



AGENDA FOR JOINT REVIEW BOARD

A Joint Review Board meeting will be held on **Thursday, July 21, 2022 at 10:00 AM**
in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

Join Zoom Meeting:

<https://zoom.us/j/7689466740?pwd=dEdLR2hXK0ZYMk1qNU5vNFlwMzdSZz09>

Meeting ID: 768 946 6740 Password: Tomah2020

Dial by your location +1 312 626 6799 US (Chicago)

AGENDA:

CALL TO ORDER – ROLL CALL

APPROVAL OF THE MINUTES:

1. **Approval of Minutes from October 7, 2021**

GENERAL:

2. Introduction to Vandewalle and **TID Presentation** and **Annual TID Reports**

ADJOURN

NOTICE: It is possible that a quorum of members 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. Please note that, 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 Becki Weyer, City Clerk, at 819 Superior Avenue, Tomah, WI 54660.

JOINT REVIEW BOARD MINUTES

The City of Tomah Joint Review Board met in session on **October 7, 2021 at 8:30 a.m.** in the Municipal Building, 819 Superior Avenue, Tomah, WI, and via Zoom teleconference. The meeting access information was provided on the posted agenda. The meeting agenda notice was posted at City Hall and on the City's website in compliance with the provisions of Section 19.84 Wisconsin Statutes

Board members consist of representatives from the Tomah Area School District, Monroe County, City of Tomah Citizen, Western Technical College, and City of Tomah Mayor. The Lake Committee member is a non-voting participant.

Call to Order - Roll Call: Mayor Mike Murray called the meeting to order at 8:30 a.m. Members present: Monroe County Representative Jim Kuhn, City of Tomah Citizen Representative John Rose, Western Technical College Representative Christina Heit, and City of Tomah Mayor Mike Murray. Tomah Area School District representative Greg Gaarder arrived at 8:35 a.m. Absent: none.

Also in attendance: Tomah Rehabilitation Lake District Representative Lamont Kiefer, MSA Representative Dave Rasmussen, City Administrator Brad Hanson, and City Clerk Becki Weyer.

Approval of Minutes from June 15, 2021: Motion by Rose, second by Murray to approve the minutes of the June 15, 2021 meeting. Motion carried.

Discussion on Changes to Proposed TID Creation and TID Amendments:

City Administrator Hanson gave a brief recap of the proposed changes and TID additions. In TID 8, the City is hoping to capture some incremental value of current constructions; in TID 9 improvements and additions (Toro); and a number of different entities regarding potential new developments elsewhere in the City. Hanson gave out some forecasts of TID 8, TID 9, and TID 10's future performance. Hanson also explained how TID dollars can be used to pay for a portion of equipment costs, and explained the addition of the TOOHAP program as one of the potential amendment changes. Changes to the State of WI determined equalized value were discussed.

Discussion and Possible Action Regarding Resolution to Approve Territory and Project Plan Amendment #2 to Tax Incremental Finance District #8: Hanson provided an overview of the amended parcels on the presented TID 8 map. MSA Representative Rasmussen explained the changes to the map due to each parcel's wetland status. Rasmussen reiterated its confidence on the legality of the presented project plan amendment. He also clarified that the City Council approved these plans and resolution at the Council meeting on 09/21/2021. Equipment purchases with TID dollars were discussed.

Pete Thorson appeared to the Board to give his opinions on the "but-for" test, his complaints on the notices for the TID creation/amendment process, complaints about the inaccuracy of public record requests, and complaints about typos on the resolutions and ordinances passed at the Council. Thorson asked for clarification on the number of members present at the meeting. Rasmussen explained all of the required members of the Joint Review Board.

One concern brought by the County was the effect of the net new construction within a TID and its effect on levy limits. Hanson will research this.

Motion by Gaarder, second by Rose to approve the resolution approving territory and project plan amendment #2 of TIF District #8 as presented. Motion carried.

Discussion and Possible Action Regarding Resolution to Approve Project Plan Amendment #1 to Tax Incremental Finance District #9:

Hanson explained that the amendment is only changing the project plan by adding the additional TOOHP and equipment purchase programs to the TID.

