

JOINT REVIEW BOARD

City of Kaukauna
Council Chambers



Wednesday, September 03, 2025 at 2:00 PM

AGENDA

Meeting Notice

1. Roll Call
2. Approval of Minutes
 - [a.](#) Approve Minutes from August 27, 2024
3. Correspondence
4. Discussion Topics
 - [a.](#) 2024 Annual DOR Reporting Review
 - [b.](#) TID Update/overview
 - [c.](#) TIF Network Road Map
 - [d.](#) Request to Extend TID 5
5. Resolutions
 - [a.](#) JOINT REVIEW BOARD (JRB) RESOLUTION APPROVING AN EXTENSION FOR TID 5 IN THE CITY OF KAUKAUNA, WISCONSIN
6. Adjournment

NOTICES

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

Joint Review Board
 City of Kaukauna
Remote Teleconference
 Municipal Services Building
 144 W. Second Street, Kaukauna



Tuesday, August 27, 2024 at 1:00 PM

MINUTES

1. Roll Call

Members present: John Moore, Bob Schaefer, Will VanRossom, Amy Van Straten, Michelle Uitenbroek

Others Present: Director of Planning and Community Development David Kittel

2. Approval of Minutes

a. Approve Minutes from August 23, 2023

Made a motion to approve the August 23, 2023 minutes. Seconded by .The motion passed unanimously.

3. Correspondence

None

4. Discussion Topics

a. 2023 Annual DOR Reporting Review

b. TID Update/overview

c. TIF Network Road Map

d. General Matters

5. Adjournment

2.Approval of Minutes

a. Approve Minutes from March 14, 2023 Meeting

Schaefer made a motion to approve the March 14, 2023 meeting minutes. Van Straten seconded the motion. The motion passed unanimously.

3. Correspondence

There was no correspondence

4. Discussion Topics

a. 2022 Annual DOR Reporting Review

Finance Director Van Rossum explained that the reports were filed with the DOR and are available online. There were no questions.

b. Kaukauna TID Network Update

Director Stephenson gave an update on the 8 active TID's in the City and highlighted the recent and planned developments in the TID's including the recently created TID 12 in the Downtown area.

c. TIF Network Road Map

Finance Director Van Rossum went over revenues and dept expenses projected for each TID and discussed how any payment in lieu of taxes (PILOT) would go to the TID to close out.

d. General Matters

It was discussed that this information will be shared with the new Finance Director for Outagamie County. In addition, it was mentioned that an extension of TID 5 to include the recently annexed land in the City may be coming in the future.

5. Adjournment

Van Straten made a motion to adjourn the meeting. Englebert seconded the motion. The motion passed unanimously. Meeting adjourned at 1:27pm

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 1 – Municipality and TID

Co-muni code 44241	Municipality KAUKAUNA		County OUTAGAMIE	Due date 07/01/2025	Report type ORIGINAL
TID number 001E	TID type 8	TID name Leher Landfil	Creation date 06/07/2005	Mandatory termination date 06/07/2028	Anticipated termination date N/A

Section 2 – Beginning Balance**Amount**

TID fund balance at beginning of year	\$-360,762
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Section 3 – Revenue**Amount**

Tax increment	\$113,096
Investment income	
Debt proceeds	
Special assessments	
Shared revenue	
Sale of property	
Allocation from another TID	
TID number 006	\$420,000
Developer guarantees	
Transfer from other funds	
Grants	
Other revenue	
Total Revenue (deposits)	\$533,096

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 4 – Expenditures	Amount
Capital expenditures	\$6,823
Administration	\$150
Professional services	
Interest and fiscal charges	\$327,543
DOR fees	
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	\$165,188
Environmental costs	
Real property assembly costs	
Allocation to another TID	
Developer grants	
Developer name N/A	\$0
Transfer to other funds	
Other expenditures	
Total Expenditures	\$499,704

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$-327,370
Future costs	\$75,000
Future revenue	\$402,370
Surplus or deficit	\$0

Form
PE-300

TID Annual Report

2024
WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001E	\$0	\$0	\$0	\$0
004	\$118,300	\$0	\$-1,800	\$116,500
005	\$524,600	\$0	\$0	\$524,600
006	\$424,200	\$0	\$-2,700	\$421,500
008	\$0	\$0	\$0	\$0
009	\$28,900	\$0	\$0	\$28,900
010	\$126,400	\$0	\$-6,300	\$120,100
011	\$0	\$0	\$100	\$100
012	\$532,200	\$0	\$0	\$532,200
Total	\$1,754,600	\$0	\$-10,700	\$1,743,900

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001E	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
004	\$116,500	\$1,701,745,100	0.01	\$8,643,176	\$864
005	\$524,600	\$1,701,745,100	0.03	\$8,643,176	\$2,593
006	\$421,500	\$1,701,745,100	0.02	\$8,643,176	\$1,729
008	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
009	\$28,900	\$1,701,745,100	0.00	\$8,643,176	\$0
010	\$120,100	\$1,701,745,100	0.01	\$8,643,176	\$864
011	\$100	\$1,701,745,100	0.00	\$8,643,176	\$0
012	\$532,200	\$1,701,745,100	0.03	\$8,643,176	\$2,593
Total	\$1,743,900	\$1,701,745,100	0.10	\$8,643,176	\$8,643

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$8,643	\$0.08643

Historical Allowable Levy Increase Attributable to TID NNC

Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001E	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0

