

# JOINT REVIEW BOARD

City of Kaukauna  
Council Chambers



Wednesday, April 08, 2026 at 2:00 PM

## AGENDA

In-Person in Common Council Chambers, City of Kaukauna

1. Roll Call.
2. Approval of Minutes.
  - a. [Approve Minutes from March 25, 2026](#)
3. Correspondence.
4. Discussion Topics.
  - a. [TID 6 Termination](#)
5. Resolutions.
  - a. [TID 6 Termination Resolution](#)
6. Adjournment.

## NOTICES

**IF REQUESTED THREE (3) DAYS PRIOR TO THE MEETING, A SIGN LANGUAGE INTERPRETER WILL BE MADE AVAILABLE AT NO CHARGE.**



Wednesday, March 25, 2026 at 2:00 PM

**MINUTES**

**In-Person in Council Chambers**

Associate Planner Nelson called the meeting to order at 2:00 p.m.

1. Roll Call

Members Present: John Moore, Ashley Roehl, Amy Van Straten (Virtual), Michelle Uitenbroek (Virtual)

Absent: Chris McDaniel

Other(s) Present: Associate Planner Adrienne Nelson

Moore made a motion to excuse the absent member. Seconded by Van Straten. The motion passed unanimously.

2. Approval of Minutes

a. Approve Minutes from August 27, 2024

Chris McDaniel joined the meeting virtually at 2:02 p.m.

Moore made a motion to approve the minutes from August 27, 2024. Seconded by Van Straten. The motion passed unanimously.

b. Approve Minutes from September 3, 2025

Moore made a motion to approve the minutes from September 3, 2025. Seconded by Van Straten. The motion passed unanimously.

3. Correspondence

a. None

4. Discussion Topics

a. TID 6 Termination

Associate Planner Nelson introduced the memo prepared by former Finance Director Van Rossum. TID 6 has reached the end of its allowable statutory life and is required to close in accordance with Wisconsin

Department of Revenue Tax Increment Financing Regulations. This TID must close no later than May 2<sup>nd</sup>, 2026. Staff is recommending that the resolution to close TID 6 not be adopted prior to April 15<sup>th</sup>, 2026, as an earlier adoption would result in the City forfeiting the final year of tax increment otherwise available in calendar year 2027. Adopting the resolution within this window allows the City to receive the full, final year of increment before closure takes effect. Staff is recommending approval of the resolution to the Common Council for adoption at the April 21<sup>st</sup>, 2026 meeting.

Van Straten questioned what the impact would be on the underlying taxing jurisdictions depending on the time of closure.

Roehl explained that the reason the City wanted to wait was because TID 6 is a donor TID to TID 4 and 5. Staff is looking to use that additional increment in 2027 to help out TID 5.

Van Straten asked if this additional increment would be at the expense of the underlying taxing jurisdictions. She wanted to know what the fund balance is that would go back to each taxing jurisdiction if the TID were to close prior to April 15<sup>th</sup>, 2026.

Roehl explained that there is no excess fund balance because it is a donor TID.

Uitenbroek stated that if they closed it prior to April 15<sup>th</sup>, 2026, the 2027 fund balance would go to the underlying taxing jurisdictions instead of TID 5. She didn't understand why this should be delayed if the money would be going to the County, the School District, and the Technical College.

5. Resolutions
  - a. TID 6 Termination

Uitenbroek made a motion to table the resolution until additional information could be brought forth on the financial impact the closure date would have on the underlying taxing jurisdictions. Seconded by Van Straten. The motion passed unanimously.

6. Adjourn

Moore made a motion to adjourn the meeting. Seconded by McDaniel. Motion passed unanimously. The meeting adjourned at 2:16 p.m.



# MEMO

## PLANNING AND COMMUNITY DEVELOPMENT

To: Joint Review Board  
 From: Adrienne Nelson, Associate Planner  
 Date: April 6, 2026  
 Re: TID 6 Termination

### **Background**

Established on May 2, 2006, Tax Increment District (TID) No. 6 has reached the end of its allowable statutory life and is required to be closed in accordance with Wisconsin Department of Revenue (DOR) Tax Increment Financing regulations. This is not an elective or early closure, rather, it is a required action based on the age of the district.

Under DOR rules, the City’s Common Council must adopt a TID closure resolution no later than May 2, 2026. Staff is recommending that the resolution not be adopted prior to April 15, 2026, as an earlier adoption would result in the City forfeiting the final year of tax increment otherwise available in calendar year 2027. Adopting the resolution within this statutory window allows the City to receive the full, final year of increment before closure takes effect. Staff plans to bring the required closure resolution before the Common Council on April 21, 2026.

TID No. 6 has been one of the City’s stronger performing districts and includes the NEW Prosperity Industrial Park. Early tenants in this industrial park, such as Albany International and Liebovich Steel & Aluminum, contributed to sustained incremental value growth. The district has successfully met its economic development objectives and is positioned for compliant closure, which will take effect for the 2028 budget year.

