



## AGENDA FOR JOINT REVIEW BOARD ANNUAL MEETING

A Joint Review Board Annual Meeting meeting will be held on **Monday, August 28, 2023 at 9:00 AM** in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

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### **Join Zoom Meeting**

Topic: Annual Joint Review Board Meeting  
Time: Aug 28, 2023 9:00 AM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/7689466740?pwd=dEdLR2hXK0ZYMk1qNU5vNF1wMzdSZz09>

Meeting ID: 768 946 6740

Passcode: Tomah2020

1 312 626 6799 US (Chicago)

Meeting ID: 768 946 6740

Passcode: 546782713

1. **Call to Order - Roll Call**
2. **Approval of Minutes**  
[Approval of Minutes from July 21, 2022](#)
3. **General**  
[Vandewalle and Associates Annual TID Summary Presentation](#)
4. **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.

## MINUTES FOR JOINT REVIEW BOARD MEETING 07/21/2022

A Joint Review Board meeting was called to order by Mayor Michael Murray on Thursday, July 21, 2022 at 10:02 AM in the Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI. The meeting was also held remotely via Zoom.

### **Call to Order – Roll Call**

Present: Michael Murray (City of Tomah), Tina Osterberg (Monroe County), John Rose (Community Member), Lamont Kiefer (Lake District), Dr. Mike Hanson (Tomah Area School District)

Absent: Christina Heit (Western Technical Colleges)

Also present were representatives from Vandewalle and Associates, Kirk Arity, Molly Powell, Shane Rolf, and Becki Weyer.

### **Approval of Minutes from October 7, 2021**

Motion by Rose, second by Hanson, to approve the minutes from October 7, 2021. Motion carried.

### **Introduction to Vandewalle and TID Presentation and Annual TID Reports**

Benjamin Rohr and Scott Harrington from Vandewalle and Associates introduced themselves to the Joint Review Board. The City of Tomah secured the services of Vandewalle and Associates for planning consultant services for the city earlier this year. Rohr presented a slideshow outlining the annual report submitted to the Department of Revenue with a breakdown for each TID.

### **TID Recap**

TID #8 is a rehab and conservation TID created in 2015 and amended in September of 2021. Its termination date is in 2042. TID #9 is an industrial use TID created in 2018 and amended in September of 2021 with a termination date of 2039. TID#10 is a mixed use TID that was created in September 2021 with a termination date of 2039. TID#11 is also a mixed use TID created in 2021 with a termination date of 2041. By state law, the city must stay under 12% of its total assessed value located within its TIDs. The percentage of TID value increment is at 5%.

### **TID #8**

The beginning balance of TID #8 in 2021 was \$-2,245,530 and 2021 end of year balance was \$-2,573,546. There were \$1,614,728 in total revenues and \$1,942,744 in total expenditures. The base value has increased by 728% since 2015. There are no key project plan items for 2022. Increment change is due to buildings lost to fires, vacant buildings, and new tax-exempt properties within the district.

### **TID#9**

The beginning balance of TID#9 in 2021 was \$26,069 and the 2021 end of year balance was \$-35,073. There was \$169,692 in total revenues and \$230,854 in total expenditures. The base value has increased by 92% since 2018. There are no key project plan items planned for 2022. Cardinal's expansion project should show on the tax rolls in 2023.

### **TID#10**

The beginning balance of TID#10 in 2021 was \$684,707 and the end of year balance was \$237,198. There was \$449,148 in total revenues and \$896,657 in total expenditures. The base value has increased by 213% since 2018. There are no key projects planned for 2022. The increment change is due to personal property decreases due to depreciation at the clinic.

### **TID#11**

The base value of TID#11 in 2021 was \$3,045,300.

## **Joint Review Board – July 21, 2022**

### **Summary**

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. Vandewalle said the City should consider amending its revolving loan fund program to include cash grants to entice development. The City will expand its efforts to identify development or redevelopment sites and proactively pursue developers for them. There is a potential for a possible TID amendment yet this year to add a property that a developer is interested in, which may require another Joint Review Board meeting in 2022. Rohr completed his presentation by asking for questions from the JRB. One question was asked regarding the map in the original presentation that was incorrect. The corrected version of the map was included on Vandewalle's presentation at the meeting. No other questions were asked.

### **ADJOURN**

Motion by Rose, second by Hanson, to adjourn. Motion carried. Meeting adjourned at 10:12 a.m.