Form PE-300		TID Annual Report				2024 WI Dept of Revenue
2023	004	\$694,600	\$1,463,310,100	0.05	\$8,414,159	\$4,207
2023	005	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	006	\$3,008,400	\$1,463,310,100	0.21	\$8,414,159	\$17,670
2023	008	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	009	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	010	\$2,379,400	\$1,463,310,100	0.16	\$8,414,159	\$13,463
2023	011	\$2,458,400	\$1,463,310,100	0.17	\$8,414,159	\$14,304
2023	Total	\$8,540,800	\$1,463,310,100	0.59	\$8,414,159	\$49,644

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 7 – Preparer/Contact Information

Preparer name Ashley Roehl	Preparer title Senior Accountant
Preparer email aroehl@kaukauna-wi.org	Preparer phone (920) 766-6300
Contact name William Van Rossum	Contact title Treasurer
Contact email wvanrossum@kaukauna-wi.org	Contact phone (920) 766-6372

Submission Information

Co-muni code	44241
TID number	001E
Submission date	05-19-2025 02:50 PM
Confirmation	TIDAR20241207O1747316365801
Submission type	ORIGINAL

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 1 – Municipality and TID

Co-muni code 44241	Municipality KAUKAUNA		County OUTAGAMIE	Due date 07/01/2025	Report type ORIGINAL
TID number 004	TID type 2	TID name Downtown Redevelopment	Creation date 09/19/2000	Mandatory termination date 09/19/2031	Anticipated termination date N/A

Section 2 – Beginning Balance**Amount**

TID fund balance at beginning of year	\$258,082
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Section 3 – Revenue**Amount**

Tax increment	\$130,558
Investment income	
Debt proceeds	
Special assessments	
Shared revenue	\$8,421
Sale of property	
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Grants	
Other revenue	
Total Revenue (deposits)	\$138,979

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 4 – Expenditures	Amount
Capital expenditures	\$290,035
Administration	\$150
Professional services	
Interest and fiscal charges	\$81,094
DOR fees	
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	\$50,750
Environmental costs	
Real property assembly costs	
Allocation to another TID	
Developer grants	
Developer name N/A	\$0
Transfer to other funds	
Other expenditures	
Total Expenditures	\$422,029

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$-24,968
Future costs	\$106,000
Future revenue	\$414,440
Surplus or deficit	\$283,472

Form
PE-300

TID Annual Report

2024
WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001E	\$0	\$0	\$0	\$0
004	\$118,300	\$0	\$-1,800	\$116,500
005	\$524,600	\$0	\$0	\$524,600
006	\$424,200	\$0	\$-2,700	\$421,500
008	\$0	\$0	\$0	\$0
009	\$28,900	\$0	\$0	\$28,900
010	\$126,400	\$0	\$-6,300	\$120,100
011	\$0	\$0	\$100	\$100
012	\$532,200	\$0	\$0	\$532,200
Total	\$1,754,600	\$0	\$-10,700	\$1,743,900

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001E	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
004	\$116,500	\$1,701,745,100	0.01	\$8,643,176	\$864
005	\$524,600	\$1,701,745,100	0.03	\$8,643,176	\$2,593
006	\$421,500	\$1,701,745,100	0.02	\$8,643,176	\$1,729
008	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
009	\$28,900	\$1,701,745,100	0.00	\$8,643,176	\$0
010	\$120,100	\$1,701,745,100	0.01	\$8,643,176	\$864
011	\$100	\$1,701,745,100	0.00	\$8,643,176	\$0
012	\$532,200	\$1,701,745,100	0.03	\$8,643,176	\$2,593
Total	\$1,743,900	\$1,701,745,100	0.10	\$8,643,176	\$8,643

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$8,643	\$0.08643

Historical Allowable Levy Increase Attributable to TID NNC

Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001E	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0

Form PE-300		TID Annual Report				2024 WI Dept of Revenue
2023	004	\$694,600	\$1,463,310,100	0.05	\$8,414,159	\$4,207
2023	005	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	006	\$3,008,400	\$1,463,310,100	0.21	\$8,414,159	\$17,670
2023	008	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	009	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	010	\$2,379,400	\$1,463,310,100	0.16	\$8,414,159	\$13,463
2023	011	\$2,458,400	\$1,463,310,100	0.17	\$8,414,159	\$14,304
2023	Total	\$8,540,800	\$1,463,310,100	0.59	\$8,414,159	\$49,644

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 7 – Preparer/Contact Information

Preparer name Ashley Roehl	Preparer title Senior Accountant
Preparer email aroehl@kaukauna-wi.org	Preparer phone (920) 766-6300
Contact name William Van Rossum	Contact title Treasurer
Contact email wvanrossum@kaukauna-wi.org	Contact phone (920) 766-6372

Submission Information

Co-muni code	44241
TID number	004
Submission date	05-19-2025 02:51 PM
Confirmation	TIDAR20241207O1747316538529
Submission type	ORIGINAL

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 1 – Municipality and TID

Co-muni code 44241	Municipality KAUKAUNA		County OUTAGAMIE	Due date 07/01/2025	Report type ORIGINAL
TID number 008	TID type 6	TID name Uptown Site	Creation date 08/06/2013	Mandatory termination date 08/06/2033	Anticipated termination date N/A

Section 2 – Beginning Balance**Amount**

TID fund balance at beginning of year	\$-414,482
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Section 3 – Revenue**Amount**

Tax increment	\$127,807
Investment income	\$43,809
Debt proceeds	
Special assessments	
Shared revenue	\$14,645
Sale of property	
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Source Correction Between TID 8 & TID 12	\$3,997,095
Grants	
Other revenue	
Total Revenue (deposits)	\$4,183,356