Motion by Rose, second by Gaarder to approve the resolution approving project plan amendment #1 to TIF district #9 as presented. Motion carried.

Discussion and Possible Action Regarding Resolution to Approve Project Plan Amendment #1 to Tax Incremental Finance District #10:

Hanson reiterated this includes the same amendments as TID 9.

Motion by Rose, second by Murray to approve the resolution approving project plan amendment #1 to TIF District #10 as presented. Motion carried.

Discussion and Possible Action Regarding Resolution to Approve Creation of Tax Incremental Finance District #11 for the City of Tomah:

Hanson spoke of two potential businesses who desire to build or expand in this area. The City is anticipating an “ask” from these developers for assistance. Hanson also spoke of two other potential developers who may be interested in this area.

Motion by Rose, second by Murray to approve the resolution approving the creation of TIF District #11 for the City of Tomah as presented. Motion carried.

Discussion and Possible Action Regarding Resolution to Approve Allocation of Excess Tax Incremental Finance District #11 (Donor TID) to Tax Increment District #8 (Recipient TID):

Hanson explained the need to allow for the possibility of donations to TID#8. This does not regulate payments to TID#8 but allows for the possibility of donation if needed. It was clarified that the project plan amendments will not extend the maturity date of the TIDs.

Motion by Gaarder, second by Rose to approve the resolution approving allocation of excess TIF District #11, as a donor TID, to TIF District #8, as the recipient TID, as presented. Motion carried.

Adjournment: Motion by Kuhn, second by Rose to adjourn at 9:11 a.m. Motion carried.

Respectfully submitted,

Rebecca Weyer

Rebecca Weyer, City Clerk, October 7, 2021

Form PE-300	TID Annual Report	2021 WI Dept of Revenue
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Section 1 - Municipality and TID

Co-muni code 41286	Municipality TOMAH	County MONROE	Due date 07/01/2022	Report type AMENDED	
TID number 010	TID type 6	TID name TID 10 CITY OF TOMAH	Creation date 05/08/2018	Mandatory termination date 05/08/2039	Expected termination date N/A

Section 2 - Beginning Balance

Section 2 - Beginning Balance	Amount
TID fund balance at beginning of year	\$684,707

Section 3 - Revenue

Section 3 - Revenue	Amount
Tax increment	\$449,148
Investment income	\$0
Debt proceeds	\$0
Special assessments	\$0
Shared revenue	\$0
Sale of property	\$0
Allocation from another TID	\$0
Developer guarantees	\$0
Transfer from other funds	\$0
Grants	\$0
Other revenue	\$0
Total Revenue (deposits)	\$449,148

Form PE-300	TID Annual Report	2021 WI Dept of Revenue
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Section 4 - Expenditures	Amount
Capital expenditures	\$100,935
Administration	\$0
Professional services	\$13,275
Interest and fiscal charges	\$0
DOR fees	\$0
Discount on long-term debt	\$0
Debt issuance costs	\$0
Principal on long-term debt	\$0
Environmental costs	\$0
Real property assembly costs	\$0
Allocation to another TID	
TID number 008	\$0
Developer grants	
Developer name N/A	\$0
Transfer to other funds	
Fund TIF 8	\$705,380
Fund DEBT SERVICE	\$77,067
Other expenditures	
Total Expenditures	\$896,657

Section 5 - Ending Balance	Amount
TID fund balance at end of year	\$237,198
Future costs	\$0
Future revenue	\$1,868,316
Surplus or deficit	\$2,105,514

Section 6 - Preparer/Contact Information	
Preparer name Becki Weyer	Preparer title
Preparer email rweyer@tomahonline.com	Preparer phone (608) 374-7426
Contact name Molly Powell	Contact title Treasurer
Contact email mpowell@tomahonline.com	Contact phone (608) 374-7423

Form PE-300	TID Annual Report	2021 WI Dept of Revenue
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Section 1 - Municipality and TID

Co-muni code 41286	Municipality TOMAH	County MONROE	Due date 07/01/2022	Report type AMENDED	
TID number 008	TID type 3	TID name TID #8 Rehabilitation Conservation District	Creation date 05/12/2015	Mandatory termination date 05/12/2042	Expected termination date N/A

