

**Tax Increment District #5  
Amendment #2  
City of Shawano, WI**

**Prepared By:**  
City of Shawano  
122 North Sawyer Street  
PO Box 436  
Shawano, WI 54166

**With Assistance From:**

**vierbicher**  
planners | engineers | advisors



999 Fourier Drive, Suite 201  
Madison, WI 53717

**Approved by the City Council  
October 9, 2013**

**Tax Increment District #5 Created: April 11, 2001**  
**Amendment #1 Approved: September 10, 2003**  
**Amendment #2 Approved: October 9, 2013**

## **Acknowledgements**

### **City Council**

Lorna S. Marquardt, Mayor  
Bob Kurkiewicz  
Rhonda Strebel  
Woody Davis  
Fred Ponschok  
Sandy Steinke  
John Hoeffs

### **Plan Commission**

Lorna Marquardt  
Dave Passehl  
Bob Kurkiewicz  
Jeanne Cronce  
Dick Felts  
Bruce Schmidt  
Tim Schultz

### **City Staff**

Brian Knapp, City Administrator

### **Joint Review Board**

N. Woody Davis – City of Shawano  
Arlyn Tober – Shawano County  
Gail Moesch – Shawano School District  
Clark Wagner – Northeast Technical College  
Russell Schmidt – At-Large Member

### **Vierbicher Associates, Inc.**

Ben Zellers, Project Manager

**vierbicher**  
planners | engineers | advisors



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# 1 Introduction

This is an amendment to the City of Shawano's Tax Increment District (TID) #5 Project Plan. TID #5 was created by resolution of the Shawano City Council in May of 2001 and amended by the Council in September of 2003. The TID's expenditure period ends in April of 2019, and the district must close by April 11, 2024. This amendment is to add project costs not included in the original project plan, primarily in relation to development assistance and City staff time, as well as boost funding for additional infrastructure and site development projects. This amendment also authorizes TID #5 to expend money within a half-mile of the TID boundary on projects that benefit the TID.

As authorized in Wisconsin Statutes 66.1105, Tax Increment District #5 was created to further the orderly development of the City of Shawano by making expenditures to promote industrial development by extending infrastructure to the southeast corner of the City, which had previously been unserved. The amended project plan for Tax Increment District #5 in the City of Shawano has been prepared in compliance with Wisconsin Statutes Chapter 66.1105(4)(h). The TID #5 Project Plan Amendment shall be attached to the City of Shawano TID #5 Project Plan, and become part of the original project plan adopted by resolution of the Shawano City Council.

The City Council is not mandated to make expenditures described in this Amendment; however, they are limited to implementing only those projects identified in the original Project Plan and its amendments.

As required by Wisconsin Statutes Chapter 66.1105(5)(b), a copy of the Amendment will be submitted to the Wisconsin Department of Revenue and used as the basis for the certification of the Amendment of Tax Increment District #5.

## **Approval Process**

The City Council discussed potential TID amendments and approved a contract to move forward with potential amendments on June 12, 2013. A draft Amendment to TID #5 was introduced at the Shawano Plan Commission meeting on September 4, 2013 where the Plan Commission discussed the draft plan and scheduled a public hearing for October 2, 2013. The City Council reviewed a detailed analysis of the current status of all TIDs on September 11, 2013, including potential projects to be included in TID amendments. Public Hearing notices were published on September 12, 2013 and September 19, 2013. A Joint Review Board notice was published on September 19, 2013. The initial meeting of the Joint Review Board was held on September 26, 2013, where Russell Schmidt was confirmed as the at-large board member, and Woody Davis was confirmed as board chair. The Public Hearing for the TID #5 Project Plan amendment was held on October 2, 2013. After the public hearing, the Plan Commission approved the TID #5 Project Plan amendment and recommended it to the City Council for adoption. This Project Plan amendment was adopted by resolution of the City Council on October 9, 2013. The TID #5 Project Plan, as amended, is to be used as the official Plan for the district.

The TID #5 Project Plan Amendment has been reviewed and approved by a Joint Review Board as required by Wisconsin Statutes. A notice for the final meeting of the JRB was published on October 10, 2013. The final meeting of the JRB was held on October 21, 2013. At that meeting, the JRB approved the City's Amendment of TID #5.

## 2 Additional Project Costs

TID #5 was created to promote industrial development, improve a portion of the City, enhance the value of property, broaden the property tax base, and grow the employment base of the community by allowing businesses to locate and expand in Shawano. The original Project Plan budget been exceeded due to specifically listed projects being more costly than originally anticipated. The original Project Plan budget was about \$2 million, and about \$2.4 million was spent through the end of 2012. This amendment adds additional project costs to the original Plan to continue with the original Plan's mission of industrial development. The project costs included in this amendment are in addition to funds that have already been expended through the date of this amendment.

Costs directly or indirectly related to achieving the objectives of industrial development are considered "project costs" and eligible to be paid from tax increments of this tax increment district including, but not limited to, the project cost categories below. The costs of planning, engineering, design, surveying, legal and other consultant fees, testing, environmental studies, permits necessary for the public work, easements, judgments or claims for damages, and other expenses for all projects are included as project costs. Funds may be expended on projects benefitting the TID that are located up to a half-mile outside the TID boundary.

### Detailed Project Cost Categories

Listed below are major public improvement categories, which are necessary and standard improvements for promoting industrial development. Table #1 at the end of this section summarizes total costs by category. Appendix B contains financial attachments which show the estimated timing for proposed public works and TID expenditures.

#### A. Capital Costs

Including, but not limited to, the actual costs of the construction of public works or improvements, new buildings, structures, and fixtures; the demolition, alteration, remodeling, repair or reconstruction of existing buildings, structures and fixtures other than the demolition of listed historic properties and the acquisition of equipment to service the district.

This amendment does not include any funding for capital costs.

#### B. Infrastructure

That portion of costs related to the construction or alteration of sewerage treatment plants, water treatment plants or other environmental protection devices, storm or sanitary sewer lines, stormwater management facilities, water lines, or amenities on streets or the rebuilding or expansion of streets, the construction, alteration, rebuilding or expansion of which is necessitated by the project plan for a district and is within the district. Infrastructure can also be installed outside of the district, if required to carry out project plans, but only the portion which directly benefits the district is an eligible cost.

This amendment includes \$150,000 for additional infrastructure projects to serve the TID.

#### C. Site Development Costs

1. Site development activities required to make sites suitable for development including, but not limited to, environmental studies and remediation, stripping topsoil, grading, compacted granular fill, topsoil replacement, access drives, parking areas, landscaping,

- storm water detention areas, demolition of existing structures, relocating utility lines and other infrastructure, utilities, signs, fencing, and related activities.
2. Site development activities to serve the property such as installation of sanitary sewer, water, storm sewer, natural gas, electric, telecommunications and other utility connections.

\$150,000 is budgeted for site development expenditures throughout the district.

**D. Land Acquisition & Assembly**

This may include but is not limited to fee title, easements, appraisals, environmental evaluations, consultant and broker fees, closing costs, surveying and mapping, lease and/or the sale of property at below market price to encourage or make feasible an economic development project. This could also include the cost to relocate existing businesses or residents to allow redevelopment.

\$50,000 has been included in this amendment for land acquisition and assembly.

**E. Development Incentives**

The City may use TID #5 funds to provide incentives to developers, residents, and businesses to promote and stimulate revitalization and new development. Such funds may be used for improvements such as remodeling/improving existing structures, enhanced stormwater management, site preparation, building demolition, infrastructure to serve the development, environmental studies and remediation, and other costs that are typical for development projects.

The City may enter into agreements with property owners, businesses, developers or non-profit organizations for the purpose of sharing costs to encourage the desired types of improvement. In such cases, the City will execute agreements with the developers, residents, and/or businesses, which will identify the type and amount of assistance to be provided.

The City may provide funds either directly or through an organization authorized by Wisconsin Statutes (such as a Redevelopment Authority) for the purpose of making capital available to business, residents, and developers to stimulate or enable economic and housing development projects within TID #5. Funds may be provided in the form of a cash grant, forgivable loan, direct loan, land write-down or loan guarantee. Such funds may be provided at terms appropriate to, and as demonstrated to be required by, the proposed economic development and or housing project and shall be set forth in a development agreement.

\$400,000 is budgeted for development incentives throughout the district.