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 4 – Expenditures	Amount
Capital expenditures	
Administration	\$339
Professional services	
Interest and fiscal charges	\$92,272
DOR fees	
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	\$602,040
Environmental costs	
Real property assembly costs	
Allocation to another TID	
Developer grants	
Developer name N/A	\$0
Transfer to other funds	
Fund Correction Between TID 8 & TID 12	\$3,884,555
Other expenditures	
Total Expenditures	\$4,579,206

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$-810,332
Future costs	\$1,922,727
Future revenue	\$3,040,669
Surplus or deficit	\$307,610

Form
PE-300

TID Annual Report

2024
WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001E	\$0	\$0	\$0	\$0
004	\$118,300	\$0	\$-1,800	\$116,500
005	\$524,600	\$0	\$0	\$524,600
006	\$424,200	\$0	\$-2,700	\$421,500
008	\$0	\$0	\$0	\$0
009	\$28,900	\$0	\$0	\$28,900
010	\$126,400	\$0	\$-6,300	\$120,100
011	\$0	\$0	\$100	\$100
012	\$532,200	\$0	\$0	\$532,200
Total	\$1,754,600	\$0	\$-10,700	\$1,743,900

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001E	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
004	\$116,500	\$1,701,745,100	0.01	\$8,643,176	\$864
005	\$524,600	\$1,701,745,100	0.03	\$8,643,176	\$2,593
006	\$421,500	\$1,701,745,100	0.02	\$8,643,176	\$1,729
008	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
009	\$28,900	\$1,701,745,100	0.00	\$8,643,176	\$0
010	\$120,100	\$1,701,745,100	0.01	\$8,643,176	\$864
011	\$100	\$1,701,745,100	0.00	\$8,643,176	\$0
012	\$532,200	\$1,701,745,100	0.03	\$8,643,176	\$2,593
Total	\$1,743,900	\$1,701,745,100	0.10	\$8,643,176	\$8,643

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$8,643	\$0.08643

Historical Allowable Levy Increase Attributable to TID NNC

Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001E	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0

Form PE-300		TID Annual Report				2024 WI Dept of Revenue
2023	004	\$694,600	\$1,463,310,100	0.05	\$8,414,159	\$4,207
2023	005	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	006	\$3,008,400	\$1,463,310,100	0.21	\$8,414,159	\$17,670
2023	008	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	009	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	010	\$2,379,400	\$1,463,310,100	0.16	\$8,414,159	\$13,463
2023	011	\$2,458,400	\$1,463,310,100	0.17	\$8,414,159	\$14,304
2023	Total	\$8,540,800	\$1,463,310,100	0.59	\$8,414,159	\$49,644

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 7 – Preparer/Contact Information

Preparer name Ashley Roehl	Preparer title Senior Accountant
Preparer email aroehl@kaukauna-wi.org	Preparer phone (920) 766-6300
Contact name William Van Rossum	Contact title Treasurer
Contact email wvanrossum@kaukauna-wi.org	Contact phone (920) 766-6372

Submission Information

Co-muni code	44241
TID number	008
Submission date	05-19-2025 02:53 PM
Confirmation	TIDAR20241207O1747316870218
Submission type	ORIGINAL

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 1 – Municipality and TID

Co-muni code 44241	Municipality KAUKAUNA		County OUTAGAMIE	Due date 07/01/2025	Report type ORIGINAL
TID number 006	TID type 5	TID name NEW Industrial Park	Creation date 05/02/2006	Mandatory termination date 05/02/2026	Anticipated termination date N/A

Section 2 – Beginning Balance**Amount**

TID fund balance at beginning of year	\$-16,512
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Section 3 – Revenue**Amount**

Tax increment	\$968,957
Investment income	
Debt proceeds	
Special assessments	
Shared revenue	\$12,977
Sale of property	
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Grants	
Other revenue	
Total Revenue (deposits)	\$981,934

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 4 – Expenditures	Amount
Capital expenditures	\$52,574
Administration	\$8,867
Professional services	
Interest and fiscal charges	\$12,622
DOR fees	
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	\$210,800
Environmental costs	
Real property assembly costs	
Allocation to another TID	
TID number 001E	\$420,000
TID number 005	\$240,000
Developer grants	
Developer name TANN	\$0
Transfer to other funds	
Other expenditures	
Total Expenditures	\$944,863

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$20,559
Future costs	\$609,731
Future revenue	\$704,519
Surplus or deficit	\$115,347

Form
PE-300

TID Annual Report

2024
WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001E	\$0	\$0	\$0	\$0
004	\$118,300	\$0	\$-1,800	\$116,500
005	\$524,600	\$0	\$0	\$524,600
006	\$424,200	\$0	\$-2,700	\$421,500
008	\$0	\$0	\$0	\$0
009	\$28,900	\$0	\$0	\$28,900
010	\$126,400	\$0	\$-6,300	\$120,100
011	\$0	\$0	\$100	\$100
012	\$532,200	\$0	\$0	\$532,200
Total	\$1,754,600	\$0	\$-10,700	\$1,743,900

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001E	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
004	\$116,500	\$1,701,745,100	0.01	\$8,643,176	\$864
005	\$524,600	\$1,701,745,100	0.03	\$8,643,176	\$2,593
006	\$421,500	\$1,701,745,100	0.02	\$8,643,176	\$1,729
008	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
009	\$28,900	\$1,701,745,100	0.00	\$8,643,176	\$0
010	\$120,100	\$1,701,745,100	0.01	\$8,643,176	\$864
011	\$100	\$1,701,745,100	0.00	\$8,643,176	\$0
012	\$532,200	\$1,701,745,100	0.03	\$8,643,176	\$2,593
Total	\$1,743,900	\$1,701,745,100	0.10	\$8,643,176	\$8,643