### **Effect of Closure Dates**

There are two upcoming Common Council dates where this resolution could be passed to ensure the May 2, 2026, deadline is met:

If the resolution is passed at the April 8, 2026, Common Council meeting, the TID will terminate in 2026 and be removed from that year's tax/assessment roll. The last TID equalized value, established on August 15, 2025, will be \$63,668,300.

If the resolution is passed at the April 21, 2026, Common Council meeting, the TID will terminate in 2027 and be removed from that year's tax/assessment roll. The last TID equalized value will be established on August 15, 2026.

Due to this being a donor TID, there is no planned surplus revenue that would be returned to the overlying taxing jurisdictions.

### **Supporting Documents**

- TIF termination timeframes table. The yellow highlighted row shows applicable dates if the TID is closed at the April 8, 2026, Common Council meeting. The pink highlighted row shows applicable dates if the TID is closed at the April 21, 2026, Common Council meeting.
- Meeting minutes from the September 11, 2019, and October 30, 2019, Joint Review Board meetings, where the possibility of designating TID 6 as a donor TID to TIDs 4 and 5 was discussed.
- Resolution 2019-5217. This is the resolution that appealed Resolution 2019-5205 and amended the project plan so that TID 6 could become a donor TID to TIDs 4 and 5.
- TID 6 project plan amendment. This plan amendment includes a table showing the projected TID debt vs. revenue for TIDs 6, 5, 4, and ERTIF 1. Per this plan, the 2026 increment was to be allocated to the recipient TIDs.

### **Recommendation:**

When the TID 6 project plan amendment was passed in 2019, the plan laid out a projected debt vs. revenue that included the final year of increment for 2026. If the resolution is passed at the April 8, 2026, Common Council meeting there will be a shortfall. Therefore, staff is recommending approval of the resolution to the Common Council for adoption at the April 21, 2026 meeting.

Tax Incremental District (TID) Termination Timeframes						
Municipal Termination Resolution Adoption Date*	Termination Year	TID Removed from Tax/Assessment Roll	Last Year Tax Increment Received	Last Administrative Fee Due	Last TID Equalized Value Established	Last Annual Report Due to DOR
April 16, 2024 – April 15, 2025	2025	2025	2025 (for 2024 taxes)	April 15, 2024	August 15, 2024	July 1, 2025 (for 2024)
April 16, 2025 – April 15, 2026	2026	2026	2026 (for 2025 taxes)	April 15, 2025	August 15, 2025	July 1, 2026 (for 2025)
April 16, 2026 – April 15, 2027	2027	2027	2027 (for 2026 taxes)	April 15, 2026	August 15, 2026	July 1, 2027 (for 2026)
April 16, 2027 – April 18, 2028	2028	2028	2028 (for 2027 taxes)	April 15, 2027	August 15, 2027	July 3, 2028 (for 2027)
April 19, 2028 – April 17, 2029	2029	2029	2029 (for 2028 taxes)	April 18, 2028	August 15, 2028	July 2, 2029 (for 2028)
April 18, 2029 – April 15, 2030	2030	2030	2030 (for 2029 taxes)	April 17, 2029	August 15, 2029	July 1, 2030 (for 2029)
April 16, 2030 – April 15, 2031	2031	2031	2031 (for 2030 taxes)	April 15, 2030	August 15, 2030	July 1, 2031 (for 2030)
* Municipality must notify the Wisconsin Department of Revenue (DOR) by April 15 of the termination year. In some years the observance of Emancipation day affects the termination deadline.						

**Joint Review Board**

---

A meeting of the Joint Review Board was called to order at 11:00 a.m. on Wednesday, September 11, 2019, by Chairman Van Rossum.

**Members Present:**

- Will Van Rossum, City of Kaukauna – Finance Director
- Amy Van Straten, Fox Valley Technical College
- Bob Schafer, Kaukauna Area School District
- Brian Massey, Outagamie County
- John Moore – At Large Member

**Also Present:**

- Bob Jakel, City of Kaukauna – Planning Director
- Allyson Watson-Brunette – Principal Planner
- Mayor Tony Penterman