**F. Professional Services**

Including, but not limited to, those costs incurred for architectural, planning, engineering, and legal advice related to implementing the project plan, negotiating with property owners and developers, and planning for the redevelopment of the area.

\$50,000 is budgeted for professional services.

**G. Discretionary Payments**

Payments made, at the discretion of the local legislative body, which are found to be necessary or convenient to the creation of tax incremental districts or the implementation of project plans. This could include expenditures to remove social obstacles to development, provide labor force training, support services, or neighborhood improvements to improve the quality of life or safety of the residents, workers, or visitors and other payments which are necessary or convenient to the implementation of this project plan.

\$50,000 is budgeted for discretionary payments.

**H. Administration Costs**

Administrative costs including, but not limited to, a reasonable portion of the salaries and/or charges of the City Administrator, Building Inspector, Attorney, Finance Director, Auditor, Assessor, Public Works employees, City Engineer, consultants and others directly involved in planning and administering the projects and overall District.

\$200,000 is budgeted for administration costs.

**I. TIF Organizational Costs**

Organization costs including, but not limited to, the fees of the financial consultant, attorney, engineers, planners, surveyors, map makers, environmental consultants, appraisers and other contracted services related to the planning and amendment of the TID. This shall include the preparation of feasibility studies, project plans, engineering to determine project costs and prepare plans, maps, legal services, environmental investigations, grant applications, regulatory approvals and other payments made which are necessary or convenient to the creation of this tax increment district. Also included as an eligible administrative cost is the \$1,000 Certification Fee charged by the Wisconsin Department of Revenue.

\$10,000 is budgeted for TID organizational costs.

**J. Inflation**

This category covers anticipated inflation between the time of creation of the TID and the planned time of expenditures. The actual amount will vary depending upon the timing of expenditures and the inflation rate.

Because costs described above are anticipated to be paid out of TID cash flow, with no major infrastructure projects added to the Plan as part of this amendment, no inflation costs are assumed.

**K. Financing Costs**

Including, but not limited to, all interest paid to holders of evidences of indebtedness issued to pay for project costs and any premium paid over the principal amount of the obligations as a result of the redemption of the obligations prior to maturity. The actual amount will vary depending upon the interest rates at the time of issuance.

Because costs described above are anticipated to be paid out of TID cash flow, no additional financing costs are assumed. However, the City may proceed with financing project costs described above if it is determined to be in the best interest of carrying out the Plan. Financing of amendment costs may occur as allowed in the original Project Plan. If financing does occur, other costs outlined above may have to be reduced to offset additional costs that are incurred with financing.

The projects listed above will provide necessary facilities and support to enable and encourage industrial development within TID #5. These projects may be implemented in varying degrees in response to development needs. The financial attachments in Appendix A list specific amounts associated with the cost categories above.

### Summary of Project Costs by Category

Table #2 summarizes costs for project categories anticipated to be implemented during the expenditure period of TID #5. This format follows Department of Revenue guidance on detailed project costs, which states "this list should show estimated expenditures expected for each major category of public improvements."

All costs listed are based on 2013 prices and are preliminary estimates. The City reserves the right to revise these cost estimates to reflect change in project scope, inflation and other unforeseen circumstances between 2013 and the time of construction or implementation. The City should pursue grant programs to share project costs included in this project plan, as appropriate. Planned project costs are listed in the table below. A more detailed list of planned project costs is included as part of the Financial Attachments in Appendix A.

**Table #1: City of Shawano TID #5 Amendment Planned Project Costs**

Proposed Improvements	Total Cost	Others' Share	TID Share
A. Capital Costs	\$0	\$0	\$0
B. Infrastructure	\$150,000	\$0	\$150,000
C. Site Development Costs	\$150,000	\$0	\$150,000
D. Land Acquisition & Assembly	\$50,000	\$0	\$50,000
E. Development Incentives	\$400,000	\$0	\$400,000
F. Professional Services	\$50,000	\$0	\$50,000
G. Discretionary Payments	\$50,000	\$0	\$50,000
H. Administration Costs	\$200,000	\$0	\$200,000
I. TIF Organizational Costs	\$10,000	\$0	\$10,000
J. Inflation	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$1,060,000</b>	<b>\$0</b>	<b>\$1,060,000</b>
K. Financing Costs ( <i>less Capitalized Interest</i> )			\$0
Capitalized Interest			\$0
<b>Total TID Expenditure</b>			<b>\$1,060,000</b>

The City may fund specific project cost items shown in Table #1 in significantly greater or lesser amounts in response to opportunities that will help the City achieve the goals of TID #5. The City will generally use overall benefit to the City and economic feasibility (i.e., the availability of future revenue to support additional project costs) in determining the actual budget for project cost items over the course of the TID's expenditure period.

See Attachment #1 in Appendix A for further details on specific projects under the cost categories summarized above. There are no "non-project costs" anticipated as part of this TID amendment.

# 3 Economic Feasibility & Financing

## Economic Feasibility

It is necessary to project the amount of tax incremental revenue that can reasonably be generated from the district over its remaining life to evaluate the economic feasibility of the TID amendment. The ability of the municipality to finance proposed projects must also be determined. The TID #5 amendment is economically feasible if the tax incremental revenue projected to be generated over the remaining life of the TID is sufficient to pay all project and financing costs incurred during the TID's remaining expenditure period. The components of such an analysis include:

- A. The expected increase in property valuation due to inflation and the impact of general economic conditions on the TID.
- B. The expected increase in property valuation due to new development encouraged by the TID.
- C. Any change that may take place in the full value tax rate.
- D. The expected TID revenues.
- E. The expected TID cash flow (the *timing* of the revenue).

### A. Inflation

Because costs described above are anticipated to be paid out of TID cash flow, with no major infrastructure projects added to the Plan as part of this amendment, no inflation costs are assumed.

### B. Increase in Property Value

The inflation rate, for the purpose of making projections of equalized value, will be 1.0 percent. Please see Appendix A, Attachment #4. Additional increases in value are assumed due to redevelopment.

### C. Full Value Tax Rate

The third variable to consider in projecting TID revenues is the full value tax rate (Table #2). The full value tax rate is adjusted annually based on property valuation and the amount of funds required by all taxing jurisdictions to support their adopted annual budgets. The following chart summarizes the historic full value tax rate in the City for the past 10 years (the mill rate is shown for the year the taxes are levied).

The percentage decrease (or increase) in the mill rate has varied widely over the past 10 years. The mill rate declined from 2004 through 2007, before rebounding to roughly its year 2004 level in 2011, then increasing 8.2% for 2012. For the purposes of projecting the mill rate for the remainder of the district's life, a 0% change per year will be used. The assumption of no change will provide a conservative estimate, since the rate has been trending up over the past five years and increases in the full value tax rate would result in an increase in tax increment for the District.

**Table #2: Full Value Tax Rate**

Year	Mill Rate/ \$1,000	Percent Change
2003	0.02354	--
2004	0.02333	-0.9%
2005	0.02211	-5.2%
2006	0.02171	-1.8%
2007	0.02080	-4.2%
2008	0.02216	6.5%
2009	0.02277	2.8%
2010	0.02388	4.9%
2011	0.02360	-1.2%
2012	0.02553	8.2%

**D. TIF Revenues**

A total of approximately \$1.9 million in additional TIF revenue is expected over the remaining life of TID #5. The projected TIF Revenue from TID #5 is shown in the Tax Increment Proforma in Attachment #4 of Appendix A. The total tax increment revenue is sufficient to pay all TID-related costs for the projects and amounts shown in the Planned Project Costs in Attachment #1 of Appendix A, as well as pay down existing outstanding debt.

**E. Cash Flow**

Another consideration regarding the adequacy of TID revenues toward paying TID project costs is the relative timing of revenues and expenditures, or cash flow. The TID ended 2011 with a fund balance of approximately \$420,000. This Amendment projects drawing down the positive balance to pay off debt and to pay for new projects. A potential refinancing of existing TID debt is shown in Appendix A, and would pay down principal over the last five years of the TID's life, instead of 2018-2022. Such a refinancing will allow for project expenditures in this amendment to better match projected income, allowing the TID to pay for new project costs with projected cash flow and the District's existing positive balance. The Tax Increment Cash Flow Worksheet shown on Attachment #5 in Appendix A summarizes the projected cash flow.