Respectfully Submitted,

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Rebecca Weyer, City Clerk

# City of Tomah Annual Joint Review Board Meeting

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AUGUST 28, 2023

# Active City of Tomah TIDs

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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

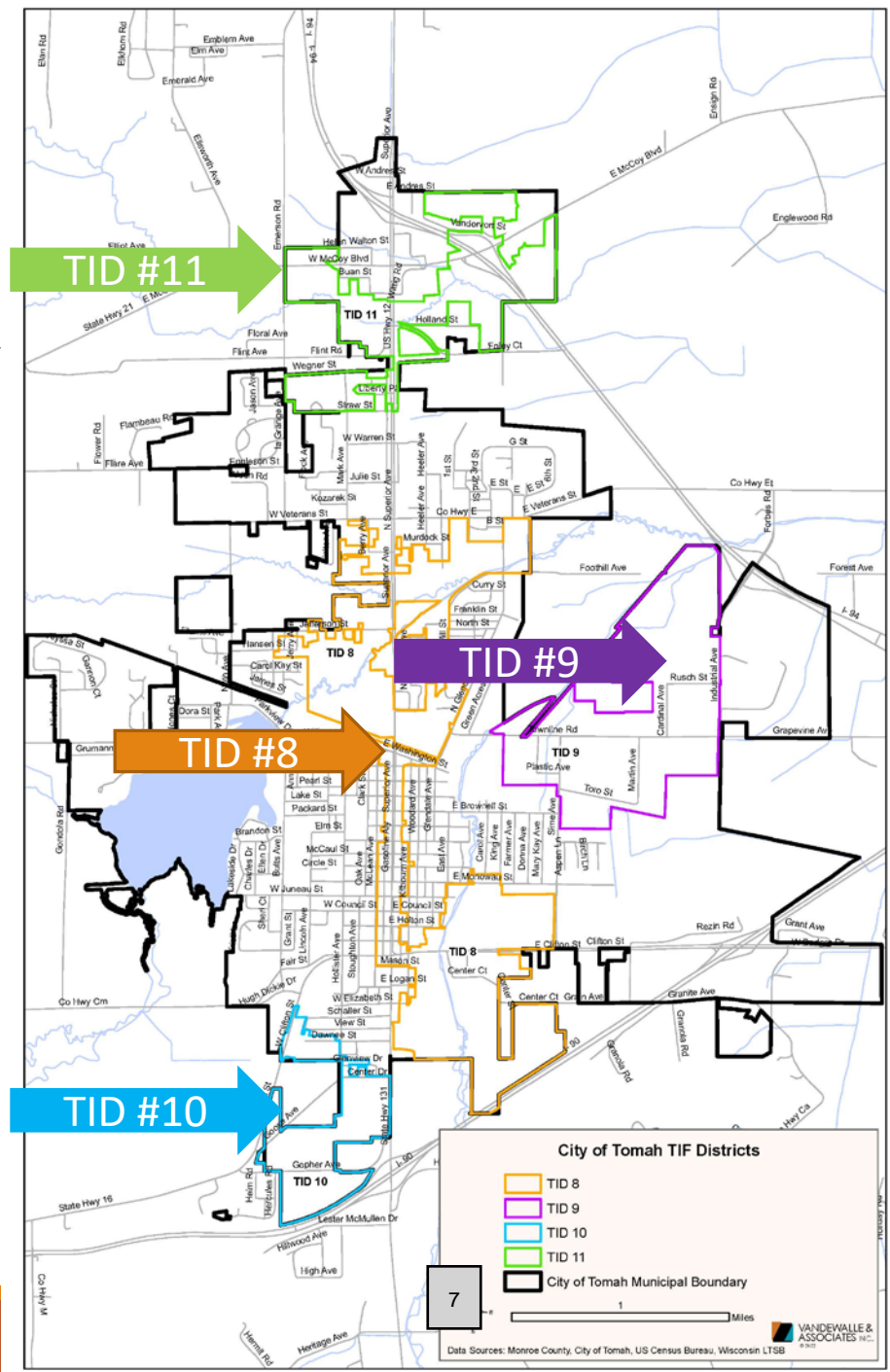
# 12% Standing

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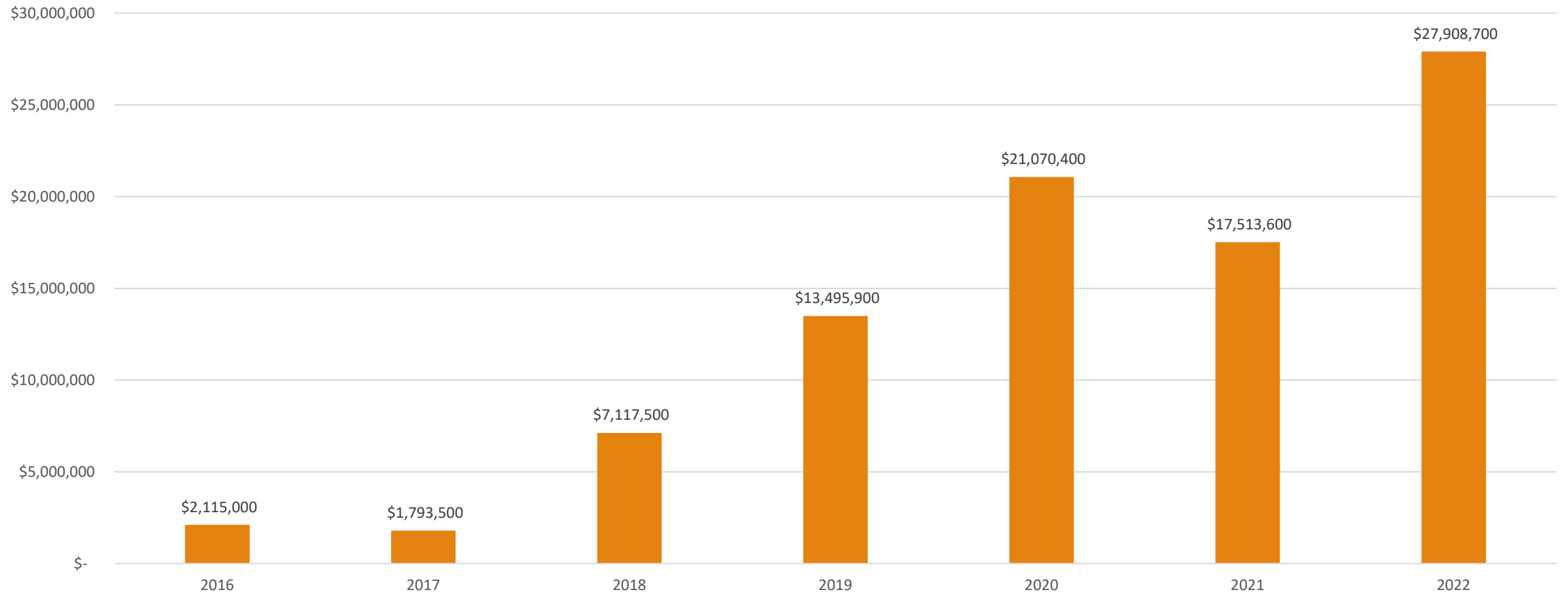
TID	2022 Total Value	2022 TID Value Increment	Percentage of TID Value Increment
TID #8	\$73,919,300	\$27,908,700	3.2%
TID #9	\$58,667,200	\$13,418,100	1.6%
TID #10	\$21,865,800	\$20,208,300	2.3%
TID #11	\$3,546,600	\$501,300	0.1%
Totals*	\$157,998,900	\$62,036,400	7.2%

\*By state law, the City must stay under 12% of its total assessed value located within its TIDs.  
2022 total City value = \$865,609,100

# Active City of Tomah TIDs



# TID #8 Tax Increment





# TID #8

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2022 beginning year balance = \$-2,573,546\*