Section 2 - Beginning Balance

Section 2 - Beginning Balance	Amount
TID fund balance at beginning of year	\$-2,245,530

Section 3 - Revenue

Section 3 - Revenue	Amount
Tax increment	\$451,261
Investment income	\$0
Debt proceeds	\$595,000
Special assessments	\$0
Shared revenue	\$33,691
Sale of property	\$0
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Source TID 9	\$126,259
Source TID 10	\$388,651
Grants	
Other revenue	
Source RENT	\$700
Source LOAN PAYMENT PRINCIPAL	\$10,086
Source LOAN PAYMENT INTEREST	\$9,080
Total Revenue (deposits)	\$1,614,728

Form PE-300	TID Annual Report	2021 WI Dept of Revenue
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Section 4 - Expenditures	Amount
Capital expenditures	\$128,979
Administration	\$28,441
Professional services	\$19,022
Interest and fiscal charges	\$64,259
DOR fees	\$0
Discount on long-term debt	\$0
Debt issuance costs	\$11,030
Principal on long-term debt	\$0
Environmental costs	\$0
Real property assembly costs	\$0
Allocation to another TID	
Developer grants	
Developer name 3rd Gen LLC	\$0
Transfer to other funds	
Fund DEBT SERVICE FUND	\$1,635,928
Fund WATER AND SEWER	\$55,085
Other expenditures	
Total Expenditures	\$1,942,744

Section 5 - Ending Balance	Amount
TID fund balance at end of year	-\$2,573,546
Future costs	\$0
Future revenue	\$6,107,049
Surplus or deficit	\$3,533,503

Section 6 - Preparer/Contact Information	
Preparer name Becki Weyer	Preparer title
Preparer email rweyer@tomahonline.com	Preparer phone (608) 374-7426
Contact name Molly Powell	Contact title Treasurer
Contact email mpowell@tomahonline.com	Contact phone (608) 374-7423