- **TID #4 Reclassification Notice from WDOR.** Ms. Brunette explained staff discovered that TID #4 was classified as Industrial by the Department of Revenue. The TID originally included the Thilmany mill which may have caused the confusion and the intention of the TID was never clearly stated. Ms. Brunette explained that as an Industrial TID, the district is subject to a shorter life span and suggested a blight district classification with an extension of the term until 2027 to pay down debt. Ms. Brunette explained that future plans to offer cash incentives for the redevelopment of the Carnegie library and to move it on to the tax roll as a private development could also be accommodated by the reclassification. Mr. Moore asked about other buildings potentially being redeveloped. Ms. Brunette explained that the Cop’s building might be an option however, it is privately owned and the City cannot control the redevelopment. Mr. Jakel explained that it is in the City’s best interest to develop the area as the current use of the Cop’s Building is not appropriate for the current zoning. A motion to receive the reclassification letter and place it on file was made by Moore, seconded by Schafer. All members voted aye. Motion carried.
- **Resolutions Extending the Life of TID #4 and TID #5.** Ms. Brunette explained that extending the life of the TID’s would assist in paying down the debt. Mr. Moore asked if taxes would remain the same. Ms. Brunette explained that increment would remain under City control until 2031. Chairman Van Rossum explained that taxes above and beyond stay within the TID. Mr. Moore asked if the revaluation would affect those numbers. Chairman Van Rossum explained that no change would occur until 2031. Ms. Brunette explained that the extension would give staff more time to incentivize the two blight districts as a tool to spur development. Mr. Jakel explained that extending TID life doesn’t necessarily increase expenditures. Mr. Moore asked if TID #6 could possibly close early. Chairman Van Rossum explained that it was a possibility. Ms. Brunette explained that a public hearing on the plan amendment to TID #6 was scheduled before the Plan Commission on Thursday, October 3<sup>rd</sup> at 4:00 p.m. A motion to table Items 2 and 3 until the Outagamie County Finance Committee meets to review them was made by Massey, seconded by Van Straten. All members voted aye. Motion carried.
- **Amendment to TID #6 Project Plan.** Ms. Brunette explained that the amendment would designate TID #6 as a donor to TID #4 and TID #5. TID #6 is currently a donor to the ErTIF and retail development would need to be limited within the receiving TID’s. Mr. Massey asked about TID #6’s

scheduled closing date without it's donor status and what the debt burden of TID's #4 and #5 would be without the donor TID. Mr. Moore asked if staff was confident that projected revenues would be met. Chairman Van Rossum explained that the projections are assumptions and development is not guaranteed. Ms. Brunette explained that staff preferred a pay-as-you-go TID, however the State of Wisconsin does not, putting municipalities at a disadvantage. Chairman Van Rossum explained that there are some vacant parcels in the district and that the value of potentially known projects was estimated. Mr. Jakel explained that the ErTIF is 95% developed with good increment, Commerce Crossing is an unknown – the clinic will help, however there is still significant vacancy. Ms. Brunette explained that the Common Council is supporting a municipal branding campaign to update the City's identify and give us an economic development edge.

A motion to adjourn the meeting at 11:30 a.m. was made by Moore, seconded by Schafer. All members voted aye. Motion carried.

Julianne Schroeder  
Executive Secretary

## Joint Review Board

---

A meeting of the Joint Review Board was called to order at 11:00 a.m. on Wednesday, October 30, 2019, by Chairman Van Rossum.

### Members Present:

Will Van Rossum, City of Kaukauna – Finance Director  
 Amy Van Straten, Fox Valley Technical College  
 Bob Schafer, Kaukauna Area School District  
 Brian Massey, Outagamie County

### Also Present:

Allyson Watson-Brunette – Principal Planner  
 Mayor Tony Penterman  
 Alderperson Diana Driessen

- **Resolution Extending the Life of TID #4.** Mr. Massey explained that Outagamie County's Finance Committee, along with their County Board, are taking a hard line approach to TIF districts and are not approving extensions in general, and looking at early closings if possible. Mr. Massey explained that the County is emphasizing a conservative approach to TIF's to begin with and municipalities stepping up their responsibility if the TIF proves to be not profitable. Ms. Brunette explained that a Request for Proposals has been released for the former Carnegie Library property for a private developer to purchase and renovate the National Register property and move it to the tax roll. Ms. Brunette explained that the privately-owned Cops Building is also being considered for renovation by the owners. Mr. Schafer asked about a possible time-line for those projects. Ms. Brunette explained that the City does not own the Cops Building however, RFP's for the Carnegie Building are due early next year and developer's agreements could be in place by next summer. A motion to approve the resolution extending the life of TIF #4 for four years for the purposes of paying down district debt was made by Van Straten, seconded by Schafer. Upon roll call – three aye (Schafer, Van Rossum, Van Straten; one nay – Massey). Motion carried.
- **Resolution Extending the Life of TID #5.** A motion to approve the resolution extending the life of TIF #5 for four years for the purposes of paying down district debt was made by Schafer, seconded by Van Straten. Upon roll call – three aye (Schafer, Van Rossum, Van Straten; one nay – Massey). Motion carried.
- **Amendment to TID #6 Project Plan.** A motion to approve the amendment to the project plan for TID #6 designating TID #6 as a donor to TID's #4 and #5 was made by Van Straten, seconded by Schafer. Upon roll call – three aye (Schafer, Van Rossum, Van Straten; one nay – Massey). Motion carried.
- **Resolution Amending Project Plan for TID #6.** A motion to approve the resolution amending the project plan for TID #6 designating TID #6 as a donor to TID's #4 and #5 was made by Van Straten, seconded by Schafer. Upon roll call – three aye (Schafer, Van Rossum, Van Straten; one nay – Massey). Motion carried.

A motion to adjourn the meeting at 11:10 a.m. was made by Van Straten, seconded by Massey. All members voted aye. Motion carried.