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$8,643	\$0.08643

Historical Allowable Levy Increase Attributable to TID NNC

Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001E	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0

Form PE-300		TID Annual Report				2024 WI Dept of Revenue
2023	004	\$694,600	\$1,463,310,100	0.05	\$8,414,159	\$4,207
2023	005	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	006	\$3,008,400	\$1,463,310,100	0.21	\$8,414,159	\$17,670
2023	008	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	009	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	010	\$2,379,400	\$1,463,310,100	0.16	\$8,414,159	\$13,463
2023	011	\$2,458,400	\$1,463,310,100	0.17	\$8,414,159	\$14,304
2023	Total	\$8,540,800	\$1,463,310,100	0.59	\$8,414,159	\$49,644

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 7 – Preparer/Contact Information

Preparer name Ashley Roehl	Preparer title Senior Accountant
Preparer email aroehl@kaukauna-wi.org	Preparer phone (920) 766-6300
Contact name William Van Rossum	Contact title Treasurer
Contact email wvanrossum@kaukauna-wi.org	Contact phone (920) 766-6372

Submission Information

Co-muni code	44241
TID number	006
Submission date	05-19-2025 02:52 PM
Confirmation	TIDAR20241207O1747316728821
Submission type	ORIGINAL

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 1 – Municipality and TID

Co-muni code 44241	Municipality KAUKAUNA		County OUTAGAMIE	Due date 07/01/2025	Report type ORIGINAL
TID number 011	TID type 5	TID name Hyland Ave North	Creation date 09/07/2021	Mandatory termination date 09/07/2041	Anticipated termination date N/A

Section 2 – Beginning Balance**Amount**

TID fund balance at beginning of year	\$72,303
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Section 3 – Revenue**Amount**

Tax increment	\$153,872
Investment income	
Debt proceeds	
Special assessments	
Shared revenue	
Sale of property	
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Grants	
Other revenue	
Total Revenue (deposits)	\$153,872

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 4 – Expenditures	Amount
Capital expenditures	
Administration	\$150
Professional services	
Interest and fiscal charges	\$718
DOR fees	
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	
Environmental costs	
Real property assembly costs	
Allocation to another TID	
Developer grants	
Developer name NA	\$0
Transfer to other funds	
Other expenditures	
Total Expenditures	\$868

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$225,307
Future costs	\$2,500,000
Future revenue	\$2,495,263
Surplus or deficit	\$220,570

Form
PE-300

TID Annual Report

2024
WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001E	\$0	\$0	\$0	\$0
004	\$118,300	\$0	\$-1,800	\$116,500
005	\$524,600	\$0	\$0	\$524,600
006	\$424,200	\$0	\$-2,700	\$421,500
008	\$0	\$0	\$0	\$0
009	\$28,900	\$0	\$0	\$28,900
010	\$126,400	\$0	\$-6,300	\$120,100
011	\$0	\$0	\$100	\$100
012	\$532,200	\$0	\$0	\$532,200
Total	\$1,754,600	\$0	\$-10,700	\$1,743,900

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001E	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
004	\$116,500	\$1,701,745,100	0.01	\$8,643,176	\$864
005	\$524,600	\$1,701,745,100	0.03	\$8,643,176	\$2,593
006	\$421,500	\$1,701,745,100	0.02	\$8,643,176	\$1,729
008	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
009	\$28,900	\$1,701,745,100	0.00	\$8,643,176	\$0
010	\$120,100	\$1,701,745,100	0.01	\$8,643,176	\$864
011	\$100	\$1,701,745,100	0.00	\$8,643,176	\$0
012	\$532,200	\$1,701,745,100	0.03	\$8,643,176	\$2,593
Total	\$1,743,900	\$1,701,745,100	0.10	\$8,643,176	\$8,643

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$8,643	\$0.08643

Historical Allowable Levy Increase Attributable to TID NNC

Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001E	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0

Form PE-300		TID Annual Report				2024 WI Dept of Revenue
2023	004	\$694,600	\$1,463,310,100	0.05	\$8,414,159	\$4,207
2023	005	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	006	\$3,008,400	\$1,463,310,100	0.21	\$8,414,159	\$17,670
2023	008	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	009	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	010	\$2,379,400	\$1,463,310,100	0.16	\$8,414,159	\$13,463
2023	011	\$2,458,400	\$1,463,310,100	0.17	\$8,414,159	\$14,304
2023	Total	\$8,540,800	\$1,463,310,100	0.59	\$8,414,159	\$49,644

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 7 – Preparer/Contact Information

Preparer name Ashley Roehl	Preparer title Senior Accountant
Preparer email aroehl@kaukauna-wi.org	Preparer phone (920) 766-6300
Contact name William Van Rossum	Contact title Treasurer
Contact email wvanrossum@kaukauna-wi.org	Contact phone (920) 766-6372

Submission Information

Co-muni code	44241
TID number	011
Submission date	05-19-2025 02:55 PM
Confirmation	TIDAR20241207O1747317046050
Submission type	ORIGINAL

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 1 – Municipality and TID

Co-muni code 44241	Municipality KAUKAUNA	County OUTAGAMIE	Due date 07/01/2025	Report type ORIGINAL
TID number 012	TID type 2	TID name	Creation date 02/07/2023	Mandatory termination date 02/07/2051
				Anticipated termination date N/A