City of Tomah Annual Joint Review Board Meeting

JULY 21, 2022

Active City of Tomah TIDs

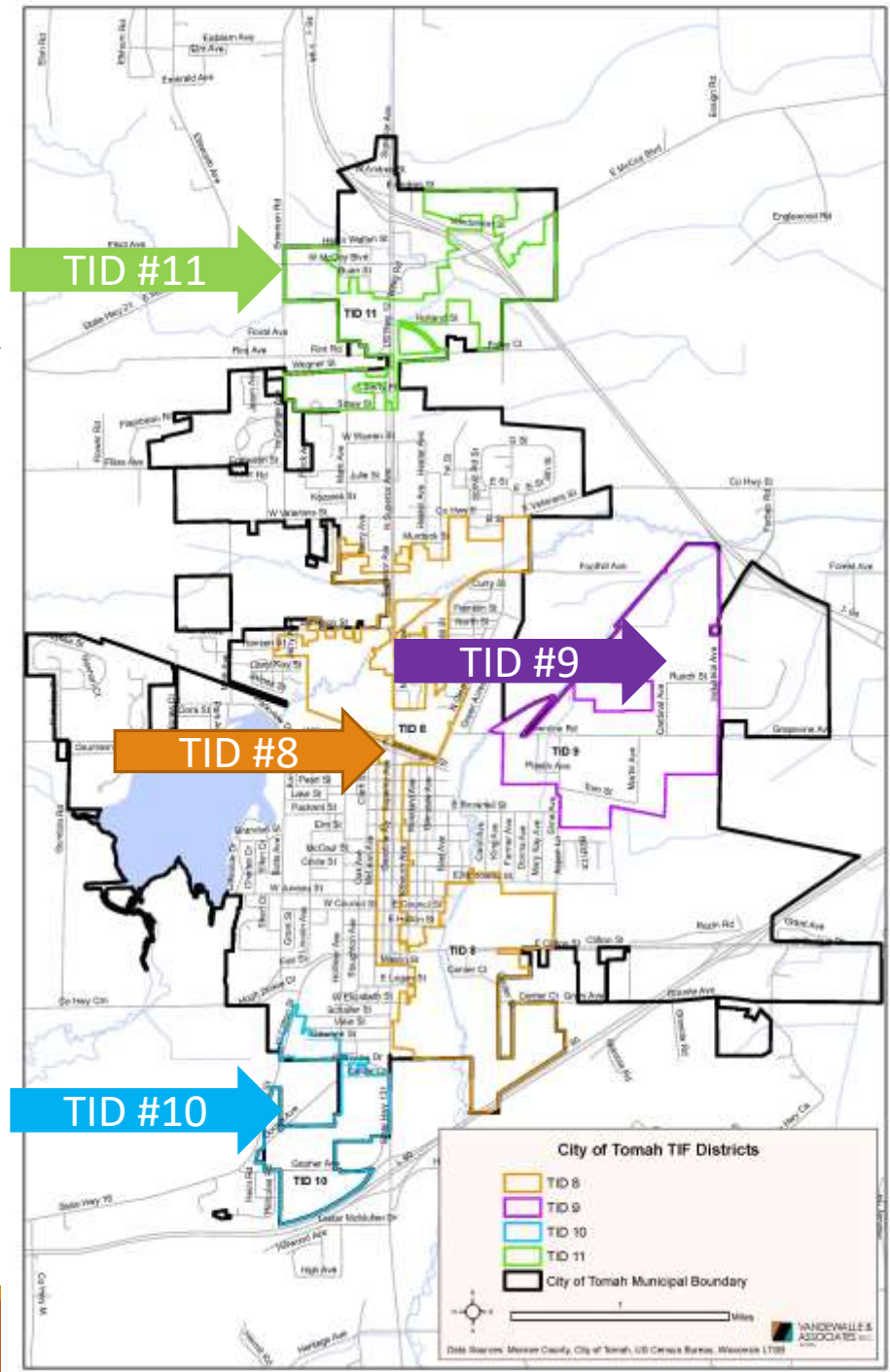
TID Number	Type	Created	Last Amended	Termination
TID #8	Rehab & Conservation	2015	September 2021	2042
TID #9	Industrial	2018	September 2021	2039
TID #10	Mixed Use	2018	September 2021	2039
TID #11	Mixed Use	2021	N/A	2041

12% Standing

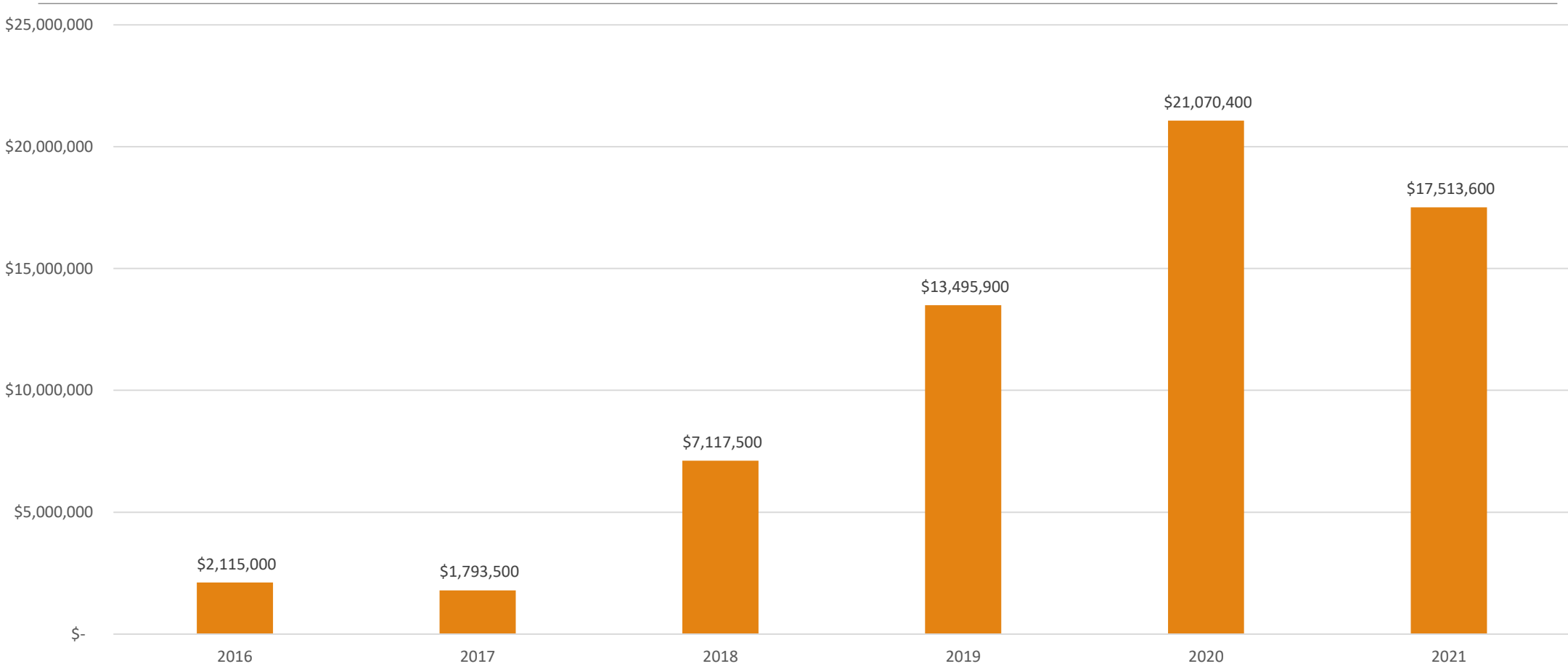
TID	2021 Total Value	2021 TID Value Increment	Percentage of TID Value Increment
TID #8	\$57,454,300	\$17,513,600	2.2%
TID #9	\$53,866,300	\$8,617,200	1.1%
TID #10	\$19,901,600	\$18,244,100	2.3%
TID #11	\$3,045,300	\$0	0%
Totals*	\$134,267,500	\$44,374,900	5.5%