Julianne Schroeder  
 Community Development Coordinator

**COMMON COUNCIL RESOLUTION 2019-5217**

**Resolution of the Common Council of the City of Kaukauna Repealing Resolution 2019-5205 and Amending the Project Plan of Tax Increment District (TID) #6 to Become a Donor TID to TIDs #4 and #5 in the City of Kaukauna**

WHEREAS, Chapter 105 of the Laws of 1975 of the State of Wisconsin created the Tax Increment Law, Sec. 66.1105, Wis. Stat. (“TIF Law”); and

WHEREAS, the City created Tax Increment District (“TID”) #6 as an Industrial TID in 2006; and

WHEREAS, TID #6 is anticipated to have excess increment through the remaining life of the District until its maximum life of 2026; and

WHEREAS, in accordance with Sec. 66.1105(6) Wis. Stat. TIF Law permits an allocation amendment for TIDs to allocate excess increment to recipient TIDs that are unable to pay back project costs within the maximum life of the district; and

WHEREAS, to initiate blight removal in the City’s downtown district, the City created TID #4 in 2000; and

WHEREAS, to initiate blight removal at the former Fox Valley Greyhound Park, the City created TID #5 in 2003; and

WHEREAS, the project costs associated with blight removal in both TID #4 and #5 have exceeded district increment; and

WHEREAS, in accordance with Sec. 66.1105(6)(f)2 Wis. Stat. TIF Law allows Blight TIDs with the same overlying tax jurisdictions to be recipient districts of another Tax Increment District through an allocation amendment; and

WHEREAS, TIF Law requires that allocation amendments be implemented through a formal amendment of the donor TID (TID #6) Project Plan; and

WHEREAS, a public hearing to consider the amended TID #6 Project Plan was held before the Plan Commission of the City of Kaukauna on September 19, 2019; and

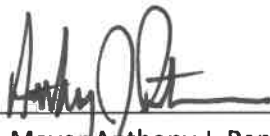
WHEREAS, the Project Plan for TID #6 was amended and approved by the Kaukauna Plan Commission on September 19, 2019, and recommended for approval by the Kaukauna Common Council.

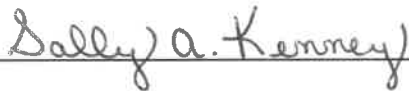
NOW, THEREFORE, Be It Resolved that the Common Council of the City of Kaukauna hereby repeals Resolution No. 2019-5205; and

BE IT FURTHER RESOLVED by the **Common Council** of the City of Kaukauna that the Project Plan Amendment for TID #6 to act as a donor TID to TID #4 and #5, attached and made a part hereof, is hereby accepted and approved along with the following findings:

1. That the TID #6 Project Plan Amendment and its financial projections are feasible.
2. That the TID #6 Project Plan Amendment conforms to and promotes the City of Kaukauna Comprehensive Plan (Master Plan).
3. That TID #4 cannot support its current debt without the receipt of excess increment.
4. That TID #5 cannot support its current debt without the receipt of excess increment.
5. That TID #6 will generate excess increment to support the debt of TID #4 and #5.

Introduced and adopted this 3rd day of December, 2019.

APPROVED:  \_\_\_\_\_  
 Mayor Anthony J. Penterman, Chair

ATTEST:  \_\_\_\_\_  
 Sally A. Kenney, Clerk / Treasurer

**TID #6 PROJECT PLAN AMENDMENT**  
**Allocation Amendment Creating Tax Increment District (TID) #6 as a**  
**Donor TID for TID #4 and TID #5 as Recipient TIDs**

Drafted by the City of Kaukauna Planning and Community Development Department  
August 2019

**CONTENTS**

1. INTRODUCTION TO PROJECT PLAN AMENDMENT
2. NUMBER, LOCATION AND TYPE OF PROPOSED PUBLIC WORKS
3. ECONOMIC FEASIBILITY STUDY
4. DESCRIPTION OF HOW PROJECTS WILL BE FINANCED
5. PROPOSED CHANGES IN ZONING ORDINANCES, MASTER PLAN, BUILDING CODES, MAP, AND CITY ORDINANCES
6. LIST AND ESTIMATE OF NON-PROJECT COSTS
7. PLAN FOR RELOCATING ANY DISPLACED PERSONS OR BUSINESSES
8. DESCRIPTION OF HOW DISTRICT'S CREATION PROMOTES THE MUNICIPALITY'S ORDERLY DEVELOPMENT

**ATTACHMENTS**

9. FINANCIAL PROJECTIONS FOR TID #6, TID #5, TID #4 AND CURRENT RECIPIENT TID (ER TID #1) WITH ALLOCATION OF EXCESS INCREMENT FROM TID #6
10. MAP OF EXISTING USES AND CONDITIONS OF REAL PROPERTY IN TID #6
11. MAP OF ALL TAX INCREMENT DISTRICTS IN THE CITY OF KAUKAUNA
12. SIGNED ATTORNEY'S OPINION

## **INTRODUCTION**

The City of Kaukauna has an extensive industrial park network that incorporates facilities dating from the 1930's through new facilities being built in 2018. A map of the Industrial Park Network showing the network and a map of the existing tax increment districts in the City of Kaukauna is attached.

