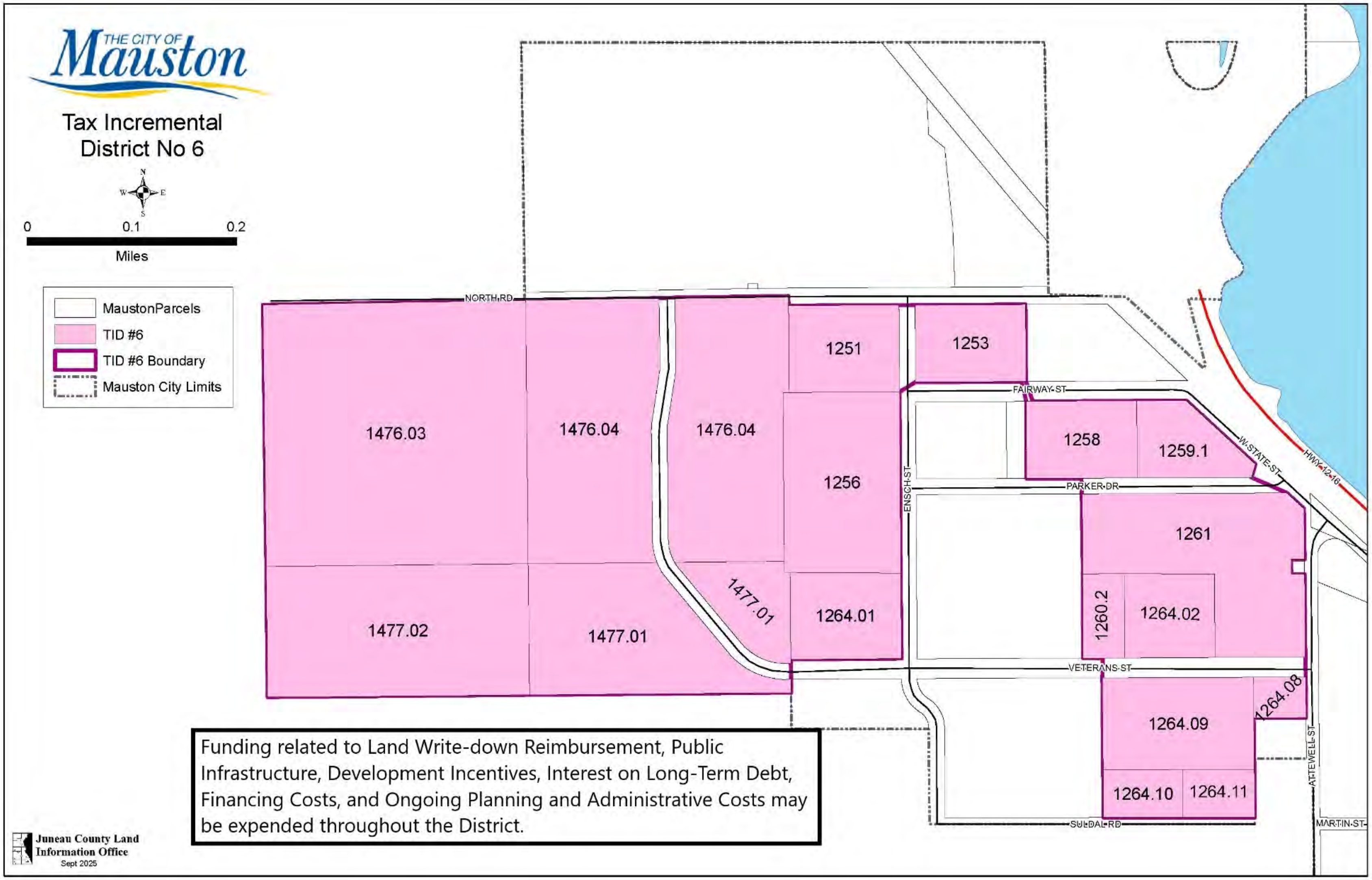
The City may charge to the District as eligible Project Costs reasonable allocations of administrative costs, including, but not limited to, employee salaries. Costs allocated will bear a direct connection to the time spent by City employees relating to the implementation of the Plan.