*By state law, the City must stay under 12% of its total assessed value located within its TIDs.
2021 total City value = \$803 million

Active City of Tomah TIDs



TID #8 Tax Increment



TID #8

2021 beginning year balance = \$-2,245,530

2021 end of year balance = \$-2,573,546

- \$1,614,728 in total revenues
- \$1,942,744 in total expenditures

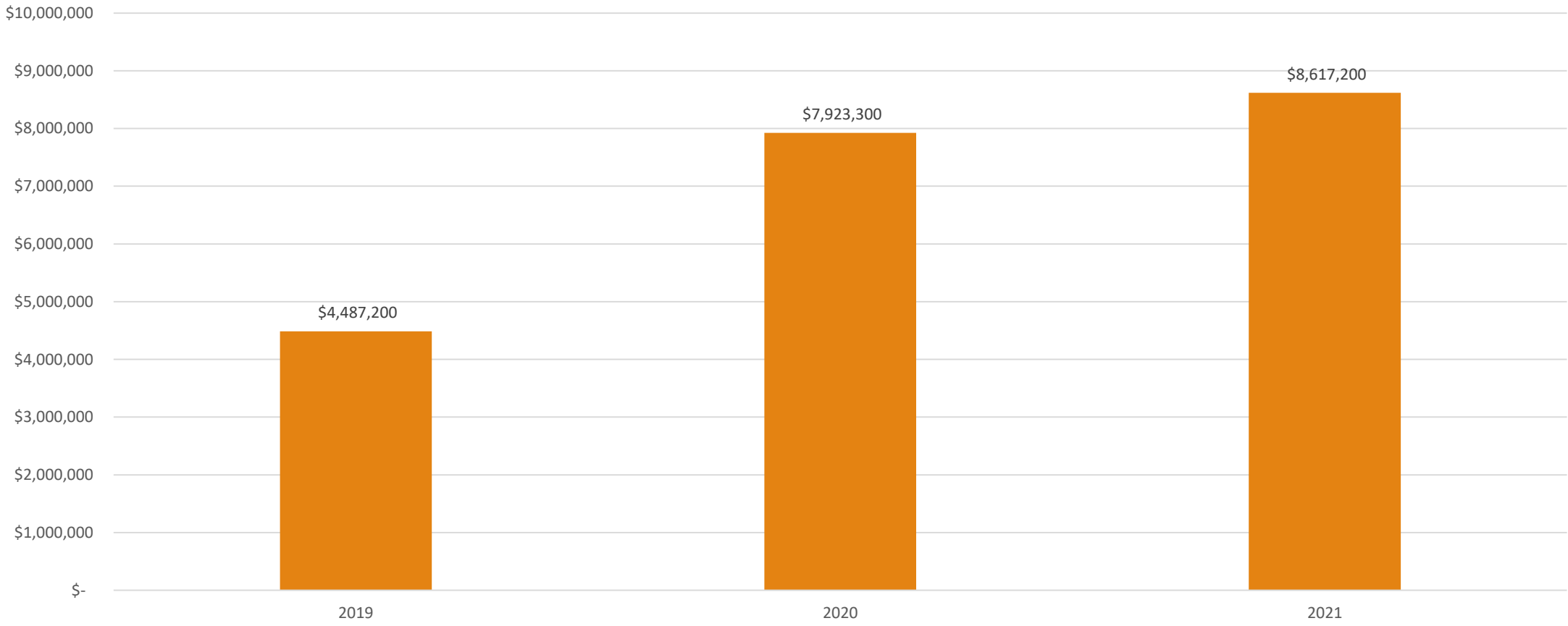
Base Value has increased by 728% since 2015