As shown on the attached map, TID #6 was established as an Industrial Use TID (est. 2006) to help finance the development of the NEW Prosperity Center. The map of the NEW Prosperity Center shows the TID boundaries, current industrial park tenants and vacant land currently available for sale.

TID #4 was established as a Blight TID (est. 2000) to help with blight removal in the downtown commercial corridor of the City of Kaukauna.

TID #5 was established as a Blight TID (est. 2003) to help with blight removal of the Fox Valley Greyhound Park and finance the development of professional business park Commerce Crossing.

Other current TIDs within the City include Environmental Remediation TID #1 (est. 2005, Environmental Remediation of former Lehrer Landfill), TID #8 (est. 2013, Mixed Use TID), TID #9 (est. 2016, Rehabilitation/Conservation TID), and TID #10 (est. 2019, Rehabilitation/Conservation TID). A map showing the boundaries of all TIDs in the City of Kaukauna is also attached for reference.

## **1. NUMBER, LOCATION AND TYPE OF PROPOSED PUBLIC WORKS**

This amendment looks at the economic feasibility of TID #4 and TID #5 and TID #6 and in having TID #4 and TID #5 as recipient TIDs of excess increment of TID #6. TID #4 and TID #5 are unable to pay back project costs for blight removal within its maximum lifespan without receiving excess increment from TID #6. TID #6 has outperformed expectations in terms of development, tax value and job creation in this industrial park area.

TID #4 has greatly enhanced all other real property's value in the downtown commercial corridor of the City of Kaukauna through blight removal, infrastructure improvements in the downtown streetscape and the rehabilitation of historic buildings in the downtown area. Now that the former Carnegie Library has been fully vacated from public use, it is the goal of the City to sell and see the property rehabilitated for private use (and thus, added to the tax rolls for the first time).

TID #5 has greatly enhanced all other real property's value in the industrial park network with the removal of the blighted, shuttered Fox Valley Greyhound Park. The development has recently seen major investment, but is unable to pay project costs related to site improvements within the maximum life of the TID.

This project plan amendment does not include major public improvements or change anticipated expenditures. The expenditure period for TID #6 closes in 2021 and TID #6 reaches its maximum life in 2026. The expenditure period for TID #4 closes in 2022 and the expenditure period for TID #5 closes in 2025.

## **2. ECONOMIC FEASIBILITY STUDY**

This plan amendment allows excess increment from TID #6 to be allocated to TID #5 to pay down project costs. The attached table provides a seven-year projection (through the maximum lifespan of TID #6) on how the donor TID will assist in repaying the project costs of TID #5. This table includes:

- Project costs owed in TID #4.
- Project costs owed in TID #5.
- Anticipated value of future land sales and development in TID #5.
- Projected tax increment revenues in TID #6 through the maximum lifespan of the TID (seven years, through 2026).
- Annual cash flow during TID #6 maximum lifespan (seven years, through 2026).
- Data showing that excess increment generated during TID #6 maximum lifespan (seven years, through 2026) should cover the project costs of TID #5.

The municipality has the resources to finance the repayment of these project costs through an allocation amendment. Major expenditures in TID #4 have already occurred to implement blight removal in the downtown commercial corridor and additional expenditures are projected with the historic rehabilitation of the Carnegie Library. Major expenditures in TID #5 have already occurred to implement blight removal and land remediation for redevelopment – it is anticipated that future land sales will continue to help pay down project costs in TID #5. The allocation amendment will pay down project costs related to prior expenditures in blight removal and will reduce the debt burden

that might have otherwise been passed on to municipal taxpayers without an allocation amendment. A limited number of expenditures are still occurring in TID #6, used specifically to market vacant land available for redevelopment in TID #5 and TID #6.

In the past two years, the City of Kaukauna has 19.58 acres of land in TID #5 for the development of a dental clinic / commercial office space and an ambulatory surgical clinic. The City has also sold 5.6 acres of land in TID #6 for the development of an expanded parking area for a cold storage company, for the development of a car wash system components corporation, and for the expansion of a truck stop / gas station and convenience store. An additional 46.65 acres are available for sale in TID #5 (Commerce Crossing professional business park) and an additional 50.83 acres are available for sale in TID #6 (NEW Prosperity Center industrial park).

The City of Kaukauna is in excellent financial health, with general obligation borrowing limits of \$57,000,000.00 and a municipal bond rating of AA- from Standard & Poors.

Please note on Attachment #11: Map of All Tax Increment Districts in the City of Kaukauna that a portion of TID #4 (in blue cross hatching) was incorporated into TID #8 when that district was created in 2013. Increment from that overlapping area remains in TID #8, versus in TID #4.