Financing Costs

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

SECTION 7:
Map Showing Proposed Improvements and Uses

Map Found on Following Page.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Funding related to Land Write-down Reimbursement, Public Infrastructure, Development Incentives, Interest on Long-Term Debt, Financing Costs, and Ongoing Planning and Administrative Costs may be expended throughout the District.
Juneau County Land Information Office
Sept 2025

SECTION 8:
Detailed List of Estimated Project Costs

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

City of Mauston, Wisconsin

Tax Increment District No. 6

Detailed List of Estimated Project Costs

		Est. Cost					
Project ID	**Project Name/Type**	**Phase I**	**Phase II**	**Phase III**	**Phase IV**	**Ongoing**	**Totals**
1	Land Write-Down Reimbursement	350,000					**350,000**
2	Public Infrastructure		1,250,000				**1,250,000**
3	Development Incentives			700,000	1,000,000		**1,700,000**
4	Interest on Long Term Debt		632,973				**632,973**
5	Financing Costs		87,450				**87,450**
6	Ongoing Planning & Administrative Costs					125,000	**125,000**
Total Projects		**$350,000**	**$1,970,423**	**$700,000**	**$1,000,000**	**$125,000**	**$4,145,423**

Notes:
Public Infrastructure may include, but is not limited to: Streets, water utility improvements, sewer utility improvements, and electric infrastructure.

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

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

Key Assumptions

The Project Costs the City plans to make are expected to create $16 million in incremental value by 2033. Estimated valuations and timing for construction of the Project are included in Table 1. Assuming the City's current equalized TID Interim tax rate of $20.97 per thousand of equalized value, and no economic appreciation or depreciation, the Project would generate $5,115,749 in incremental tax revenue over the 20-year term of the District as shown in Table 2.

Table 1 – Development Assumptions

City of Mauston, Wisconsin
Tax Increment District No. 6
Development Assumptions

	Construction Year	Actual	Industrial	Annual Total	Construction Year	
1	2025			-	2025	1
2	2026		3,000,000	**3,000,000**	2026	2
3	2027			-	2027	3
4	2028		5,000,000	**5,000,000**	2028	4
5	2029			-	2029	5
6	2030			-	2030	6
7	2031		3,000,000	**3,000,000**	2031	7
8	2032			-	2032	8
9	2033		5,000,000	**5,000,000**	2033	9
10	2034			-	2034	10
11	2035			-	2035	11
12	2036			-	2036	12
13	2037			-	2037	13
14	2038			-	2038	14
15	2039			-	2039	15
16	2040			-	2040	16
17	2041			-	2041	17
18	2042			-	2042	18
19	2043			-	2043	19
20	2044			-	2044	20
	Totals	-	**$16,000,000**	**$16,000,000**		

Table 2 – Tax Increment Projection Worksheet

City of Mauston, Wisconsin
Tax Increment District No. 6
Tax Increment Projection Worksheet

Type of District	Industrial		
District Creation Date	September 30, 2025		
Valuation Date	Jan 1,	2025	
Max Life (Years)	20		
End of Expenditure Period	15	9/30/2040	
Revenue Periods/Final Year	20	2046	
Extension Eligibility/Years	Yes	3	
Eligible Recipient District	No		

Base Value	13,852,700
Economic Change Factor	0.00%
Apply to Base Value	
Base Tax Rate	$20.97
Rate Adjustment Factor	0.00%

	Construction Year	Value Added	Valuation Year	Economic Change	Total Increment	Revenue Year	Tax Rate[1]	Tax Increment
1	2025	-	2026	-	-	2027	$20.97	**0**
2	2026	3,000,000	2027	-	3,000,000	2028	$20.97	**62,899**
3	2027	-	2028	-	3,000,000	2029	$20.97	**62,899**
4	2028	5,000,000	2029	-	8,000,000	2030	$20.97	**167,729**
5	2029	-	2030	-	8,000,000	2031	$20.97	**167,729**
6	2030	-	2031	-	8,000,000	2032	$20.97	**167,729**
7	2031	3,000,000	2032	-	11,000,000	2033	$20.97	**230,628**
8	2032	-	2033	-	11,000,000	2034	$20.97	**230,628**
9	2033	5,000,000	2034	-	16,000,000	2035	$20.97	**335,459**
10	2034	-	2035	-	16,000,000	2036	$20.97	**335,459**
11	2035	-	2036	-	16,000,000	2037	$20.97	**335,459**
12	2036	-	2037	-	16,000,000	2038	$20.97	**335,459**
13	2037	-	2038	-	16,000,000	2039	$20.97	**335,459**
14	2038	-	2039	-	16,000,000	2040	$20.97	**335,459**
15	2039	-	2040	-	16,000,000	2041	$20.97	**335,459**
16	2040	-	2041	-	16,000,000	2042	$20.97	**335,459**
17	2041	-	2042	-	16,000,000	2043	$20.97	**335,459**
18	2042	-	2043	-	16,000,000	2044	$20.97	**335,459**
19	2043	-	2044	-	16,000,000	2045	$20.97	**335,459**
20	2044	-	2045	-	16,000,000	2046	$20.97	**335,459**
	Totals	**$16,000,000**		**-**		**Future Value of Increment**		**$5,115,749**