Section 2 – Beginning Balance**Amount**

TID fund balance at beginning of year	\$0
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Section 3 – Revenue**Amount**

Tax increment	\$0
Investment income	\$6,313
Debt proceeds	
Special assessments	
Shared revenue	
Sale of property	
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Source Correction Between TID 8 & TID 12	\$3,884,555
Grants	
Other revenue	
Total Revenue (deposits)	\$3,890,868

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 4 – Expenditures	Amount
Capital expenditures	\$426
Administration	\$45,517
Professional services	
Interest and fiscal charges	\$13,676
DOR fees	
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	
Environmental costs	
Real property assembly costs	
Allocation to another TID	
Developer grants	
Developer name N/A	\$0
Transfer to other funds	
Fund Correction Between TID 8 & TID 12	\$3,997,095
Other expenditures	
Total Expenditures	\$4,056,714

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$-165,846
Future costs	\$9,678,335
Future revenue	\$10,685,697
Surplus or deficit	\$841,516

Form
PE-300

TID Annual Report

2024
WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001E	\$0	\$0	\$0	\$0
004	\$118,300	\$0	\$-1,800	\$116,500
005	\$524,600	\$0	\$0	\$524,600
006	\$424,200	\$0	\$-2,700	\$421,500
008	\$0	\$0	\$0	\$0
009	\$28,900	\$0	\$0	\$28,900
010	\$126,400	\$0	\$-6,300	\$120,100
011	\$0	\$0	\$100	\$100
012	\$532,200	\$0	\$0	\$532,200
Total	\$1,754,600	\$0	\$-10,700	\$1,743,900

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001E	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
004	\$116,500	\$1,701,745,100	0.01	\$8,643,176	\$864
005	\$524,600	\$1,701,745,100	0.03	\$8,643,176	\$2,593
006	\$421,500	\$1,701,745,100	0.02	\$8,643,176	\$1,729
008	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
009	\$28,900	\$1,701,745,100	0.00	\$8,643,176	\$0
010	\$120,100	\$1,701,745,100	0.01	\$8,643,176	\$864
011	\$100	\$1,701,745,100	0.00	\$8,643,176	\$0
012	\$532,200	\$1,701,745,100	0.03	\$8,643,176	\$2,593
Total	\$1,743,900	\$1,701,745,100	0.10	\$8,643,176	\$8,643

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$8,643	\$0.08643

Historical Allowable Levy Increase Attributable to TID NNC

Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001E	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0

Form PE-300		TID Annual Report				2024 WI Dept of Revenue	
2023	004	\$694,600	\$1,463,310,100	0.05	\$8,414,159	\$4,207	
2023	005	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0	
2023	006	\$3,008,400	\$1,463,310,100	0.21	\$8,414,159	\$17,670	
2023	008	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0	
2023	009	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0	
2023	010	\$2,379,400	\$1,463,310,100	0.16	\$8,414,159	\$13,463	
2023	011	\$2,458,400	\$1,463,310,100	0.17	\$8,414,159	\$14,304	
2023	Total	\$8,540,800	\$1,463,310,100	0.59	\$8,414,159	\$49,644	

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 7 – Preparer/Contact Information

Preparer name Ashley Roehl	Preparer title Senior Accountant
Preparer email aroehl@kaukauna-wi.org	Preparer phone (920) 766-6300
Contact name William Van Rossum	Contact title Treasurer
Contact email wvanrossum@kaukauna-wi.org	Contact phone (920) 766-6372

Submission Information

Co-muni code	44241
TID number	012
Submission date	05-19-2025 02:56 PM
Confirmation	TIDAR20241207O1747317525320
Submission type	ORIGINAL

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 1 – Municipality and TID

Co-muni code 44241	Municipality KAUKAUNA		County OUTAGAMIE	Due date 07/01/2025	Report type ORIGINAL
TID number 005	TID type 2	TID name Commerce Crossing	Creation date 07/01/2003	Mandatory termination date 07/01/2034	Anticipated termination date N/A

Section 2 – Beginning Balance

	Amount
TID fund balance at beginning of year	\$-3,380,886

Section 3 – Revenue

	Amount
Tax increment	\$383,705
Investment income	\$188,450
Debt proceeds	\$7,920,000
Special assessments	\$123,183
Shared revenue	\$1,980
Sale of property	
Allocation from another TID	
TID number 006	\$240,000
Developer guarantees	
Transfer from other funds	
Grants	
Other revenue	
Total Revenue (deposits)	\$8,857,318

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 4 – Expenditures	Amount
Capital expenditures	\$1,448
Administration	\$11,128
Professional services	
Interest and fiscal charges	\$1,156,720
DOR fees	
Discount on long-term debt	
Debt issuance costs	\$172,181
Principal on long-term debt	\$937,585
Environmental costs	
Real property assembly costs	
Allocation to another TID	
Developer grants	
Developer name Legacy Creek Apartments	\$77,000
Developer name Kaukauna Hospitality LLC	\$400,000
Transfer to other funds	
Other expenditures	
Total Expenditures	\$2,756,062

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$2,720,370
Future costs	\$30,518,977
Future revenue	\$26,220,324
Surplus or deficit	\$-1,578,283

Form
PE-300

TID Annual Report

2024
WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001E	\$0	\$0	\$0	\$0
004	\$118,300	\$0	\$-1,800	\$116,500
005	\$524,600	\$0	\$0	\$524,600
006	\$424,200	\$0	\$-2,700	\$421,500
008	\$0	\$0	\$0	\$0
009	\$28,900	\$0	\$0	\$28,900
010	\$126,400	\$0	\$-6,300	\$120,100
011	\$0	\$0	\$100	\$100
012	\$532,200	\$0	\$0	\$532,200
Total	\$1,754,600	\$0	\$-10,700	\$1,743,900