**Financing**

It is anticipated that project costs added as part of this amendment will be paid out of TID revenues, and no further financing will be necessary. However, if financing becomes desirable to implement the goals of the amendment, financing may occur as allowed under the original TID Project Plan and Amendment #1. If financing does occur, other costs outlined in the previous section may have to be reduced to offset additional costs that are incurred with financing.

The financial projections in Appendix A assume refinancing of existing TID debt, which currently makes principal payments from 2018-2022. The City may carry out the refinancing when and if market conditions are favorable to do so, however, the City is not obligated to carry out the refinancing. If a refinancing is not done, the timing and extent of planned expenditures will be adjusted accordingly to ensure that expenses are matched with projected cash flow.

## **4 Overlying Taxing Jurisdictions**

Taxing Districts overlying TID #5 in the City of Shawano include Shawano County, the Shawano School District, Northeast Technical College, and the State of Wisconsin.

The amendment to allow additional expenditures may result in TID #5 utilizing its full life to pay off project costs, instead of closing in 2019 when existing project costs are expected to be paid off. While this amendment results in dollars being retained in TID #5 for the near-term, the City believes that the long term benefits, in the form of supporting industrial development in the TID, will result in an overall long-term boost in taxable value that will outweigh a shorter term delay in the return of parcels to the property tax rolls. More detail is provided in Attachment #6 to Appendix A.

## **5 "12% Test"**

The City cannot create new TIDs or add territory to existing TIDs if more than 12% of its equalized value is TID value increment. The City currently has about 5.86% of its total equalized value as increment in TIDs; however, because this Amendment does not add any property to the TID, the 12% test does not impact the Amendment.

## **6 Changes to Maps, Plans, Ordinances**

No changes to the Comprehensive Plan, Building Codes, or official map are proposed as part of this amendment. No changes to the City's Zoning Ordinance or other City Ordinances are required to implement this Project Plan amendment.

## **7 Relocation**

No persons are expected to be displaced or relocated as a result of projects proposed in this TID amendment; however, if relocation were to become necessary in the future, the following is the method proposed by the City for displacement or relocation. Before negotiations begin for the acquisition of property or easements, all property owners will be contacted to determine if there will be displaced persons as defined by Wisconsin Statutes and Administrative Rules. If it appears there will be displaced persons, all property owners and prospective displaced persons will be provided an informational pamphlet prepared by the Wisconsin Department of Administration (DOA). Any person to be displaced as a result of the acquisition will be given a pamphlet on "Relocation Benefits" prepared by the DOA. The City will file a relocation plan with the DOA and shall keep records as required by Wisconsin Statutes 32.27. The City will provide each owner a full narrative appraisal, a map showing the owners of all property affected by the proposed project and a list of neighboring landowners to whom offers are being made as required by law.

## **8 Promoting Orderly Development**

TID #5 was created promote industrial development and improve infrastructure within the City of Shawano. This amendment to TID #5 will allow the TID to make further investments to continue the industrial development goal of the original Project Plan and Amendment #1.

## **9 District Boundaries**

The TID #5 boundary is not affected by this amendment.

# **A** Financial Projections

## **Appendix A – Financial Projections**

- Attachment #1: Planned Project Costs
- Attachment #2: Financing Summary
- Attachment #3: Debt Service Plan
- Attachment #4: Tax Increment Pro Forma
- Attachment #5: Tax Increment Cash Flow
- Attachment #6: Impact on Overlying Jurisdictions

**Attachment #1 - Planned Project Costs**  
**City of Shawano**  
**TID No. 5**  
**9/11/2013**

Type of Expenditure	Amount	% Paid By		Costs Allocated to Project
		Project	Other	
<b>A. Capital Costs</b>				
	\$0	0%	0%	\$0
<b>B. Infrastructure</b>				
	\$150,000	100%	0%	\$150,000
<b>C. Site Development Costs</b>				
	\$150,000	100%	0%	\$150,000
<b>D. Land Acquisition &amp; Assembly</b>				
	\$50,000	100%	0%	\$50,000
<b>E. Development Incentives</b>				
	\$400,000	100%	0%	\$400,000
<b>F. Professional Services</b>				
	\$50,000	100%	0%	\$50,000
<b>G. Discretionary Payments</b>				
	\$50,000	100%	0%	\$50,000
<b>H. Administration Costs</b>				
	\$200,000	100%	0%	\$200,000
<b>I. Organizational Costs</b>				
	\$10,000	100%	0%	\$10,000
<b>J. Inflation</b>	\$0	100%	0%	\$0
<b>Total Project Costs</b>	<b>\$1,060,000</b>	<b>100%</b>	<b>0%</b>	<b>\$1,060,000</b>
<b>K. Financing Costs</b>				
Interest, Fin. Fees, Less Cap. Interest				\$0
Plus Capitalized Interest				\$0
<b>Total Financing Costs</b>				<b>\$0</b>
<b>TOTAL TID EXPENDITURE</b>				<b>\$1,060,000</b>

**Attachment #2 - Financing Summary**  
**City of Shawano**  
**TID No. 5**  
**9/11/2013**

TID Activities	Loan ReFi 4/1/2014	Loan #2 --	Loan #3 --	Total
A. Capital Costs	\$0	\$0	\$0	\$0
B. Infrastructure	\$865,000	\$0	\$0	\$865,000
C. Site Development Costs	\$0	\$0	\$0	\$0
D. Land Acquisition & Assembly	\$0	\$0	\$0	\$0
E. Development Incentives	\$0	\$0	\$0	\$0
F. Professional Services	\$0	\$0	\$0	\$0
G. Discretionary Payments	\$0	\$0	\$0	\$0
H. Administration Costs	\$0	\$0	\$0	\$0
I. Organizational Costs	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$865,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$865,000</b>
Inflation Factor Cost Adj. @ 3% per year	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Reduction for Land Sale Revenue	\$0	\$0	\$0	\$0
<b>Total Cost For Borrowing</b>	<b>\$865,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$865,000</b>
Capitalized Interest	\$0	\$0	\$0	\$0
Financing Fees (2%)	\$17,653	\$0	\$0	\$17,653
Debt Reserve	\$0	\$0	\$0	\$0
Subtotal	\$882,653	\$0	\$0	\$882,653
Less Interest Earned	\$0	\$0	\$0	\$0
<b>BORROWING REQUIRED</b>	<b>\$882,653</b>	<b>\$0</b>	<b>\$0</b>	<b>\$882,653</b>

**Attachment #3 - Refinance Existing Debt  
City of Shawano  
TID #5  
Bond Issue  
9/11/2013**

<b>Principal:</b>	<b>\$882,653</b>	<b>Project Cost:</b>	<b>\$865,000</b>
<b>Interest Rate:</b>	<b>4.25%</b>	<b>Finance Fees:</b>	<b>\$17,653</b>
<b>Term (Years):</b>	<b>10</b>	<b>Interest Earned:</b>	<b>\$0</b>
<b># of Principal Payments</b>	<b>5</b>	<b>Capitalized Interest:</b>	<b>\$0</b>
<b>Date of Issue:</b>	<b>4/1/2014</b>	<b>Total TID Cost of Loan:</b>	<b>\$1,185,875</b>

<b>Year</b>	<b>Principal Payment #</b>	<b>Unpaid Principal</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>	<b>Apply Surplus to Principal</b>
2013	0	\$0	\$0	\$0	\$0	\$0
2014	0	\$882,653	\$0	\$0	\$0	\$0
2015	0	\$882,653	\$0	\$37,513	\$37,513	\$0
2016	0	\$882,653	\$0	\$37,513	\$37,513	\$0
2017	0	\$882,653	\$0	\$37,513	\$37,513	\$0
2018	0	\$882,653	\$0	\$37,513	\$37,513	\$0
2019	0	\$882,653	\$0	\$37,513	\$37,513	\$0
2020	1	\$882,653	\$162,150	\$37,513	\$199,662	\$0
2021	2	\$720,503	\$169,041	\$30,621	\$199,662	\$0
2022	3	\$551,463	\$176,225	\$23,437	\$199,662	\$0
2023	4	\$375,237	\$183,715	\$15,948	\$199,662	\$0
2024	5	\$191,523	\$191,523	\$8,140	\$199,662	\$0
<b>Total</b>			<b>\$882,653</b>	<b>\$303,222</b>	<b>\$1,185,875</b>	<b>\$0</b>