**3. DETAILED LIST OF PROJECT COSTS**

No additional or new project costs are proposed in TID #6 through this allocation amendment. The attached table highlights existing project costs within TID #4 and TID #5 that are unable to be repaid by increments within those respective districts, as well as the financial circumstances of the existing recipient TID, ER TIF #1. The attached table demonstrates that an allocation amendment allowing TID #6 to become a donor TID to TID #4 and TID #5 allows for project cost debts to be repaid through the use of existing, excess increment within TID #6, as well as continuing to pay down project costs in the existing recipient TID, ER TIF #1.

**4. DESCRIPTION OF HOW PROJECTS WILL BE FINANCED**

No additional financing beyond increment generation will be utilized through this allocation amendment. The attached table highlights existing project costs within TID #4 and TID #5 that are unable to be repaid by current increments within those respective districts. The attached table demonstrates that an allocation amendment allowing TID #6 to become a donor TID to TID #4 and TID #5 allows for project cost debts to be repaid through the use of existing, excess increment within TID #6.

**5. PROPOSED CHANGES IN ZONING ORDINANCES, MASTER PLAN, BUILDING CODES, MAP, AND CITY ORDINANCES**

No changes of zoning ordinances, Master Plan, building codes, maps or city ordinances are proposed through this project plan amendment.

6. **LIST AND ESTIMATE OF NON-PROJECT COSTS**

None.

7. **PLAN FOR RELOCATING ANY DISPLACED PERSONS OR BUSINESSES**

None – not applicable.

8. **DESCRIPTION OF HOW DISTRICT'S CREATION PROMOTES THE MUNICIPALITY'S ORDERLY DEVELOPMENT**

Provides for financial stabilization of the Tax Incremental Financial District #4 and #5 as stated.

9. **MAP OF EXISTING USES AND CONDITIONS OF REAL PROPERTY IN TID #6**

Attached is a map illustrating current property owners and vacant land remaining in the NEW Prosperity Center. All land use is INDUSTRIAL or COMMERCIAL OFFICE SPACE as of this time. As such, the percentage of territory in the TID devoted to retail business is less than 35%.

10. **MAP OF PROPOSED IMPROVEMENTS AND USES IN TID #6**

No proposed improvements or changed uses, please see Map attachment for Item #9.

11. **SIGNED ATTORNEY'S OPINION**

Please see the attached, signed opinion from City of Kaukauna Attorney Kevin Davidson.

# PROJECTED - City of Kaukauna TID Debt vs. Revenue

Item 4.a.

Year	TID #6 (Proposed Donor TID to TID #5 and TID #4)					TID #5 (Proposed Recipient TID from TID #6)					TID #4 (Proposed Recipient TID from TID #6)					ERTIF #1 (Current Recipient TID from TID #6)				
	Tax Revenue	Debt (Project Costs)	Allocated Funds to Recipient TIDs	Total Debt/Expenses	Diff	Tax Revenue	Donated Funds from TID #6	Revenue + Donated Funds from TID #6	Debt (Project Costs)	Diff	Tax Revenue	Donated Funds from TID #6	Revenue + Donated Funds from TID #6	Debt (Project Costs)	Diff	Tax Revenue	Donated Funds from TID #6	Revenue + Donated Funds from TID #6	Debt (Project Costs)	Diff
2020	\$986,685	258,538	\$728,147	986,685	0	\$231,499	\$675,738	\$907,237	494,000	413,237	\$68,652	\$68,652	55,525	13,127	\$98,178	\$52,409	\$150,587	150,588	(0)	
2021	\$1,006,418	201,050	\$816,568	1,017,618	(11,200)	\$352,879	\$537,500	\$890,379	890,313	67	\$70,026	\$79,026	79,000	26	\$106,032	\$270,068	\$376,100	151,619	224,482	
2022	\$1,026,547	196,675	\$840,529	1,037,204	(10,657)	\$476,687	\$421,500	\$898,187	897,938	249	\$71,426	\$77,426	77,100	326	\$108,153	\$413,029	\$521,182	152,056	369,126	
2023	\$1,047,078	191,425	\$855,652	1,047,077	1	\$486,220	\$626,332	\$1,112,552	979,688	132,865	\$72,855	\$158,855	158,825	30	\$110,316	\$143,320	\$253,636	171,463	82,174	
2024	\$1,068,019	210,800	\$857,219	1,068,019	0	\$495,945	\$754,554	\$1,250,499	1,030,844	219,655	\$74,312	\$124,312	0	124,312	\$112,522	\$52,665	\$165,187	165,188	(0)	
2025	\$1,089,380	263,900	\$825,480	1,089,380	(0)	\$600,543	\$542,078	\$1,142,621	1,104,406	38,215	\$75,798	\$125,798	0	125,798	\$114,773	\$233,402	\$348,175	16,813	331,362	
2026	\$1,111,167	0	\$1,279,284	1,279,284	(168,117)	\$612,554	\$853,000	\$1,465,554	1,121,469	344,085	\$77,314	\$127,314	0	127,314	\$117,068	\$376,284	\$493,352	16,363	476,990	
2027						\$624,805	\$0	\$624,805	1,989,875	(1,365,070)	\$78,860	\$78,860	0	78,860	\$119,410		\$119,410	15,894	103,516	
2028						\$637,301	\$0	\$637,301	2,156,875	(1,519,574)					\$121,798		\$121,798	20,325	101,473	
2029						\$650,047	\$0	\$650,047		650,047										
2030						\$663,048	\$0	\$663,048		663,048										
2031						\$676,309	\$0	\$676,309		676,309										
2032						\$689,835	\$0	\$689,835		689,835										
2033						\$703,632	\$0	\$703,632		703,632										
2034						\$717,704	\$0	\$717,704		717,704										
WEDC Grant											\$234,643		\$234,643	0	234,643					
Land Sale Revenue	200,000				200,000	\$1,663,600		\$1,663,600		1,663,600				0	0				0	
Building Preservation														300,000	(300,000)					
Escrow Maintenance																			275,000	
Interest Expense									2,040,502	(2,040,502)				88,376	(88,376)				453,740	
Due To (IOU's)					0				4,114,550	(4,114,550)				311,703	(311,703)				930,719	
<b>Total</b>	<b>7,535,294</b>	<b>1,322,388</b>	<b>6,202,879</b>	<b>7,525,267</b>	<b>10,028</b>	<b>10,282,607</b>	<b>4,410,702</b>	<b>14,693,309</b>	<b>16,820,458</b>	<b>(2,127,149)</b>	<b>823,885</b>	<b>251,000</b>	<b>1,074,885</b>	<b>1,070,529</b>	<b>4,356</b>	<b>1,008,251</b>	<b>1,541,177</b>	<b>2,549,428</b>	<b>2,519,765</b>	<b>29,662</b>