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001E	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
004	\$116,500	\$1,701,745,100	0.01	\$8,643,176	\$864
005	\$524,600	\$1,701,745,100	0.03	\$8,643,176	\$2,593
006	\$421,500	\$1,701,745,100	0.02	\$8,643,176	\$1,729
008	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
009	\$28,900	\$1,701,745,100	0.00	\$8,643,176	\$0
010	\$120,100	\$1,701,745,100	0.01	\$8,643,176	\$864
011	\$100	\$1,701,745,100	0.00	\$8,643,176	\$0
012	\$532,200	\$1,701,745,100	0.03	\$8,643,176	\$2,593
Total	\$1,743,900	\$1,701,745,100	0.10	\$8,643,176	\$8,643

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$8,643	\$0.08643

Historical Allowable Levy Increase Attributable to TID NNC

Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001E	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0

Form PE-300		TID Annual Report				2024 WI Dept of Revenue	
2023	004	\$694,600	\$1,463,310,100	0.05	\$8,414,159	\$4,207	
2023	005	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0	
2023	006	\$3,008,400	\$1,463,310,100	0.21	\$8,414,159	\$17,670	
2023	008	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0	
2023	009	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0	
2023	010	\$2,379,400	\$1,463,310,100	0.16	\$8,414,159	\$13,463	
2023	011	\$2,458,400	\$1,463,310,100	0.17	\$8,414,159	\$14,304	
2023	Total	\$8,540,800	\$1,463,310,100	0.59	\$8,414,159	\$49,644	

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 7 – Preparer/Contact Information

Preparer name Ashley Roehl	Preparer title Senior Accountant
Preparer email aroehl@kaukauna-wi.org	Preparer phone (920) 766-6300
Contact name William Van Rossum	Contact title Treasurer
Contact email wvanrossum@kaukauna-wi.org	Contact phone (920) 766-6372

Submission Information

Co-muni code	44241
TID number	005
Submission date	05-19-2025 02:51 PM
Confirmation	TIDAR20241207O1747316648190
Submission type	ORIGINAL

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 1 – Municipality and TID

Co-muni code 44241	Municipality KAUKAUNA		County OUTAGAMIE	Due date 07/01/2025	Report type ORIGINAL
TID number 010	TID type 6	TID name St Als	Creation date 02/20/2019	Mandatory termination date 02/20/2040	Anticipated termination date N/A

Section 2 – Beginning Balance**Amount**

TID fund balance at beginning of year	\$-91,670
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Section 3 – Revenue**Amount**

Tax increment	\$178,829
Investment income	
Debt proceeds	
Special assessments	
Shared revenue	
Sale of property	
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Grants	
Other revenue	
Total Revenue (deposits)	\$178,829

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 4 – Expenditures	Amount
Capital expenditures	
Administration	\$150
Professional services	
Interest and fiscal charges	\$20,112
DOR fees	
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	\$77,888
Environmental costs	
Real property assembly costs	
Allocation to another TID	
Developer grants	
Developer name N/A	\$0
Transfer to other funds	
Other expenditures	
Total Expenditures	\$98,150

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$-10,991
Future costs	\$450,000
Future revenue	\$884,286
Surplus or deficit	\$423,295

Form
PE-300

TID Annual Report

2024
WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001E	\$0	\$0	\$0	\$0
004	\$118,300	\$0	\$-1,800	\$116,500
005	\$524,600	\$0	\$0	\$524,600
006	\$424,200	\$0	\$-2,700	\$421,500
008	\$0	\$0	\$0	\$0
009	\$28,900	\$0	\$0	\$28,900
010	\$126,400	\$0	\$-6,300	\$120,100
011	\$0	\$0	\$100	\$100
012	\$532,200	\$0	\$0	\$532,200
Total	\$1,754,600	\$0	\$-10,700	\$1,743,900

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001E	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
004	\$116,500	\$1,701,745,100	0.01	\$8,643,176	\$864
005	\$524,600	\$1,701,745,100	0.03	\$8,643,176	\$2,593
006	\$421,500	\$1,701,745,100	0.02	\$8,643,176	\$1,729
008	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
009	\$28,900	\$1,701,745,100	0.00	\$8,643,176	\$0
010	\$120,100	\$1,701,745,100	0.01	\$8,643,176	\$864
011	\$100	\$1,701,745,100	0.00	\$8,643,176	\$0
012	\$532,200	\$1,701,745,100	0.03	\$8,643,176	\$2,593
Total	\$1,743,900	\$1,701,745,100	0.10	\$8,643,176	\$8,643

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$8,643	\$0.08643

Historical Allowable Levy Increase Attributable to TID NNC

Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001E	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0

Form PE-300		TID Annual Report				2024 WI Dept of Revenue
2023	004	\$694,600	\$1,463,310,100	0.05	\$8,414,159	\$4,207
2023	005	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	006	\$3,008,400	\$1,463,310,100	0.21	\$8,414,159	\$17,670
2023	008	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	009	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	010	\$2,379,400	\$1,463,310,100	0.16	\$8,414,159	\$13,463
2023	011	\$2,458,400	\$1,463,310,100	0.17	\$8,414,159	\$14,304
2023	Total	\$8,540,800	\$1,463,310,100	0.59	\$8,414,159	\$49,644

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 7 – Preparer/Contact Information