**Attachment #4 - Tax Increment ProForma**  
**City of Shawano**  
**TID #5**  
**9/11/2013**

Assumptions		
Base Value	\$314,300	Equalized
Tax Rate	0.02553	For County, City, Technical College, and School District
Property Appreciation Rate	1.00%	For Existing Construction
Annual Change in Tax Rate	0.00%	
Construction Inflation Rate	0.00%	For New Construction After 2013

Year	Previous Valuation	Inflation Increment	TIF Increment		Total Valuation	Cumulative Increment	TIF Tax Rate	TIF Revenue
			Construction	Land				
2013	\$5,552,400	\$0	\$0	\$0	\$5,552,400	\$5,238,100	0.025530	\$110,000
2014	\$5,552,400	\$55,524	\$0	\$0	\$5,607,924	\$5,293,624	0.025530	\$110,000
2015	\$5,607,924	\$56,079	\$875,000	\$0	\$6,539,003	\$6,224,703	0.025530	\$133,729
2016	\$6,539,003	\$65,390	\$0	\$0	\$6,604,393	\$6,290,093	0.025530	\$135,146
2017	\$6,604,393	\$66,044	\$0	\$0	\$6,670,437	\$6,356,137	0.025530	\$158,917
2018	\$6,670,437	\$66,704	\$0	\$0	\$6,737,142	\$6,422,842	0.025530	\$160,586
2019	\$6,737,142	\$67,371	\$875,000	\$0	\$7,679,513	\$7,365,213	0.025530	\$162,272
2020	\$7,679,513	\$76,795	\$0	\$0	\$7,756,308	\$7,442,008	0.025530	\$163,975
2021	\$7,756,308	\$77,563	\$0	\$0	\$7,833,871	\$7,519,571	0.025530	\$188,034
2022	\$7,833,871	\$78,339	\$0	\$0	\$7,912,210	\$7,597,910	0.025530	\$189,994
2023	\$7,912,210	\$79,122	\$0	\$0	\$7,991,332	\$7,677,032	0.025530	\$191,975
2024	\$7,991,332	\$79,913	\$0	\$0	\$8,071,245	\$7,756,945	0.025530	\$193,975
<b>Total</b>		<b>\$768,845</b>	<b>\$1,750,000</b>	<b>\$0</b>				<b>\$1,898,603</b>

\* Construction assumes 5 acres developed @ \$175,000 per acre in 2015 and 2019.

Note: Line after 2019 denotes end of expenditure period.

**TID #5 - Tax Increment Cash Flow**  
**City of Shawano**  
**TID #5**  
**9/11/2013**

Year	Beginning Balance	Revenues					Expenses		Annual Surplus (Deficit)	Balance After Surplus to Principal
		Capital Interest & Debt Reserve	TIF Revenues	Interest Income	Other	Total Revenues	Refinance Existing Debt	Other Expenses*		
2013	418,597	0	110,000	0	0	110,000	36,325	151,429	(77,754)	340,843
2014	340,843	0	110,000	1,704	0	111,704	0	151,429	(39,724)	301,119
2015	301,119	0	133,729	1,506	0	135,234	37,513	151,429	(53,707)	247,412
2016	247,412	0	135,146	1,237	0	136,383	37,513	151,429	(52,558)	194,854
2017	194,854	0	158,917	974	0	159,891	37,513	151,429	(29,050)	165,804
2018	165,804	0	160,586	829	0	161,415	37,513	151,429	(27,526)	138,277
2019	138,277	0	162,272	691	0	162,964	37,513	151,429	(25,978)	112,300
2020	112,300	0	163,975	561	0	164,537	199,662	0	(35,126)	77,174
2021	77,174	0	188,034	386	0	188,420	199,662	0	(11,243)	65,931
2022	65,931	0	189,994	330	0	190,324	199,662	0	(9,338)	56,593
2023	56,593	0	191,975	283	0	192,258	199,662	0	(7,405)	49,188
2024	49,188	0	193,975	246	0	194,221	199,662	0	(5,442)	43,747
<b>Total</b>		<b>0</b>	<b>1,898,603</b>	<b>8,747</b>	<b>0</b>	<b>1,907,350</b>	<b>1,222,200</b>	<b>1,060,000</b>		

\* Includes all expenses from Attachment #1.

0.50% = Assumed Investment Rate For Interest Income

**Attachment #6 - Analysis of Impact on Overlying Jurisdictions  
Over Maximum Life of TID  
City of Shawano  
TID No. 5  
9/11/2013**

<b>Taxing Jurisdiction</b>	<b>% of Mill Rate by Jurisdiction</b>	<b>Annual Taxes Collected on Base Value Distributed to Taxing Jurisdictions</b>	<b>Total Taxes Captured by TID Not Distributed to Jurisdictions (2013-2024)</b>	<b>Annual Taxes Collected After TID</b>	<b>Increase in Annual Tax Collections After TID</b>
School District	39.2%	\$3,148	\$744,764	\$95,728	\$92,580
Tech. College	6.5%	\$524	\$124,013	\$15,940	\$15,416
County	20.4%	\$1,635	\$386,771	\$49,713	\$48,079
Local	33.9%	\$2,718	\$643,055	\$82,655	\$79,937
<b>Total</b>	<b>100.0%</b>	<b>\$8,024</b>	<b>\$1,898,603</b>	<b>\$244,036</b>	<b>\$236,012</b>

# **B** Resolutions, Notices, Minutes

## **Appendix B – Resolutions, Notices, Minutes, and Other Attachments**

- Attachment #1: Timetable
- Attachment #2: Public Hearing Notice to Taxing Jurisdictions
- Attachment #3: Public Hearing Minutes
- Attachment #4: Plan Commission Resolution
- Attachment #5: City Council Resolution
- Attachment #6: Joint Review Board Approval Resolution
- Attachment #7: Affidavits of Publication
- Attachment #8: Attorney Opinion Letter
- Attachment #9: JRB Meeting Minutes

**Attachment #1:**

**Timetable**

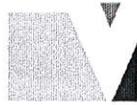
## CITY OF SHAWANO: TAX INCREMENT DISTRICT #3, #4, #5 AMENDMENTS

Timetable: Updated 9/30/13

Action	Party Responsible	Date
1. <b>City Council Meeting:</b> Consideration of TID proposal.	City Council	6/12/13
2. Letters to taxing jurisdictions requesting JRB appointments	Vierbicher	8/16/13
3. Prepare Draft TID Plan amendments and resolutions.	Vierbicher	8/9/13 – 8/29/13
4. <b>Plan Commission Meeting:</b> <ul style="list-style-type: none"> <li>• Review TID amendments budget and Plans;</li> <li>• Recommend edits to Plans;</li> <li>• Schedule Plan Commission public hearing for TID amendments (if no further discussion needed).</li> </ul>	City Staff/ Plan Commission	9/4/13
5. Public hearing notices to newspaper.	City Staff/ Vierbicher	9/9/13
6. Send hearing notices to taxing entities.	Vierbicher	9/9/13
7. <b>City Council Meeting:</b> Discuss status of TIDs.	City Council/ Vierbicher	9/11/13
8. JRB notice to newspaper	City Staff/ Vierbicher	9/12/13
9. Mail out JRB packets.	Vierbicher	9/12/13
10. Publish notices for Plan amendments public hearings ( <i>Class II</i> )	Newspaper	9/12/13 & 9/19/13
11. Publish notice for TID JRB meeting ( <i>Class I</i> )	Newspaper	9/19/13
12. Provide information to City Attorney for TID amendments attorney opinion letters.	Vierbicher	9/26/13
13. <b>JRB – First Meeting on Amendments:</b> Confirm chairperson and at-large member, discussion of draft Plan amendments ( <i>at least 5 days after publication of JRB meeting notice; latest date 14 days after first notice of Public Hearing</i> )	City Staff/ JRB/ Vierbicher	9/26/13 3:00 pm
14. <b>Plan Commission Meeting:</b> <ul style="list-style-type: none"> <li>• Public hearing –TID Plan amendments (<i>at least 7 days after last insertion of public notice</i>)</li> <li>• Adoption of Plan amendments, submission to City Council for Approval</li> </ul>	City Staff/ Plan Commission/ Vierbicher	10/2/13 6:30 pm
15. JRB notice to newspaper.	City Staff/ Vierbicher	10/3/13
16. <b>City Council Meeting:</b> <ul style="list-style-type: none"> <li>• Review TID Plan amendments.</li> <li>• Approve TID Project Plan amendments</li> </ul>	City Staff/ City Council	10/9/13
17. Publish JRB meeting notice.	Newspaper	10/10/13
18. Mail out JRB packets.	Vierbicher	10/10/13
19. <b>JRB – Final Meeting on Amendments:</b> Approval of TID Plan amendments by JRB ( <i>At least 5 days after publication of meeting notice and within 30 days of Board approval</i> )	Vierbicher/ JRB	10/21/13 2:30 pm
20. Submit TID amendments information to Wisconsin Department of Revenue.	Vierbicher/ City Clerk	Nov. 2013