2022 end of year balance = \$-2,379,863\*

- \$759,267 in total revenues
- \$565,584 in total expenditures

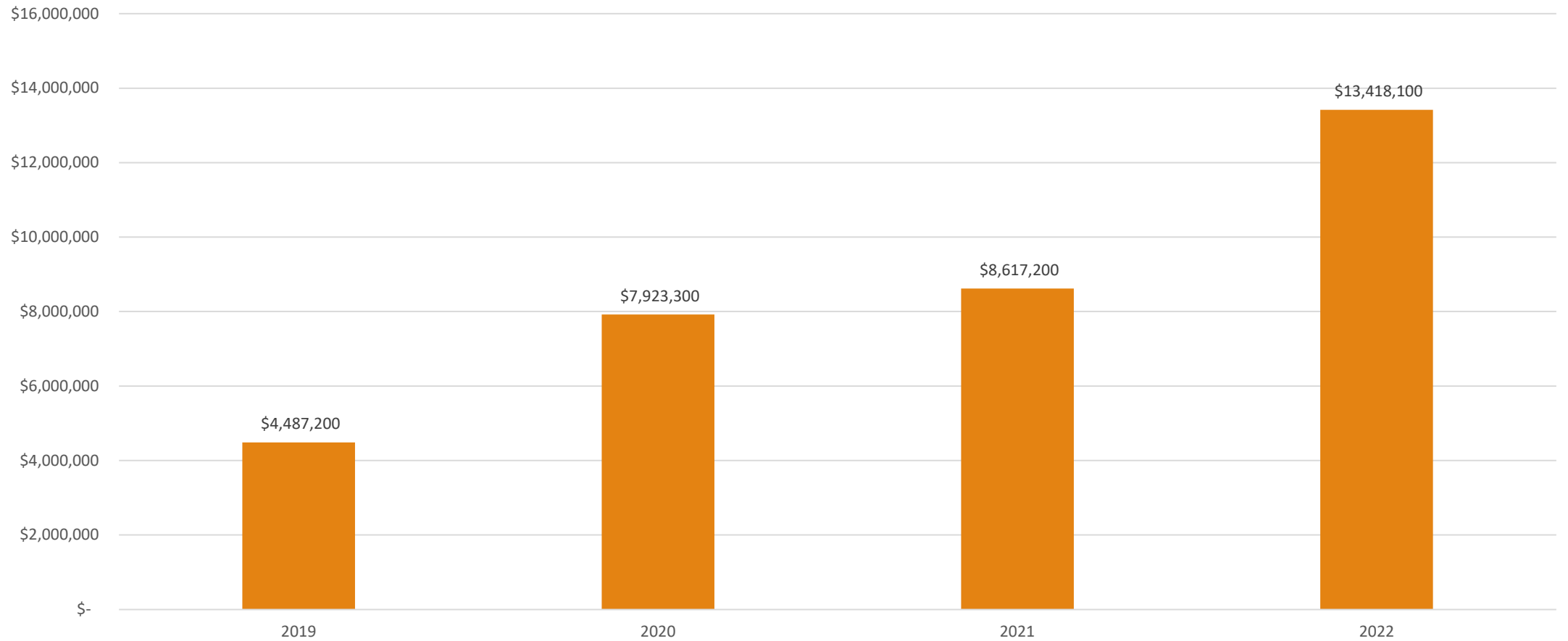
*\*negative balances reflect that the TID is currently paying off debt.*

Base Value has increased by 1,120% since 2015

Key Project Plan items for 2023: No projects planned this year

# TID #9 Tax Increment

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# TID #9

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2022 beginning year balance = \$-35,073

2022 end of year balance = \$65,937

- \$171,199 in total revenues
- \$70,189 in total expenditures

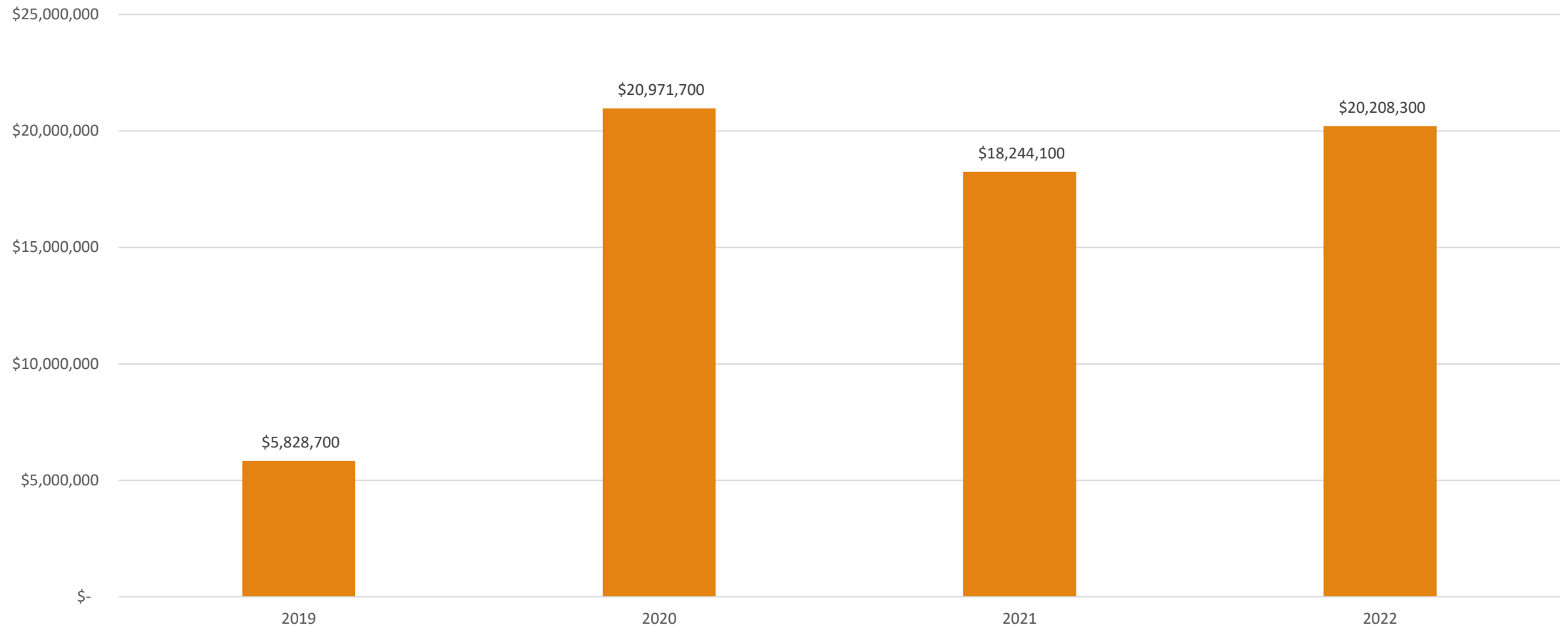
Base Value has increased by 199% since 2018