Preparer name Ashley Roehl	Preparer title Senior Accountant
Preparer email aroehl@kaukauna-wi.org	Preparer phone (920) 766-6300
Contact name William Van Rossum	Contact title Treasurer
Contact email wvanrossum@kaukauna-wi.org	Contact phone (920) 766-6372

Submission Information

Co-muni code	44241
TID number	010
Submission date	05-19-2025 02:55 PM
Confirmation	TIDAR20241207O1747316986691
Submission type	ORIGINAL

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 1 – Municipality and TID

Co-muni code 44241	Municipality KAUKAUNA		County OUTAGAMIE	Due date 07/01/2025	Report type ORIGINAL
TID number 009	TID type 3	TID name Between the Parks	Creation date 09/20/2016	Mandatory termination date 09/20/2043	Anticipated termination date N/A

Section 2 – Beginning Balance**Amount**

TID fund balance at beginning of year	\$-90,353
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Section 3 – Revenue**Amount**

Tax increment	\$37,947
Investment income	
Debt proceeds	
Special assessments	
Shared revenue	\$220
Sale of property	
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Grants	
Other revenue	
Total Revenue (deposits)	\$38,167

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 4 – Expenditures	Amount
Capital expenditures	
Administration	\$150
Professional services	
Interest and fiscal charges	\$21,587
DOR fees	
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	
Environmental costs	
Real property assembly costs	
Allocation to another TID	
Developer grants	
Developer name Dutchman	\$0
Transfer to other funds	
Other expenditures	
Total Expenditures	\$21,737

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$-73,923
Future costs	\$45,000
Future revenue	\$850,534
Surplus or deficit	\$731,611

Form
PE-300

TID Annual Report

2024
WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001E	\$0	\$0	\$0	\$0
004	\$118,300	\$0	\$-1,800	\$116,500
005	\$524,600	\$0	\$0	\$524,600
006	\$424,200	\$0	\$-2,700	\$421,500
008	\$0	\$0	\$0	\$0
009	\$28,900	\$0	\$0	\$28,900
010	\$126,400	\$0	\$-6,300	\$120,100
011	\$0	\$0	\$100	\$100
012	\$532,200	\$0	\$0	\$532,200
Total	\$1,754,600	\$0	\$-10,700	\$1,743,900

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001E	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
004	\$116,500	\$1,701,745,100	0.01	\$8,643,176	\$864
005	\$524,600	\$1,701,745,100	0.03	\$8,643,176	\$2,593
006	\$421,500	\$1,701,745,100	0.02	\$8,643,176	\$1,729
008	\$0	\$1,701,745,100	0.00	\$8,643,176	\$0
009	\$28,900	\$1,701,745,100	0.00	\$8,643,176	\$0
010	\$120,100	\$1,701,745,100	0.01	\$8,643,176	\$864
011	\$100	\$1,701,745,100	0.00	\$8,643,176	\$0
012	\$532,200	\$1,701,745,100	0.03	\$8,643,176	\$2,593
Total	\$1,743,900	\$1,701,745,100	0.10	\$8,643,176	\$8,643

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$8,643	\$0.08643

Historical Allowable Levy Increase Attributable to TID NNC

Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001E	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0

Form PE-300		TID Annual Report				2024 WI Dept of Revenue
2023	004	\$694,600	\$1,463,310,100	0.05	\$8,414,159	\$4,207
2023	005	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	006	\$3,008,400	\$1,463,310,100	0.21	\$8,414,159	\$17,670
2023	008	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	009	\$0	\$1,463,310,100	0.00	\$8,414,159	\$0
2023	010	\$2,379,400	\$1,463,310,100	0.16	\$8,414,159	\$13,463
2023	011	\$2,458,400	\$1,463,310,100	0.17	\$8,414,159	\$14,304
2023	Total	\$8,540,800	\$1,463,310,100	0.59	\$8,414,159	\$49,644

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 7 – Preparer/Contact Information

Preparer name Ashley Roehl	Preparer title Senior Accountant
Preparer email aroehl@kaukauna-wi.org	Preparer phone (920) 766-6300
Contact name William Van Rossum	Contact title Treasurer
Contact email wvanrossum@kaukauna-wi.org	Contact phone (920) 766-6372

Submission Information

Co-muni code	44241
TID number	009
Submission date	05-19-2025 02:54 PM
Confirmation	TIDAR20241207O1747316926156
Submission type	ORIGINAL



MEMO

PLANNING AND COMMUNITY DEVELOPMENT

To: Joint Review Board
 From: Dave Kittel, Director of Planning and Community Development
 Date: 8/14/2025
 Re: TID 5 extension request

Background information:

Tax Incremental District (TID) 5 is forecasted to have some duress and not able to fully pay off debt service by the current end of its life on July 1st 2034. This district is in the Commerce crossing area, which has seen new developments recently. This new growth has helped the TID financially to the point that an extension of 3 years would ensure that all obligations can be fulfilled. The main reason that this situation occurred is due to the delay in development in TID 5 with the creation of this TID in 2003. Many of the larger developments occurred in just the last 2 to 3 years with the TID fronting the bill on all the infrastructure. One extension has been applied for and granted for the TID with one more remaining due to a law change in 2015 called a Technical College extension. This extension is available for any TID created before 2014 under state statute [66.1105\(7\)\(am\)4](#) due to 2013 Act 145 that negatively impacted TID by shifting a portion of technical college funding from property taxes to state aids which lowered the increment coming into a TID. To qualify for this extension the city must request the Joint Review Board to review and approve a resolution on extending the life of TID 5 and the city must show the need for the extension. Below is a simple table to show the projected increment will likely not be sufficient to pay off the debt service by 2034:

	TID #5				
Levy Year	Tax Revenue	Donor Funds	Total Revenue	Debt	Diff
2025	\$0	\$600,000	\$600,000	1,213,981	(613,981)
2026	\$727,361	\$417,474	\$1,144,835	1,513,840	(369,005)
2027	\$1,616,635	\$0	\$1,616,635	2,571,615	(954,980)
2028	\$1,722,801	\$0	\$1,722,801	2,594,228	(871,426)
2029	\$1,920,029	\$0	\$1,920,029	8,116,020	(6,195,991)
2030	\$2,389,229	\$0	\$2,389,229		2,389,229
2031	\$2,413,122	\$0	\$2,413,122		2,413,122
2032	\$2,437,253	\$0	\$2,437,253		2,437,253
2033	\$2,461,625	\$0	\$2,461,625		2,461,625
2034	\$2,486,242	\$0	\$2,486,242		2,486,242
2035					
2036					
2037					
2038	End of Life				
2039					
2040					
2048					
2049					
2050					
2051					
2052					
Wayfinding Signage					0
The Reserve	6,000,000		\$6,000,000	9,000,000	(3,000,000)
Land Sale Revenue	\$500,000		\$500,000	0	500,000
Grand Stay Hotel				900,000	(900,000)
Duquaine				2,000,000	(2,000,000)
Interest Expense				2,609,294	(2,609,294)
Cash on Hand/Fund Balance	3,248,923		\$3,248,923		3,248,923
Total	27,923,220	1,017,474	28,940,694	30,518,977	(1,578,283)

Additional information on the extension can be found on the Department of Revenue's website with a link below to information on TID extension types:

<https://www.revenue.wi.gov/Documents/TIDExtensionTypes.pdf>

The City Council approved a resolution to formally request the Joint Review Board to review extending TID 5 and approve a resolution to extend this TID 3 additional years under the Technical College extension. A copy of the resolution is attached to this item.

Budget:

If the TID is not able to pay off Dept service, it could impact the general fund long term if the City must cover the remaining dept.

Recommendation:

To approve a resolution to extend TID 5 under the provisions of the Technical College Extension (this resolution is a separate action item later in the agenda this is for discussion).



RESOLUTION 2025-5482

RESOLUTION REQUESTING THE JOINT REVIEW BOARD TO APPROVE AN EXTENSION FOR TID 5 IN THE CITY OF KAUKAUNA, WISCONSIN

WHEREAS, TID 5 was created on July 1st, 2003, and has a maximum life date of July 1st, 2034; and

WHEREAS, TID 5 is not expected to generate sufficient revenue to recover its project costs within its maximum life; and

WHEREAS, under state law (Wis. Stats. § 66.1105(7)(am)(4)(a)), a municipality may request that the Joint Review Board (JRB) extend the life of a TID an additional three years if the annual and total amount of tax increments over the remaining life of the district were adversely impacted by 2013 Wisconsin Act 145; and

WHEREAS, under state law (Wis. Stats. § 66.1105(7)(am)(4)(b)), the municipality, together with the extension request, will provide documentation on the TID's finances; and

WHEREAS, the City of Kaukauna has demonstrated to the JRB that TID 5 was adversely impacted by a decrease in revenues following 2013 Wisconsin Act 145;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Kaukauna, Wisconsin, that the City request the Joint Review Board to review and approve an extension of three years for TID 5 under state law (Wis. Stats. § 66.1105(7)(am)(4)(a)).

Adopted by the Common Council of the City of Kaukauna, Wisconsin, on this 5th day of August 2025.

APPROVED: _____


Anthony J. Penterman, Mayor

ATTEST: _____


Kayla Nessmann, City Clerk

RESOLUTION 2025-_____**JOINT REVIEW BOARD (JRB) RESOLUTION APPROVING AN EXTENSION FOR TID 5 IN
THE CITY OF KAUKAUNA, WISCONSIN**

WHEREAS, TID 5 was created on July 1st, 2003, and has ; and a maximum life date of July 1st, 2034; and

WHEREAS, TID 5 is not expected to generate sufficient revenue to recover its project costs within its maximum life; and

WHEREAS, under state law (Wis. Stats. § 66.1105(7)(am)(4)(a)), a municipality may request that the Joint Review Board (JRB) extend the life of a TID an additional three years if the annual and total amount of tax increments over the remaining life of the district were adversely impacted by 2013 Wisconsin Act 145; and

WHEREAS, under state law (Wis. Stats. § 66.1105(7)(am)(4)(b)), the municipality, together with the extension request, did not provide an independent audit, but provided documentation on the TID's finances; and

WHEREAS, the City of Kaukauna has demonstrated to the JRB that TID 5 was adversely impacted by a decrease in revenues following 2013 Wisconsin Act 145;

NOW, THEREFORE, BE IT RESOLVED that the JRB hereby approves the extension of TID by an additional three years to July 1st, 2037, pursuant to 2015 Wisconsin Act 254; and

BE IT FURTHER RESOLVED, that the City of Kaukauna Clerk shall notify the Wisconsin Department of Revenue by providing a copy of this resolution.

Adopted by the Joint Review Board of the City of Kaukauna, Wisconsin, on this 3rd day of September, 2025.

Resolution introduced and adoption moved by JRB member _____

Motion for adoption seconded by JRB member _____

On roll call motion passed by a vote of ___ ayes to ___ nays

APPROVED: _____

Joint Review Board Chairperson Signature

ATTEST: _____

Kayla Nessmann, City Clerk