Notes:
1) Tax rate shown is actual 2024/2025 rate per DOR Form PC-202 (Tax Increment Collection Worksheet).

Financing and Implementation

Public Infrastructure is anticipated to be financed with General Obligation notes in 2028. Development Incentives in 2034 and 2037 are shown preliminarily with pay-as-you-go structures. The final structure will be subject to negotiations with the City at the time of execution. Land Write-Down Reimbursement is anticipated to be paid from the TID back to the City new increment is available. **Table 3.** provides a summary of the District's financing plan.

Table 3 – Financing Plan

City of Mauston, Wisconsin
Tax Increment District No. 6
Estimated Financing Plan

		DEBT ISSUES	MUNICIPAL REVENUE OBLIGATIONS		
		G.O. Promissory Note 2028	Municipal Revenue Obligation (MRO) 2034	Municipal Revenue Obligation (MRO) 2037	Totals
Projects					
Phase I		1,250,000			$1,250,000
Phase II			700,000		$700,000
Phase III				1,000,000	$1,000,000
Total Project Funds		1,250,000	700,000	1,000,000	$2,950,000
Estimated Finance Related Expenses					
Costs of Issuance		70,700			
Underwriter Discount	12.50	16,750			
Total Financing Required		1,337,450			
Rounding		2,550			
Net Issue Size		$1,340,000	$700,000	$1,000,000	$3,040,000

Based on the Project Cost expenditures as included within the cash flow exhibit **(Table 4)**, the District is projected to accumulate sufficient funds by the year 2043 to pay off all Project cost liabilities and obligations. The projected closure is based on the various assumptions noted in this Plan and will vary dependent on actual Project Costs incurred and the actual amount of tax increments collected.

Table 4 – Cash Flow

City of Mauston, Wisconsin

Tax Increment District No. 6

Cash Flow Projection

	Projected Revenues		Projected Expenditures						Balances			
Year	Tax Increments	**Total Revenues**	2028 G.O. Promissory Note $1,340,000 Issue Total	MRO #1 2034 $700,000	MRO #2 2037 $1,000,000	Land Write-Down Reimbursement	Ongoing Planning & Administration	**Total Expenditures**	Annual	Cumulative	Liabilities Outstanding	Year
2025							20,000	**20,000**	(20,000)	(20,000)		2025
2026							5,000	**5,000**	(5,000)	(25,000)		2026
2027							5,000	**5,000**	(5,000)	(30,000)		2027
2028	62,899	**62,899**					5,000	**5,000**	57,899	27,899	1,340,000	2028
2029	62,899	**62,899**	107,483				5,000	**112,483**	(49,585)	(21,686)	1,305,000	2029
2030	167,729	**167,729**	108,225				5,000	**113,225**	54,504	32,818	1,250,000	2030
2031	167,729	**167,729**	111,438				5,000	**116,438**	51,292	84,110	1,190,000	2031
2032	167,729	**167,729**	109,458				5,000	**114,458**	53,272	137,382	1,130,000	2032
2033	230,628	**230,628**	107,478	53,464			5,000	**165,941**	64,687	202,069	1,716,536	2033
2034	230,628	**230,628**	110,438	53,464			5,000	**168,901**	61,727	263,796	1,598,072	2034
2035	335,459	**335,459**	108,260	53,464	83,865		5,000	**250,588**	84,870	348,666	2,395,744	2035
2036	335,459	**335,459**	110,888	53,464	83,865		5,000	**253,216**	82,243	430,909	2,188,415	2036
2037	335,459	**335,459**	108,228	53,464	83,865		5,000	**250,556**	84,903	515,812	1,981,087	2037
2038	335,459	**335,459**	110,498	53,464	83,865		5,000	**252,826**	82,633	598,445	1,768,758	2038
2039	335,459	**335,459**	112,423	53,464	83,865		5,000	**254,751**	80,708	679,153	1,551,430	2039
2040	335,459	**335,459**	109,063	53,464	83,865	50,000	5,000	**301,391**	34,068	713,221	1,334,101	2040
2041	335,459	**335,459**	110,623	53,464	83,865	50,000	5,000	**302,951**	32,508	745,729	1,111,773	2041
2042	335,459	**335,459**	111,925	53,464	83,865	50,000	5,000	**304,253**	31,205	776,934	884,444	2042
2043	335,459	**335,459**	107,965	53,464	83,865	50,000	5,000	**300,293**	**35,165**	**812,100**	**657,116**	2043
2044	335,459	**335,459**	108,960	53,464	83,865	50,000	5,000	**301,288**	34,170	846,270	424,787	2044
2045	335,459	**335,459**	109,638	53,464	83,865	50,000	5,000	**301,966**	33,493	879,763	187,459	2045
2046	335,459	**335,459**	109,988	4,971	77,488	50,000	5,000	**247,446**	88,012	967,775	0	2046
Totals	**$5,115,749**	**$5,115,749**	**$1,972,973**	**$700,000**	**$1,000,000**	**$350,000**	**$125,000**	**$4,147,973**				Totals