Amended in 2021 to allow for equipment purchases and support of the Tomah Owner-Occupied Housing Rehab program

Key Project Plan items for 2022:

Why did the value go down?

TID #9 Tax Increment



TID #9

2021 beginning year balance = \$26,089

2021 end of year balance = \$-35,073

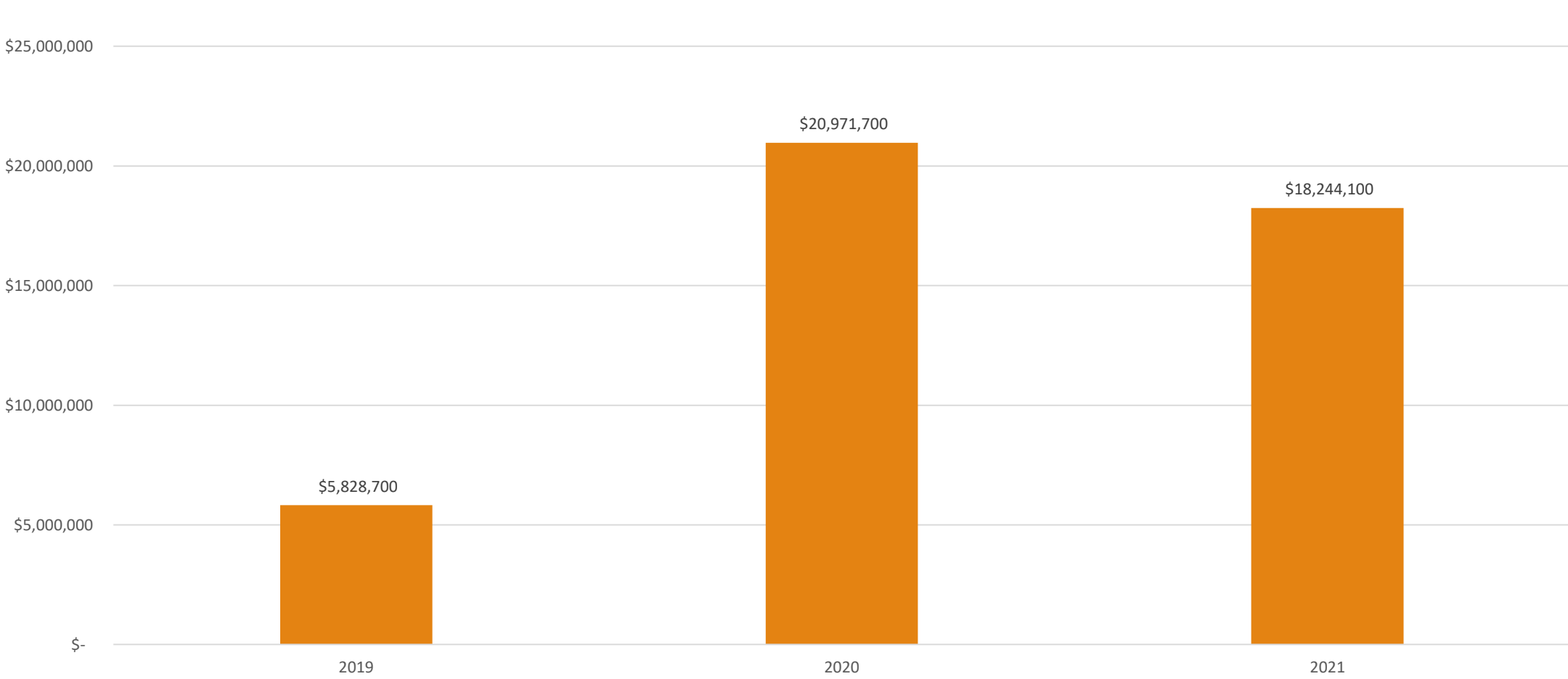
- \$169,692 in total revenues
- \$230,854 in total expenditures