**Attachment #2:**

**Public Hearing Notice to Taxing Jurisdictions**



999 Fourier Drive, Suite 201  
Madison, Wisconsin 53717  
(608) 826-0532 phone  
(608) 826-0530 FAX  
www.vierbicher.com

**Letter of Transmittal**

Date: 9/9/13

Project No. 130165-002

Re: City of Shawano  
TID Amendments

**FILE COPY**

File:

Attn: Jerry Erdmann  
To: Shawano County Board Chair  
311 N. Main St.  
Shawano, WI 54166-8724

WE ARE SENDING YOU:

- Attached
- Under separate cover via \_\_\_\_\_ the following items:
  - Shop Drawings     Prints     Plans     Samples     Specifications
  - Copy of Letter     Change Order     Report \_\_\_\_\_

Copies	Date	No.	Description
1			TID #3 Amendment Public Hearing Notice
1			TID #4 Amendment Public Hearing Notice
1			TID #5 Amendment Public Hearing Notice

THESE ARE TRANSMITTED AS CHECKED BELOW:

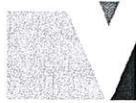
- For approval                       Approved as submitted                       Resubmit \_\_\_\_\_ copies for approval
- For your use                               Approved as noted                               Submit \_\_\_\_\_ copies for distribution
- As requested                               Returned for corrections                       Return \_\_\_\_\_ corrected prints
- For review & comment                       For your file                                       \_\_\_\_\_
- FOR BIDS DUE: \_\_\_\_\_ (Date)                       RETURNED AFTER LOAN TO US

REMARKS:

Please contact us if you need any more information or if you have any questions. Thank you

Copy to \_\_\_\_\_ Signed Ben Zellers, AICP

If enclosures are not as noted, kindly notify us at once.



999 Fourier Drive, Suite 201  
Madison, Wisconsin 53717  
(608) 826-0532 phone  
(608) 826-0530 FAX  
www.vierbicher.com

**Letter of Transmittal**

Date:	9/9/13
Project No.	130165-002
Re:	City of Shawano TID Amendments
<b>FILE COPY</b>	
File:	

Attn: H. Jeffery Rafn, President  
To: Northeast WI Technical College  
P.O. Box 19042  
Green Bay, WI 54307-9042

WE ARE SENDING YOU:

- Attached  
 Under separate cover via \_\_\_\_\_ the following items:  
 Shop Drawings     Prints     Plans     Samples     Specifications  
 Copy of Letter     Change Order     Report \_\_\_\_\_

Copies	Date	No.	Description
1			TID #3 Amendment Public Hearing Notice
1			TID #4 Amendment Public Hearing Notice
1			TID #5 Amendment Public Hearing Notice

THESE ARE TRANSMITTED AS CHECKED BELOW:

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> For approval               | <input type="checkbox"/> Approved as submitted     | <input type="checkbox"/> Resubmit _____ copies for approval   |
| <input checked="" type="checkbox"/> For your use    | <input type="checkbox"/> Approved as noted         | <input type="checkbox"/> Submit _____ copies for distribution |
| <input type="checkbox"/> As requested               | <input type="checkbox"/> Returned for corrections  | <input type="checkbox"/> Return _____ corrected prints        |
| <input type="checkbox"/> For review & comment       | <input type="checkbox"/> For your file             | <input type="checkbox"/> _____                                |
| <input type="checkbox"/> FOR BIDS DUE: _____ (Date) | <input type="checkbox"/> RETURNED AFTER LOAN TO US |   |

REMARKS:

Please contact us if you need any more information or if you have any questions. Thank you

Copy to \_\_\_\_\_ Signed Ben Zellers, AICP

If enclosures are not as noted, kindly notify us at once.



999 Fourier Drive, Suite 201  
Madison, Wisconsin 53717  
(608) 826-0532 phone  
(608) 826-0530 FAX  
www.vierbicher.com

**Letter of Transmittal**

Date:	9/9/13
Project No.	130165-002
Re:	City of Shawano TID Amendments
<b>FILE COPY</b>	
File:	

Attn: Julie Van Dyck, Shawano School Board President  
To: c/o Gary Cumberland, Assistant Superintendent  
218 County Road B  
Shawano, WI 54166

- WE ARE SENDING YOU:  Attached  
 Under separate cover via \_\_\_\_\_ the following items:  
 Shop Drawings     Prints     Plans     Samples     Specifications  
 Copy of Letter     Change Order     Report \_\_\_\_\_

Copies	Date	No.	Description
1			TID #3 Amendment Public Hearing Notice
1			TID #4 Amendment Public Hearing Notice
1			TID #5 Amendment Public Hearing Notice

THESE ARE TRANSMITTED AS CHECKED BELOW:

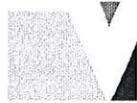
- |   |   |   |
|---|---|---|
| <input type="checkbox"/> For approval               | <input type="checkbox"/> Approved as submitted    | <input type="checkbox"/> Resubmit _____ copies for approval   |
| <input checked="" type="checkbox"/> For your use    | <input type="checkbox"/> Approved as noted        | <input type="checkbox"/> Submit _____ copies for distribution |
| <input type="checkbox"/> As requested               | <input type="checkbox"/> Returned for corrections | <input type="checkbox"/> Return _____ corrected prints        |
| <input type="checkbox"/> For review & comment       | <input type="checkbox"/> For your file            | <input type="checkbox"/> _____                                |
| <input type="checkbox"/> FOR BIDS DUE: _____ (Date) |   | <input type="checkbox"/> RETURNED AFTER LOAN TO US            |

REMARKS:

Please contact us if you need any more information or if you have any questions. Thank you

Copy to \_\_\_\_\_ Signed Ben Zellers, AICP

If enclosures are not as noted, kindly notify us at once.



999 Fourier Drive, Suite 201  
Madison, Wisconsin 53717  
(608) 826-0532 phone  
(608) 826-0530 FAX  
www.vierbicher.com

**Letter of Transmittal**

Date: 9/9/13

Project No. 130165-002

Re: City of Shawano  
TID Amendments

**FILE COPY**

File:

Attn: Lorna S. Marquardt, Mayor

To: City of Shawano  
127 S. Sawyer St.  
Shawano, WI 54166

WE ARE SENDING YOU:

Attached

Under separate cover via \_\_\_\_\_ the following items:

- Shop Drawings     Prints     Plans     Samples     Specifications  
 Copy of Letter     Change Order     Report

Copies	Date	No.	Description
1			TID #3 Amendment Public Hearing Notice
1			TID #4 Amendment Public Hearing Notice
1			TID #5 Amendment Public Hearing Notice

THESE ARE TRANSMITTED AS CHECKED BELOW:

- For approval                       Approved as submitted                       Resubmit \_\_\_\_\_ copies for approval  
 For your use                               Approved as noted                               Submit \_\_\_\_\_ copies for distribution  
 As requested                               Returned for corrections                               Return \_\_\_\_\_ corrected prints  
 For review & comment                       For your file     \_\_\_\_\_  
 FOR BIDS DUE: \_\_\_\_\_ (Date)                               RETURNED AFTER LOAN TO US

REMARKS:

Please contact us if you need any more information or if you have any questions. Thank you

Copy to \_\_\_\_\_ Signed Ben Zellers, AICP

If enclosures are not as noted, kindly notify us at once.