Key Project Plan items for 2023: No projects planned this year

Cardinal's expansion project should come on the tax rolls in 2023

# TID #10 Tax Increment

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# TID #10

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2022 beginning year balance = \$237,198

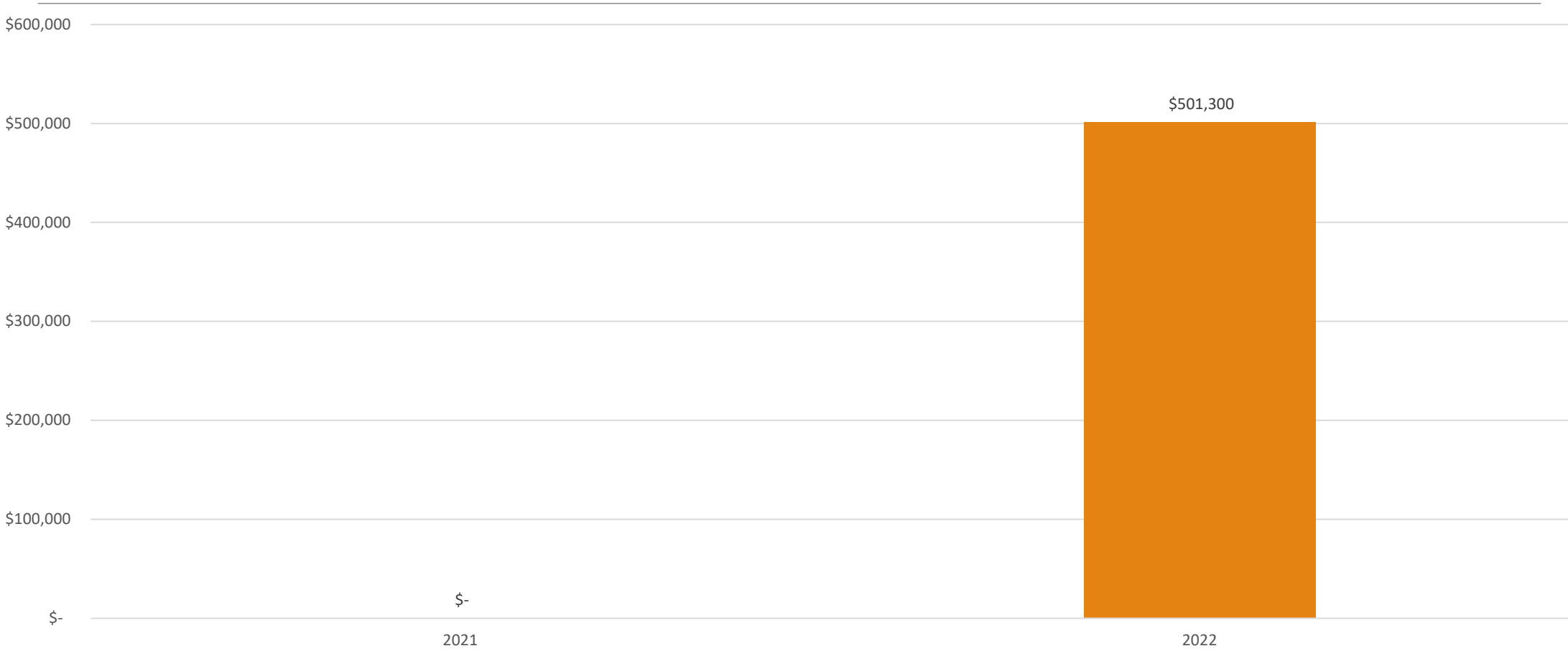
2022 end of year balance = \$200,976

- \$366,781 in total revenues
- \$403,003 in total expenditures

Base Value has increased by 247% since 2018

Key Project Plan items for 2023: No projects planned this year

# TID #11 Tax Increment



# TID #11

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2022 beginning year balance = \$-3,917\*

2022 end of year balance = \$-15,805\*

- \$0 in total revenues
- \$11,888 in total expenditures

*\*negative balances are due to administrative expenses incurred before increment was generated. The TID has no other debt. Positive balances are anticipated in 2023 with new increment.*

Base Value has increased by \$501,300 since 2021

Key Project Plan items for 2023: No projects planned this year

Hotel development and new mobile homes increment anticipated in 2023

# Summary Conclusion

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TID #8 has outstanding debt creating a negative fund balance, but TID #9 and TID #10 are doing well in terms of a positive end of the year balance. TID #11 should have a positive end of year balance in 2023 with new increment.

All four TIDS experienced an increase in increment this past year.

The City will consider allocating funds to the downtown façade program over the coming years (TID #8).

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



<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2022 WI Dept of Revenue</b>
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<b>Section 1 - Municipality and TID</b>					
Co-muni code <b>41286</b>	Municipality <b>TOMAH</b>		County <b>MONROE</b>	Due date <b>07/03/2023</b>	Report type <b>ORIGINAL</b>