**NOTE: Numbers above are not taking into account Expenses within TIDs from year to year that reduce the revenue to pay down debt.**

**OTHER NOTES**

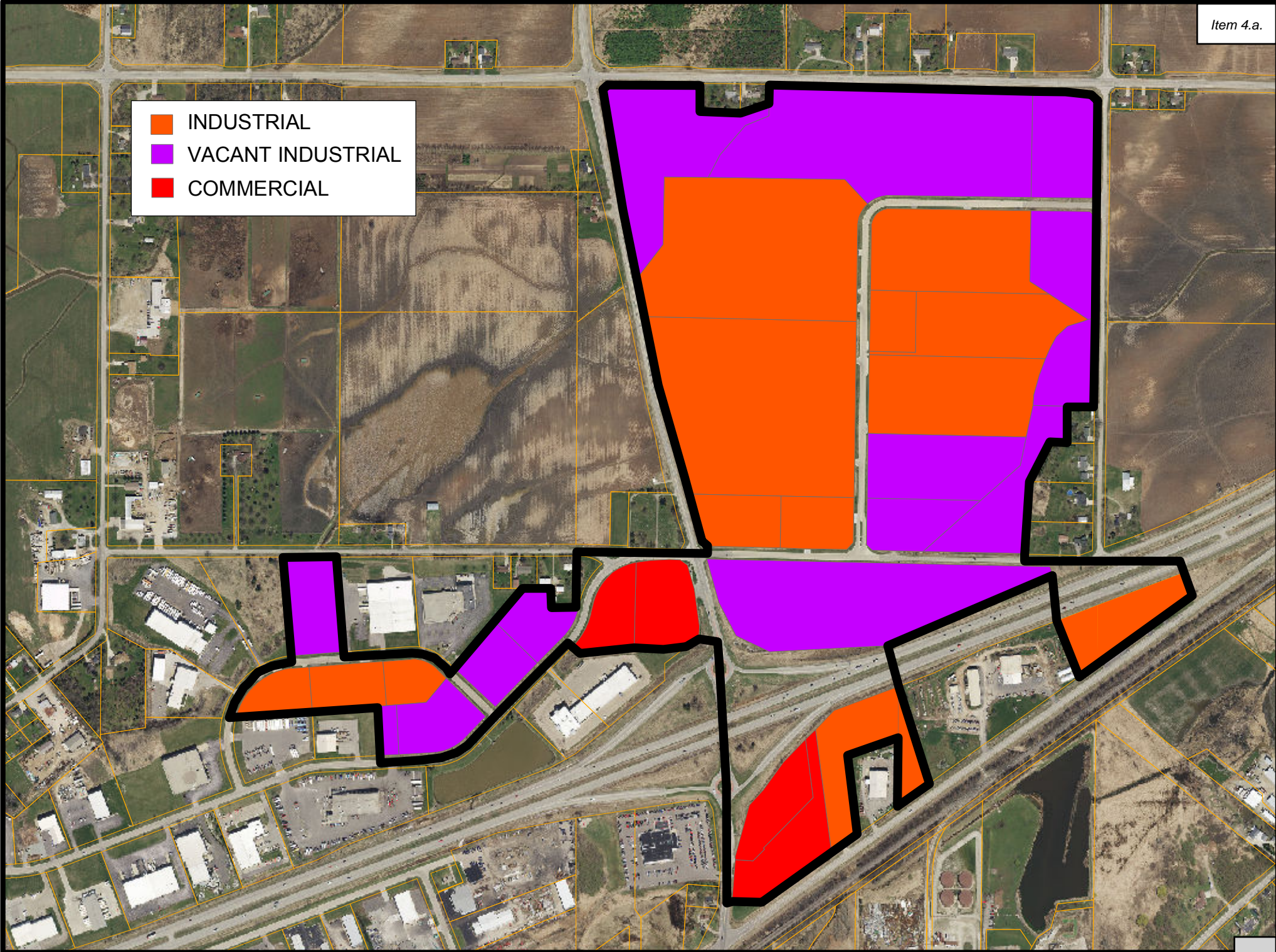
Other Revenue in TID5 is land sales with district  
 Other Revenue in TID 6 is assumed repayment of Loans from district Businesses  
 Revenue is based on a \$23.00 Tax Rate  
 Revenue in 2020 is based on estimated revaluation rate of \$21.75  
 Preservation of the Historical Carnegie Building Site