**CITY OF SHAWANO**  
**NOTICE OF PUBLIC HEARING ON PROJECT PLAN AMENDMENT FOR**  
**TAX INCREMENT DISTRICT (TID) NO. 5**

NOTICE IS HEREBY GIVEN that on Wednesday, October 2, 2013 at 6:30 p.m., or shortly thereafter, the City of Shawano Plan Commission will hold a Public Hearing pursuant to section 66.1105(4)(h) of Wisconsin State Statutes at Shawano City Hall, 127 S. Sawyer St., Shawano, WI. At that time, a reasonable opportunity will be afforded to all interested parties to express their view on the proposed Tax Increment District Project Plan amendment. TID No. 5 is being amended to add approximately \$1 million of project costs, primarily for development assistance and TID administration costs. As part of the Project Plan, cash grants may be made by the City to owners, lessees, or developers of property within TID No. 5.

A copy of the TID No. 5 Project Plan amendment is available for inspection and will be provided upon request. Arrangements for either inspection or receipt of a copy of the amendment may be made by contacting Brian Knapp, City Administrator, 127 S. Sawyer St., Shawano, WI; Phone 715-526-6138.

Publication Dates: September 12, 2013 and September 19, 2013.

## **Attachment #3:**

### **Public Hearing Minutes**

(Note: Pages 4 and 7 from the Wednesday October 2, 2013 Plan Commission meeting are included. Page 4 contains public hearing information, page 7 contains action on the TID #3 amendment resolution.)

Hearing no further comments. Motion by Kary to close the Public Hearing E, seconded by Schmidt. Motion carried by Voice Vote.

Mayor Marquardt opened Public Hearing F: Project Plan Amendment for Tax Increment District (TID) No. 5. TID No. 5 is being amended to add approximately \$1 million of project costs, primarily for development assistance and TID administration costs. As part of the Project Plan, cash grants may be made by the City to owners, lessees, or developers of property within TID No. 5.

City Administrator Brian Knapp stated TID 5 is the Bay Lakes Industrial Park area and is the newest TID. Approximately \$1 million will be added for development assistance and site grading.

Hearing no further comments. Motion by Schultz to close the Public Hearing F, seconded by Schmidt. Motion carried by Voice Vote.

Chairperson Marquardt called the City Plan Commission meeting to order on Wednesday, October 2, 2013 at 7:35 p.m. at Shawano City Hall (Lake Room). All stood for the Pledge of Allegiance.

Roll Call showed present: Mayor Lorna Marquardt, Bruce Schmidt, Tim Schultz, Jeanne Cronce, Chad Kary, Dick Felts and Dave Passehl. Absent and excused: Alderperson Bob Kurkiewicz. Also present: City Administrator/SMU General Manager Brian Knapp, City Attorney Tim Schmid, Alderperson Sandy Steinke, Alderperson N. Woody Davis, Alderperson Fred Ponschok, Interim Public Works Director Mary Nordin, Chief of Police Ed Whealon, Administrative Assistant Lisa Bruette, citizens and media.

Motion by Schultz to approve the September 4 and September 9, 2013 Plan Commission minutes, seconded by Cronce. Motion carried by Voice Vote.

Public Comment: None.

Act on Public Hearing A: Discontinuance of alley. Motion by Passehl to approve the discontinuance of an alley (*Legal description: Being the alley way located in Block 43, Assessor's Map of the City of Shawano, Shawano County, Wisconsin, bordered on the North by West Stevens Street; on the West by the East ½ of Lot 3 in said Block (281-40400-4140); on the East by Lot 1 except the East ½ of said Lot in said Block (281-40400-4080); and on the South by the North 66 feet of Lot 2, except the East 125 feet of said Lot in said Block (281-40400-4120)*), seconded by Felts. Hearing no further discussion, Roll Call Vote "Ayes" Passehl, Felts, Marquardt, Kary, Schultz, Cronce and Schmidt. "Nays" none. Motion carried.

Act on Public Hearing B: Zone Change for 511 N. Main Street. Motion by Schmidt to approve the Zone Change from FD Future Development to HBI Highway Business I the properties known as 511 N. Main Street (*Legal description of properties: 281-75052-0200: City of Shawano River Heights Plat Lot 1 Block 2 Section 25 Township 27 North Range 15 East also known as Lot 2 Certified Survey Recorded Volume 16 Page 262 Map #3776; and 281-75052-0201: City of Shawano Part NE ¼ S.E. ¼ Section 25 Township 27 North Range 15 East now known as Lot 3 Certified Survey Recorded Volume 16 Page 262 Map #3776; and 281-75052-0210: City of Shawano River Heights Plat Part Lot 1 Block 2 Section 25 Township 27 North Range 15 East also known as Lot 1 Certified Survey Recorded Volume 16 Page 262 Map #3776*), seconded by Cronce. Hearing no further discussion, Roll Call Vote "Ayes" Schmidt, Cronce, Marquardt, Passehl, Kary, Felts, and Schultz. "Nays" none. Motion carried.

Act on Public Hearing C: Special Exception for Rita Anello-Mondus (Cuddly Acres). Motion by Passehl to approve the Special Exception to allow Rita Anello-Mondus (Cuddly Acres) to use the property for a private

Whealon questioned what the USDA regulations say for a petting zoo and suggested this be tabled until those regulations could be reviewed.

Felts felt the City Attorney, Chief of Police, USDA representative and Mondus's could meet to discuss and bring back their recommendation to Plan.

Felts, Passehl, and Kary felt most likely we could stand behind the USDA .

Schultz asked what type of reports are received from the USDA?

Mondus stated the report does not include the number or types of animals, just like the restaurant, the report only shows those areas that need correction. The USDA does spot shots 3 to 4 times per year and also responds to complaints. They have already been out once and were supposed to be there today.

Mayor stated there was a motion on the floor. Schmidt withdrew his motion, Felts withdrew his second. Discussion continued.

Kary and Schultz, need to know what the USDA regulations are for a petting zoo.

Mayor polled the Commission members regarding holding off on any action regarding the petting zoo issue to allow time to review USDA rules. The consensus of the Plan Commission members is table any action at this time and bring this item back before the next Plan Commission meeting.

Act on Public Hearing D and Resolution: Project Plan Amendment for Tax Increment District (TID) No. 3. Motion by Kary to approve the Project Plan Amendment for Tax Increment District (TID) No. 3, seconded by Cronce. Hearing no further discussion, Roll Call Vote "Ayes" Kary, Cronce, Marquardt, Felts, Schultz, Schmidt, and Passehl. "Nays" none. Motion carried.

Act on Public Hearing E and Resolution: Project Plan Amendment for Tax Increment District (TID) No. 4 AND Public Hearing F and Resolution: Project Plan Amendment for Tax Increment District (TID) No. 5. Motion by Schmidt to approve the Project Plan Amendments for Tax Increment District (TID) No. 4 and No. 5, seconded by Felts. Hearing no further discussion, Roll Call Vote "Ayes" Schmidt, Felts, Marquardt, Cronce, Passehl, Schultz and Kary. "Nays" none. Motion carried.

Discuss and act on applications for Junk Dealers Licenses for Thrifty Metals (707 E. Green Bay Street) and Richard Belongia/Ronald Erdmann (R&R Recycling) at 123 E. Elizabeth Street. Mayor stated a letter has been received from Thrifty Metals withdrawing their application as they will be leaving that property. Question of why they have decided to move. Knapp stated that there would have to be a rezoning of the property and a special exception request and it would have to be fully fenced. The owner of the property decided against pursuing due to costs.

Rich Belongia of R&R Recycling questioned the perimeters of what the Plan Commission was going to do. He stated he had spoken with the Building Inspector Mike Miller on many occasions to make sure they were compliant. They have invested a lot of money into improvements on the property and it will soon be blacktopped.

Knapp informed that the Building Inspector follows building and zoning codes of the City but does not necessarily check into the licensing section of our code. He further stated that the property would have to be fully fenced.

**Attachment #4:**

**Plan Commission Resolution**

**PLAN COMMISSION RESOLUTION NO. \_\_\_\_\_**  
**APPROVING TAX INCREMENT DISTRICT NO. 5**  
**PROJECT PLAN AMENDMENT**

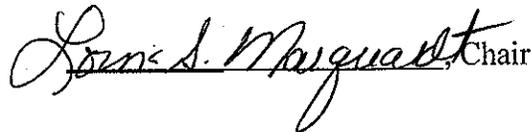
**WHEREAS**, the City of Shawano Plan Commission has prepared and reviewed a Project Plan amendment for Tax Increment District (TID) No. 5 and finds the amendment to be feasible and conforming to the requirements described in ss. 66.1105(4); and

**WHEREAS**, the City of Shawano Plan Commission has invited the public to review the TID No. 5 Project Plan amendment and comment upon such Plan amendment at a Public Hearing held on October 2, 2013, and that the Public Hearing was duly noticed in conformance with ss. 66.1105(4)(h);

**NOW, THEREFORE, BE IT RESOLVED** after due consideration, the City of Shawano Plan Commission hereby approves the Project Plan amendment for Tax Increment District No. 5; and

**BE IT FURTHER RESOLVED** that City of Shawano Plan Commission hereby submits the Project Plan amendment for Tax Increment District No. 5 to the City of Shawano City Council for approval.