TID number <b>008</b>	TID type <b>3</b>	TID name <b>TID #8 Rehabilitation Conservation District</b>	Creation date <b>05/12/2015</b>	Mandatory termination date <b>05/12/2042</b>	Expected termination date <b>N/A</b>

<b>Section 2 - Beginning Balance</b>	<b>Amount</b>
<b>TID fund balance at beginning of year</b>	<b>\$-2,573,546</b>

<b>Section 3 - Revenue</b>	<b>Amount</b>
<b>Tax increment</b>	\$347,598
<b>Investment income</b>	\$0
<b>Debt proceeds</b>	\$0
<b>Special assessments</b>	\$0
<b>Shared revenue</b>	\$22,852
<b>Sale of property</b>	\$0
<b>Allocation from another TID</b>	
TID number      009	\$47,000
TID number      010	\$318,000
<b>Developer guarantees</b>	
Developer name	\$0
<b>Transfer from other funds</b>	
Source	\$0
<b>Grants</b>	
Source	\$0
<b>Other revenue</b>	
Source            LOAN PAYMENT PRINCIPAL	\$14,814
Source            LOAN PAYMENT INTEREST	\$9,003
<b>Total Revenue (deposits)</b>	<b>\$759,267</b>

<b>Section 4 - Expenditures</b>	<b>Amount</b>
<b>Capital expenditures</b>	\$76,256
<b>Administration</b>	\$2,080
<b>Professional services</b>	\$516
<b>Interest and fiscal charges</b>	\$48,839
<b>DOR fees</b>	\$0
<b>Discount on long-term debt</b>	\$0
<b>Debt issuance costs</b>	\$0
<b>Principal on long-term debt</b>	\$0
<b>Environmental costs</b>	\$0
<b>Real property assembly costs</b>	\$0
<b>Allocation to another TID</b>	
TID number	\$0
<b>Developer grants</b>	
Developer name    3rd Gen LLC	\$0
<b>Transfer to other funds</b>	
Fund                    DEBT SERVICE FUND	\$427,893
Fund                    ECONOMIC DEVELOPMENT FUND	\$10,000
<b>Other expenditures</b>	
Name	\$0
<b>Total Expenditures</b>	<b>\$565,584</b>

<b>Section 5 - Ending Balance</b>	<b>Amount</b>
<b>TID fund balance at end of year</b>	<b>\$-2,379,863</b>
<b>Future costs</b>	<b>\$5,862,445</b>
<b>Future revenue</b>	<b>\$9,485,261</b>
<b>Surplus or deficit</b>	<b>\$1,242,953</b>