Base Value has increased by 92% since 2018

Amended in 2021 to allow for equipment purchases and support of the Tomah Owner-Occupied Housing Rehab program

Key Project Plan items for 2022:

TID #10 Tax Increment



TID #10

2021 beginning year balance = \$684,707

2021 end of year balance = \$237,198

- \$449,148 in total revenues
- \$896,657 in total expenditures

Base Value has increased by 213% since 2018

Amended in 2021 to allow for equipment purchases and support of the Tomah Owner-Occupied Housing Rehab program

Key Project Plan items for 2022:

Why did this value go down?

TID #11

Created in 2021

Base Value was \$3,045,300

Anticipated development or projects in 2022?

Summary Conclusion

Both TID #8 and TID #9 have a negative end of the year balance, but TID #10 is doing well in terms of a positive end of the year balance.

TID #8 and #10 experienced a slight decline in total value this past year.

The City should consider amending its revolving loan fund program to include cash grants.

The City will expand its efforts to identify development or redevelopment sites and proactively pursue developers for them.

Protentional for a possible TID amendment yet this year to add a property that a developer is interested in

Form PE-300	TID Annual Report	2021 WI Dept of Revenue
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Section 1 - Municipality and TID

Co-muni code 41286	Municipality TOMAH	County MONROE	Due date 07/01/2022	Report type AMENDED	
TID number 009	TID type 5	TID name TID 9 City of Tomah	Creation date 01/09/2018	Mandatory termination date 01/09/2039	Expected termination date N/A

Section 2 - Beginning Balance

Section 2 - Beginning Balance	Amount
TID fund balance at beginning of year	\$26,089

Section 3 - Revenue

Section 3 - Revenue	Amount
Tax increment	\$169,692
Investment income	\$0
Debt proceeds	\$0
Special assessments	\$0
Shared revenue	\$0
Sale of property	\$0
Allocation from another TID	\$0
Developer guarantees	\$0
Transfer from other funds	\$0
Grants	\$0
Other revenue	\$0
Total Revenue (deposits)	\$169,692

Form PE-300	TID Annual Report	2021 WI Dept of Revenue
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Section 4 - Expenditures	Amount
Capital expenditures	\$59,694
Administration	\$0
Professional services	\$6,000
Interest and fiscal charges	\$0
DOR fees	\$0
Discount on long-term debt	\$0
Debt issuance costs	\$0
Principal on long-term debt	\$0
Environmental costs	\$0
Real property assembly costs	\$0
Allocation to another TID	
Developer grants	
Developer name N/A	\$0
Transfer to other funds	
Fund TIF 8	\$126,259
Fund DEBT SERVICE	\$38,901
Other expenditures	
Total Expenditures	\$230,854

Section 5 - Ending Balance	Amount
TID fund balance at end of year	-\$35,073
Future costs	\$0
Future revenue	\$1,553,234
Surplus or deficit	\$1,518,161

Section 6 - Preparer/Contact Information	
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