This Resolution is being adopted by the City of Shawano Plan Commission at a duly scheduled meeting on October 2, 2013.

  
\_\_\_\_\_, Chair

  
\_\_\_\_\_, Secretary

**Attachment #5:**

**City Council Resolution**



City Hall, 127 Sawyer Street, Shawano, WI 54166  
(715)526-6138 Fax:(715) 526-5751 www.shawanowi.govoffice2.com

**RESOLUTION NO. 74-13**

SPONSORED BY: Plan Commission and Finance Committee  
INTRODUCED BY: Steinke  
SECONDED BY: Ponschok

**AMENDING TAX INCREMENT DISTRICT NO. 5**

**WHEREAS**, the City Council of the City of Shawano requested that the Plan Commission prepare an amendment to the Project Plan for Tax Increment District (TID) No. 5 to allow additional project costs; and

**WHEREAS**, the Plan Commission caused a Project Plan amendment to be prepared for TID No. 5 which identified investments necessary to continue to promote industrial development within the TID boundary and within a half-mile of the TID boundary, as allowed by 66.1105(2)(f)n.; and

**WHEREAS**, the Plan Commission conducted a public hearing on October 2, 2013 on said TID No. 5 Project Plan amendment after duly notifying overlying taxing jurisdictions of said public hearing under Wisconsin Statutes §66.1105(4)(h); and

**WHEREAS**, the Plan Commission approved said Project Plan amendment for TID No. 5 and recommended that the City Council of the City of Shawano amend TID No. 5 as approved by the Plan Commission;

**NOW, THEREFORE, BE IT RESOLVED**, the City makes the following findings:

- A. The improvement of TID No. 5 is likely to enhance significantly the value of substantially all of the other real property in the District; and
- B. The project costs directly serve to promote industrial development and are consistent with the purpose for which the Tax Increment District was created; and
- C. The TID No. 5 amendment is feasible and in conformance with the master plan of the City of Shawano.

**BE IT FURTHER RESOLVED**, pursuant to Wisconsin Statutes §66.1105(4)(h), the City Council hereby approves the Project Plan amendment for TID No. 5 as recommended by the Plan Commission.

Adopted: October 9, 2013

Signed: Lorna S. Marquardt  
Lorna S. Marquardt, Mayor

Signed: Lesley Nemetz  
Lesley Nemetz, Deputy Clerk

**CERTIFICATION**

I, Lesley Nemetz, Deputy Clerk of the City of Shawano, certify that the foregoing Resolution was duly and regularly adopted by the City Council at a duly scheduled meeting held at the City Hall on October 9, 2013. Motion by Steinke, seconded by Ponschok to adopt the Resolution.

Vote:   6   Yes   0   No

Resolution Adopted.

  
Lesley Nemetz, Deputy Clerk

**Attachment #6:**

**Joint Review Board Approval Resolution**

**CITY OF SHAWANO  
JOINT REVIEW BOARD  
RESOLUTION CONCERNING  
TAX INCREMENT DISTRICT NO. 5 AMENDMENT**

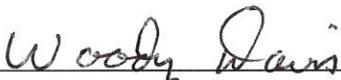
WHEREAS, the City of Shawano Joint Review Board, duly appointed pursuant to Wisconsin Statutes 66.1105(4m), has met and reviewed the public record, the planning documents, and the Resolution passed by the Shawano City Council amending Tax Increment District No. 5; and

WHEREAS, the Shawano Joint Review Board has considered the following criteria:

- (A) The development expected in the Tax Increment District would not occur without the use of Tax Increment Financing;
- (B) The economic benefits of the amended Tax Increment District, as measured by increased employment, business and personal income and property value are sufficient to compensate the cost of the improvements; and
- (C) The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing districts.

NOW, THEREFORE BE IT RESOLVED THAT based on this Board's review and consideration, the Board hereby approves the Resolution adopted pursuant to Wisconsin Statutes 66.1105(4)(gm) by the City Council of the City of Shawano on October 9, 2013; and

This Resolution is adopted this 21<sup>st</sup> day of October, 2013 by a majority vote of the Joint Review Board.

  
\_\_\_\_\_  
Woody Davis, Chairperson

**CERTIFICATION**

This is to certify that the above Resolution was duly and regularly adopted by the Joint Review Board at a meeting held on October 21, 2013.

Motion was made by Wagner and seconded by Tober to adopt the resolution.

Vote was 4 in favor and 0 against. Resolution adopted.

**Attachment #7:**

**Affidavits of Publication**

# PROOF OF PUBLICATION

**CITY OF SHAWANO**  
**NOTICE OF JOINT REVIEW BOARD MEETING**  
**CONCERNING THE PROPOSED PROJECT**  
**PLAN AMENDMENTS TO TAX INCREMENT**  
**DISTRICTS (TIDS) NO. 3, NO. 4, AND NO. 5**

Please take note that on Thursday, September 26, 2013, at 3:00 pm, the Shawano Joint Review Board will be holding its first meeting concerning the City of Shawano's request to amend TIDs No. 3, No. 4, and No. 5. The meeting will be held at Shawano City Hall, 127 S. Sawyer St., Shawano, WI. The intent of the TID amendments is to add funds to the TID budgets. The purpose of the initial meeting is for the Board to appoint an at-large representative, elect a chairperson, and review and comment on the initial drafts of the TID No. 3, TID No. 4, and TID No. 5 Project Plan amendments. Vierbicher is assisting the City with the TID amendments - if you have any questions concerning the proposed amendments, please contact Ben Zellers at Vierbicher at (608) 821-3967. All interested parties are invited to attend the meeting.

Publication Date: September 19, 2013 **WNAXLP**

Berni Hollinger

of the City of  
in said County, being duly sworn, says that he is foreman of the Shawano Leader,  
of THE SHAWANO LEADER, a public daily newspaper printed and published in the  
Shawano, Shawano County, Wisconsin, and that the notice, (of which the hereto annexed  
and correct printed copy taken from said paper) was inserted, printed and published in  
SHAWANO LEADER for \_\_\_\_\_ successive weeks, at least once

week, and in each and every number thereof; that the first publication of  
in said newspaper was on the 19<sup>th</sup> day of September,  
and that the last publication was on the 19<sup>th</sup> day of September

and sworn to before me this 25<sup>th</sup> day of September

[Signature]  
Notary Public, Shawano County, WI

My Commission Expires:  
Jan 8, 2017

Filed this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_ A.D., \_\_\_\_\_

Fee \$ 40.76  
\_\_\_\_\_  
Clerk of County Court

2013

# PROOF OF PUBLICATION

**CITY OF SHAWANO**  
**NOTICE OF PUBLIC HEARING ON PROJECT**  
**PLAN AMENDMENT FOR**  
**TAX INCREMENT DISTRICT (TID) NO. 5**

NOTICE IS HEREBY GIVEN that on Wednesday, October 2, 2013 at 6:30 p.m. or shortly thereafter, the City of Shawano Plan Commission will hold a Public Hearing pursuant to section 66.1105(4)(h) of Wisconsin State Statutes at Shawano City Hall, 127 S. Sawyer St., Shawano, WI. At that time, a reasonable opportunity will be afforded to all interested parties to express their view on the proposed Tax Increment District Project Plan amendment. TID No. 5 is being amended to add approximately \$1 million of project costs, primarily for development assistance and TID administration costs. As part of the Project Plan, cash grants may be made by the City to owners, lessees, or developers of property within TID No. 5.

A copy of the TID No. 5 Project Plan amendment is available for inspection and will be provided upon request. Arrangements for either inspection or receipt of a copy of the amendment may be made by contacting Brian Knapp, City Administrator, 127 S. Sawyer St., Shawano, WI 54166; Phone 715-526-6138.