**PROJECT ASSUMPTIONS**

TID 5 includes 15m in value from Aurua Medical Facility beginning in 2020  
 TID 5 includes 4.1m assumed value by 2025  
 Assuming a 2% increase in assessed value year over year



- INDUSTRIAL
- VACANT INDUSTRIAL
- COMMERCIAL



KAUKAUNA TID #6 LAND USE  
(CURRENT AND FUTURE)

August 21, 2019

Robert Jakel  
Director of Planning and Development  
City of Kaukauna  
201 W. Second Street  
Kaukauna, WI 54130

RE: TID Project Plan Amendment for Tax Increment District No. 6  
City of Kaukauna

In my capacity as City Attorney for the City of Kaukauna, Wisconsin, I have examined the TID Project Plan Amendment for Tax Increment District Number 6, City of Kaukauna, Wisconsin, dated August 21, 2019 ("TID Plan Amendment"). I find, based upon my examination, that the TID Plan Amendment is complete and complies with all provisions of Sec. 66.1105 of the Wisconsin Statutes.

I render no opinion with respect to the accuracy or validity of any statement and/or finding contained within the TID Plan Amendment.

Respectfully submitted,



Kevin W. Davidson  
City Attorney

# Tax Incremental District (TID) Termination Resolution

City \_\_\_\_\_ of \_\_\_\_\_ Kaukauna \_\_\_\_\_ TID 6 Resolution \_\_\_\_\_ 2026-xx \_\_\_\_\_  
(town, village, city) (municipality) (number) (number)

WHEREAS, the City \_\_\_\_\_ of \_\_\_\_\_ Kaukauna \_\_\_\_\_ created TID 6 on 05 02, 2006, and adopted  
(month) (day) (year)  
a project plan in the same year, and

WHEREAS, all TID 6 projects were completed in the prescribed allowed time; and:

- WHEREAS, sufficient increment was collected as of the 2025 tax roll, payable 2026, to cover TID 6 project costs.  
(year) (year)
- WHEREAS, insufficient increment was collected to cover project costs.

THEREFORE BE IT RESOLVED, that the City \_\_\_\_\_ of \_\_\_\_\_ Kaukauna \_\_\_\_\_ terminates TID 6; and

BE IT FURTHER RESOLVED, that the City \_\_\_\_\_ Clerk shall notify the Wisconsin Department of Revenue (DOR), within sixty (60) days of this resolution or prior to the deadline of April 15, 2027, whichever comes first, that the TID has been terminated; and  
(year)

BE IT FURTHER RESOLVED, that the City \_\_\_\_\_ Clerk shall sign the required DOR Final Accounting Submission Date form (PE-223) agreeing on a date by which the City \_\_\_\_\_ shall submit final accounting information to DOR; and:

- BE IT FURTHER RESOLVED, that the City \_\_\_\_\_ Treasurer shall distribute any excess increment collected after providing for ongoing expenses of the TID, to the affected taxing districts with proportionate shares as determined in the final audit by the City \_\_\_\_\_'s auditor, CLA (CliftonLarsonAllen).  
(auditor name)
- BE IT FURTHER RESOLVED, that the City \_\_\_\_\_ of \_\_\_\_\_ Kaukauna \_\_\_\_\_ shall accept all remaining debts for TID 6 as determined in the final audit by the City \_\_\_\_\_ auditor, CLA (CliftonLarsonAllen).  
(auditor name)

Adopted this 21 day of \_\_\_\_\_ April, 2026  
(day) (month) (year)

Resolution introduced and adoption moved by alderperson \_\_\_\_\_  
(name)

Motion for adoption seconded by alderperson \_\_\_\_\_  
(name)

On roll call motion passed by a vote of \_\_\_\_\_ ayes to \_\_\_\_\_ nays  
(number) (number)

ATTEST:

\_\_\_\_\_  
(Mayor/Head of Government Signature)

\_\_\_\_\_  
(Clerk Signature)