<b>Section 6 - Preparer/Contact Information</b>	
Preparer name <b>Molly Powell</b>	Preparer title <b>Treasurer</b>
Preparer email <b>mpowell@tomahonline.com</b>	Preparer phone <b>(608) 374-7423</b>
Contact name <b>Molly Powell</b>	Contact title <b>Treasurer</b>
Contact email <b>mpowell@tomahonline.com</b>	Contact phone <b>(608) 374-7423</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2022</b> WI Dept of Revenue
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<b>Submission Information</b>	
Co-muni code	<b>41286</b>
TID number	<b>008</b>
Submission date	<b>06-16-2023 10:35 AM</b>
Confirmation	<b>TIDAR20221124O1686859052817</b>
Submission type	<b>ORIGINAL</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2022 WI Dept of Revenue</b>
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<b>Section 1 - Municipality and TID</b>					
Co-muni code <b>41286</b>	Municipality <b>TOMAH</b>		County <b>MONROE</b>	Due date <b>07/03/2023</b>	Report type <b>ORIGINAL</b>
TID number <b>009</b>	TID type <b>5</b>	TID name <b>TID 9 City of Tomah</b>	Creation date <b>01/09/2018</b>	Mandatory termination date <b>01/09/2039</b>	Expected termination date <b>N/A</b>

<b>Section 2 - Beginning Balance</b>	<b>Amount</b>
<b>TID fund balance at beginning of year</b>	<b>-\$35,073</b>

<b>Section 3 - Revenue</b>	<b>Amount</b>
<b>Tax increment</b>	\$171,028
<b>Investment income</b>	\$171
<b>Debt proceeds</b>	\$0
<b>Special assessments</b>	\$0
<b>Shared revenue</b>	\$0
<b>Sale of property</b>	\$0
<b>Allocation from another TID</b>	
TID number	\$0
<b>Developer guarantees</b>	
Developer name	\$0
<b>Transfer from other funds</b>	
Source	\$0
<b>Grants</b>	
Source	\$0
<b>Other revenue</b>	
Source	\$0
<b>Total Revenue (deposits)</b>	<b>\$171,199</b>

<b>Section 4 - Expenditures</b>	<b>Amount</b>
<b>Capital expenditures</b>	\$0
<b>Administration</b>	\$0
<b>Professional services</b>	\$640
<b>Interest and fiscal charges</b>	\$0
<b>DOR fees</b>	\$0
<b>Discount on long-term debt</b>	\$0
<b>Debt issuance costs</b>	\$0
<b>Principal on long-term debt</b>	\$0
<b>Environmental costs</b>	\$0
<b>Real property assembly costs</b>	\$0
<b>Allocation to another TID</b>	
TID number	\$0
<b>Developer grants</b>	
Developer name    TORO INCENTIVE	\$69,549
<b>Transfer to other funds</b>	
Fund	\$0
<b>Other expenditures</b>	
Name	\$0
<b>Total Expenditures</b>	<b>\$70,189</b>

<b>Section 5 - Ending Balance</b>	<b>Amount</b>
<b>TID fund balance at end of year</b>	<b>\$65,937</b>
<b>Future costs</b>	<b>\$21,075,322</b>
<b>Future revenue</b>	<b>\$21,435,759</b>
<b>Surplus or deficit</b>	<b>\$426,374</b>

<b>Section 6 - Preparer/Contact Information</b>	
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<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2022</b> WI Dept of Revenue
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<b>Submission Information</b>	
Co-muni code	41286
TID number	009
Submission date	06-16-2023 10:36 AM
Confirmation	TIDAR20221124O1686762645895
Submission type	ORIGINAL

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2022 WI Dept of Revenue</b>
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<b>Section 1 - Municipality and TID</b>					
Co-muni code <b>41286</b>	Municipality <b>TOMAH</b>		County <b>MONROE</b>	Due date <b>07/03/2023</b>	Report type <b>ORIGINAL</b>
TID number <b>010</b>	TID type <b>6</b>	TID name <b>TID 10 CITY OF TOMAH</b>	Creation date <b>05/08/2018</b>	Mandatory termination date <b>05/08/2039</b>	Expected termination date <b>N/A</b>

<b>Section 2 - Beginning Balance</b>	<b>Amount</b>
<b>TID fund balance at beginning of year</b>	<b>\$237,198</b>