Notes: **LEGEND:** **END OF EXP. PERIOD** **PROJECTED CLOSURE YEAR**

SECTION 10:
Annexed Property

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

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

Pursuant to Wis. Stat. § 66.1105(5)(b), the City estimates that none of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period.

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

Zoning Ordinances

The proposed Plan is in general conformance with the City's current zoning ordinances. Individual properties may require rezoning at the time of development. Land within the District zoned industrial at the time of District creation will remain in a zoning classification suitable for industrial sites for the life of the District.

Master (Comprehensive) Plan and Map

The proposed Plan is in general conformance with the City's Comprehensive Plan identifying the area as appropriate for industrial development.

Building Codes and Ordinances

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

SECTION 13:
Statement of the Proposed Method for the Relocation of any Persons to be Displaced

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

SECTION 14:
How Creation of the Tax Incremental District Promotes the Orderly Development of the City

Creation of the District and the implementation of the projects in its Plan will promote the orderly development of the City by creating new industrial sites, and providing necessary public infrastructure improvements. Through use of tax increment financing, the City can attract new investment that results in increased tax base. Development will occur in an orderly fashion in accordance with approved plans so that the Projects will be compatible with adjacent land uses. Development of new uses in the District will add to the tax base and will generate positive secondary impacts in the community such as increased employment opportunities.

SECTION 15:
List of Estimated Non-Project Costs

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

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

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

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

Legal Opinion Found on Following Page.

RICHARDS-BRIA
law office

September 25, 2025

Mayor Darryl Teske
City of Mauston
303 Mansion St.
Mauston, WI 53948

Re: Project Plan for Tax Incremental District No. 6

Dear Mayor Teske:

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

As City Attorney for the City of Mauston, I have been asked to review the above-referenced project plan for compliance with the applicable statutory requirements. Based upon my review, in my opinion, the Project Plan for the City of Mauston Tax Incremental District No. 6 is complete and complies with the provisions of Wisconsin Statute 66.1105.