<b>Section 3 - Revenue</b>	<b>Amount</b>
<b>Tax increment</b>	\$362,097
<b>Investment income</b>	\$4,684
<b>Debt proceeds</b>	\$0
<b>Special assessments</b>	\$0
<b>Shared revenue</b>	\$0
<b>Sale of property</b>	\$0
<b>Allocation from another TID</b>	
TID number	\$0
<b>Developer guarantees</b>	
Developer name	\$0
<b>Transfer from other funds</b>	
Source	\$0
<b>Grants</b>	
Source	\$0
<b>Other revenue</b>	
Source	\$0
<b>Total Revenue (deposits)</b>	<b>\$366,781</b>

Section 4 - Expenditures	Amount
Capital expenditures	\$0
Administration	\$0
Professional services	\$178
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
<b>Allocation to another TID</b>	
TID number      008	\$318,000
<b>Developer grants</b>	
Developer name    N/A	\$0
<b>Transfer to other funds</b>	
Fund                DEBT SERVICE	\$74,825
Fund                ECONOMIC DEVELOPMENT	\$10,000
<b>Other expenditures</b>	
Name	\$0
<b>Total Expenditures</b>	<b>\$403,003</b>

Section 5 - Ending Balance	Amount
TID fund balance at end of year	<b>\$200,976</b>
Future costs	<b>\$13,084,306</b>
Future revenue	<b>\$20,897,587</b>
Surplus or deficit	<b>\$8,014,257</b>

Section 6 - Preparer/Contact Information	
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Contact name <b>Molly Powell</b>	Contact title <b>Treasurer</b>
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<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2022</b> WI Dept of Revenue
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<b>Submission Information</b>	
Co-muni code	<b>41286</b>
TID number	<b>010</b>
Submission date	<b>06-16-2023 10:37 AM</b>
Confirmation	<b>TIDAR20221124O1686754182989</b>
Submission type	<b>ORIGINAL</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2022 WI Dept of Revenue</b>
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<b>Section 1 - Municipality and TID</b>					
Co-muni code <b>41286</b>	Municipality <b>TOMAH</b>		County <b>MONROE</b>	Due date <b>07/03/2023</b>	Report type <b>ORIGINAL</b>
TID number <b>011</b>	TID type <b>6</b>	TID name	Creation date <b>09/21/2021</b>	Mandatory termination date <b>09/21/2041</b>	Expected termination date <b>N/A</b>

<b>Section 2 - Beginning Balance</b>	<b>Amount</b>
<b>TID fund balance at beginning of year</b>	<b>\$-3,917</b>

<b>Section 3 - Revenue</b>	<b>Amount</b>
<b>Tax increment</b>	\$0
<b>Investment income</b>	\$0
<b>Debt proceeds</b>	\$0
<b>Special assessments</b>	\$0
<b>Shared revenue</b>	\$0
<b>Sale of property</b>	\$0
<b>Allocation from another TID</b>	
TID number	\$0
<b>Developer guarantees</b>	
Developer name	\$0
<b>Transfer from other funds</b>	
Source	\$0
<b>Grants</b>	
Source	\$0
<b>Other revenue</b>	
Source	\$0
<b>Total Revenue (deposits)</b>	<b>\$0</b>

Section 4 - Expenditures	Amount
<b>Capital expenditures</b>	\$0
<b>Administration</b>	\$0
<b>Professional services</b>	\$1,888
<b>Interest and fiscal charges</b>	\$0
<b>DOR fees</b>	\$0
<b>Discount on long-term debt</b>	\$0
<b>Debt issuance costs</b>	\$0
<b>Principal on long-term debt</b>	\$0
<b>Environmental costs</b>	\$0
<b>Real property assembly costs</b>	\$0
<b>Allocation to another TID</b>	
TID number	\$0
<b>Developer grants</b>	
Developer name    N/A	\$0
<b>Transfer to other funds</b>	
Fund                    ECONOMIC DEVELOPMENT	\$10,000
<b>Other expenditures</b>	
Name	\$0
<b>Total Expenditures</b>	<b>\$11,888</b>

Section 5 - Ending Balance	Amount
<b>TID fund balance at end of year</b>	<b>\$-15,805</b>
<b>Future costs</b>	<b>\$10,716,133</b>
<b>Future revenue</b>	<b>\$10,731,938</b>
<b>Surplus or deficit</b>	<b>\$0</b>

Section 6 - Preparer/Contact Information	
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Contact name <b>Molly Powell</b>	Contact title <b>Treasurer</b>
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<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2022</b> WI Dept of Revenue
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<b>Submission Information</b>	
Co-muni code	41286
TID number	011
Submission date	06-16-2023 10:37 AM
Confirmation	TIDAR20221124O1686763561842
Submission type	ORIGINAL