Sincerely,

Rebecca M. Richards-Bria
City Attorney

RRB/kr

225 East State Street, Mauston, WI 53948
(608) 847-1900*phone* (608) 847-1901*fax*
www.rblo.law mail@rblo.law

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

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

City of Mauston, Wisconsin

Tax Increment District No. 6

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

Revenue Year	Juneau County	City of Mauston	School District of Mauston	Western Technical College	Total	Revenue Year
2027	-	-	-	-	-	2027
2028	16,628	23,761	19,734	2,775	62,899	2028
2029	16,628	23,761	19,734	2,775	62,899	2029
2030	44,342	63,363	52,624	7,401	167,729	2030
2031	44,342	63,363	52,624	7,401	167,729	2031
2032	44,342	63,363	52,624	7,401	167,729	2032
2033	60,971	87,123	72,358	10,176	230,628	2033
2034	60,971	87,123	72,358	10,176	230,628	2034
2035	88,685	126,725	105,248	14,801	335,459	2035
2036	88,685	126,725	105,248	14,801	335,459	2036
2037	88,685	126,725	105,248	14,801	335,459	2037
2038	88,685	126,725	105,248	14,801	335,459	2038
2039	88,685	126,725	105,248	14,801	335,459	2039
2040	88,685	126,725	105,248	14,801	335,459	2040
2041	88,685	126,725	105,248	14,801	335,459	2041
2042	88,685	126,725	105,248	14,801	335,459	2042
2043	88,685	126,725	105,248	14,801	335,459	2043
2044	88,685	126,725	105,248	14,801	335,459	2044
2045	88,685	126,725	105,248	14,801	335,459	2045
2046	88,685	126,725	105,248	14,801	335,459	2046
Totals	**$1,352,442**	**$1,932,557**	**$1,605,031**	**$225,719**	**$5,115,749**	

RESOLUTION NO. 2025-P-13

RESOLUTION ESTABLISHING THE BOUNDARIES OF AND APPROVING THE PROJECT PLAN FOR TAX INCREMENTAL DISTRICT NO. 6

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

WHEREAS, Tax Incremental District No. 6 (the "District") is proposed to be created by the City in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

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

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

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

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on September 11, 2025 held a public hearing concerning the proposed creation of the District, its proposed boundaries and its proposed Project Plan, providing interested parties a reasonable opportunity to express their views thereon.

NOW, THEREFORE, BE IT RESOLVED by the Plan Commission of the City of Mauston that:

1. It recommends to the Common Council that Tax Incremental District No. 6 be created with boundaries as designated in Exhibit A of this Resolution.
2. It approves and adopts the Project Plan for the District, attached as Exhibit B, and recommends its approval to the Common Council.
3. Creation of the District promotes orderly development in the City.

Adopted this 11 day of SEPTEMBER, 2025.

Plan Commission Chair

Valerie K. Nelson
Recording Secretary

RESOLUTION NO. 2025-13

RESOLUTION CREATING TAX INCREMENTAL DISTRICT NO. 6, APPROVING ITS PROJECT PLAN AND ESTABLISHING ITS BOUNDARIES CITY OF MAUSTON, WISCONSIN

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

WHEREAS, Tax Incremental District No. 6 (the "District") is proposed to be created by the City as an industrial district in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

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

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

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

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on September 11, 2025 held a public hearing concerning the project plan and boundaries and proposed creation of the District, providing interested parties a reasonable opportunity to express their views thereon; and

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

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

1. The boundaries of the District that shall be named "Tax Incremental District No. 6, City of Mauston", are hereby established as specified in Exhibit A of this Resolution.

2. The District is created effective as of January 1, 2025.

3. The Common Council finds and declares that:

   (a) Not less than 50% by area of the real property within the District is suitable for industrial sites within the meaning of Wisconsin Statutes Section 66.1101 and has been zoned for industrial use.

   (b) Based upon the finding stated in 3.a. above, the District is declared to be an industrial district based on the identification and classification of the property included within the District.

   (c) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.

   (d) The equalized value of the taxable property in the District plus the value increment of all other existing tax incremental districts within the City, does not exceed 12% of the total equalized value of taxable property within the City.

   (e) That there are no parcels to be included within the District that were annexed by the City within the preceding three-year period.

   (f) The City estimates that none of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b).

   (g) The project costs relate directly to promoting industrial development in the District consistent with the purpose for which the District is created.

   (h) Any real property within the District that is found suitable for industrial sites and is zoned for industrial use will remain zoned for industrial use for the life of the District.

4. The Project Plan for "Tax Incremental District No. 6, City of Mauston" (see Exhibit B) is approved, and the City further finds the Plan is feasible and in conformity with the master plan of the City.

BE IT FURTHER RESOLVED THAT the City Clerk is hereby authorized and directed to apply to the Wisconsin Department of Revenue, in such form as may be prescribed, for a "Determination of Tax Incremental Base", as of January 1, 2025, pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(b).

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

Adopted this 30 day of September, 2025.

Mayor　　　　　　　　　　　　　　City Clerk