WMAXLP

Bemi Hollinger of the City of Shawano, being duly sworn, says that he is foreman of the Shawano Leader, THE SHAWANO LEADER, a public daily newspaper printed and published in Shawano, Shawano County, Wisconsin, and that the notice, (of which the hereto annexed correct printed copy taken from said paper) was inserted, printed and published in THE SHAWANO LEADER for 2 successive weeks, at least once each week, and in each and every number thereof; that the first publication of said newspaper was on the 12<sup>th</sup> day of September, 2013 and that the last publication was on the 19<sup>th</sup> day of September, 2013.

and sworn to before me this 25<sup>th</sup> day of September, 2013.

[Signature]  
 Notary Public, Shawano County, WI

My Commission Expires: Jan 8, 2017

2013

Filed this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_ A.D., \_\_\_\_\_

Fee \$ 80.52

Clerk of County Court

STATE OF WISCONSIN }  
County of Shawano } ss.

# PROOF OF PUBLICATION

**CITY OF SHAWANO  
NOTICE OF JOINT REVIEW BOARD MEETING  
CONCERNING THE PROPOSED PROJECT  
PLAN AMENDMENTS TO  
TAX INCREMENT DISTRICTS (TIDS) NO. 3,  
NO. 4, AND NO. 5**

Please take note that on Monday, October 21, 2013, at 2:30 pm, the Shawano Joint Review Board will be holding its final meeting concerning the City of Shawano's request to amend TIDs No. 3, No. 4, and No. 5. The meeting will be held at Shawano City Hall, 127 S. Sawyer St., Shawano, WI. The intent of the TID amendments is to add funds to the TID budgets. The purpose of the final meeting is for the Board to review the amendments and consider approval of the City Council's amendments to TID #3, TID #4, and TID #5. Vierbicher is assisting the City with the TID amendments. If you have any questions concerning the proposed amendments, please contact Ben Zellers at Vierbicher at (608) 821-3967. All interested parties are invited to attend the meeting.

Publication Date: October 10, 2013  
WNAXLP

Bemi Hollinger

\_\_\_\_\_ of the City of Shawano in said County, being duly sworn, says that he is foreman of the Shawano Leader, publishers of THE SHAWANO LEADER, a public daily newspaper printed and published in the City of Shawano, Shawano County, Wisconsin, and that the notice, (of which the hereto annexed true and correct printed copy taken from said paper) was inserted, printed and published in

THE SHAWANO LEADER for \_\_\_\_\_ successive weeks, at least once

each week, and in each and every number thereof; that the first publication of

notice in said newspaper was on the 10th day of October

and that the last publication was on the 10th day of October

described and sworn to before me this 14th day of October

[Signature]  
Notary Public, Shawano County, WI

My Commission Expires: Jan 8, 2017

Filed this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_ A.D., \_\_\_\_\_

Fee \$ 30.82

Clerk of County Court

**Attachment #8:**

**Attorney Opinion Letter**

**CITY OF SHAWANO**  
**OFFICE OF THE CITY ATTORNEY**

TIMOTHY J. SCHMID  
City Attorney

208 West Green Bay Street  
SHAWANO, WISCONSIN 54166

TELEPHONE  
(715) 526-3191  
FAX: (715) 524-3526

September 30, 2013

Lorna S. Marquardt, Mayor  
City of Shawano  
127 S. Sawyer St.  
Shawano, WI 54166

Re: Tax Increment District No. 5 Amendment  
Opinion Letter Regarding Compliance with § 66.1105(4)

Dear Mayor Marquardt:

As City Attorney for the City of Shawano, I have been asked to review the TID No. 5 Project Plan Amendment, which has been prepared by the City of Shawano with assistance from Vierbicher Associates, Inc., that adds project costs to the TID. The amendment is expected to be voted on by the Shawano City Council on October 9, 2013. In accordance with my duties, I have reviewed the Project Plan and the resolution to be considered by the City Council.

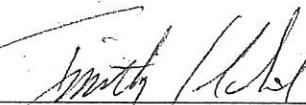
Based upon the foregoing documents and the information submitted to me, it is my opinion that the Project Plan Amendment is complete and complies with § 66.1105(4).

I am providing you with a copy of this letter which should be attached to the Project Plan Amendment, assuming it is adopted by the City Council. Any questions regarding this opinion may be directed to me.

Very truly yours,

CITY OF SHAWANO

By

  
\_\_\_\_\_  
Timothy J. Schmid

TJS:ame  
cc: Ben Zellers, Vierbicher Associates ✓

**Attachment #9:**

**JRB Meeting Minutes**

**CITY OF SHAWANO  
JOINT REVIEW BOARD  
FIRST MEETING ON THE AMENDMENT OF  
TAX INCREMENT DISTRICTS NO. 3, NO. 4, AND NO. 5**

Shawano City Hall  
127 S. Sawyer St., Shawano, WI  
Thursday, September 26, 2013, 3:00 pm

MEETING MINUTES

1. The meeting was called to order at 3:20 pm.
2. Present: Woody Davis, City of Shawano; Arlyn Tober, Shawano County; Clark Wagner, Northeast Technical College.  
Also present: Ben Zellers, Vierbicher Associates; Brian Knapp, Shawano City Administrator; Russell Schmidt.
3. *Appointment of at-large member:* Motion made by Davis, seconded by Tober, to confirm Russell Schmidt as at-large Joint Review Board representative. Motion carried 3-0.
4. *Appointment of chairperson:* Motion made by Tober, seconded by Schmidt, to confirm Woody Davis as Joint Review Board Chair. Motion carried 4-0.  
  
Gail Moesch, Shawano School District representative, arrived at 3:23 pm.
5. *Review of TID #3 Project Plan Amendment:* Zellers reviewed the proposed Project Plan amendment, the main purpose of which is to add funds to the TID #3 budget, primarily for a building improvement program. Knapp explained that the building improvement program could be used for potential matching grants for property improvements within the TID. Tober asked about how much longer the TID would be open due to the amendment. Zellers stated that current projections estimate the TID would remain open three years longer due to the amendment.
6. *Review of TID #4 Project Plan Amendment:* Zellers reviewed the proposed Project Plan amendment, discussing the components of the \$1.5 million included in the amendment. The budget numbers in the document would serve as the remaining TID budget through the end of the TID's life, and include funds for such things as infrastructure, development incentives, and administration costs. Knapp explained that administration costs would primarily go towards economic development staff to promote the downtown area and redevelopment.
7. *Review of TID #5 Project Plan Amendment:* Zellers reviewed the proposed Project Plan amendment. The amended budget includes additional funds for infrastructure, site development costs, development incentives, and administration costs. Administration costs would primarily go towards business attraction and promoting development in the industrial park that is inside the TID boundary. Tober asked how much longer the TID would be open due to the proposed amendment. Zellers stated that current projections estimate the TID would remain open five years longer due to the amendment.
8. *Set Date of Next JRB Meeting:* The Board scheduled its next meeting for 2:30 pm on Monday, October 21, 2013.
9. Motion by Wagner, seconded by Davis, to adjourn the meeting. Motion carried, 5-0. Meeting adjourned at 4:13 pm.

**CITY OF SHAWANO  
JOINT REVIEW BOARD (JRB)  
FINAL MEETING ON THE AMENDMENT OF  
TAX INCREMENT DISTRICTS NO. 3, NO. 4, AND NO. 5**

Shawano City Hall  
127 S. Sawyer St., Shawano, WI  
Monday, October 21, 2013, 2:30 pm

MEETING MINUTES

1. The meeting was called to order by Chair Woody Davis at 2:31 pm.
2. Present: Woody Davis, City of Shawano; Arlyn Tober, Shawano County; Clark Wagner, Northeast Technical College.  
Also present: Ben Zellers, Vierbicher Associates; Brian Knapp, Shawano City Administrator.
3. *Approval of minutes from 9/26/13 meeting:* Motion by Tober, seconded by Wagner to approve the 9/26/13 JRB minutes. Motion carried 3-0.  
  
Gail Moesch, Shawano School District representative, arrived at 2:34 pm.
4. *Review of TID No. 3 Project Plan Amendment:* Zellers stated that the Amendment was the same as the version reviewed by the JRB at its initial meeting. Tober asked about ½ mile language. Zellers stated that when the TID No. 3 plan was adopted state statute did not provide for expenditures within ½ mile of the TID that benefit the TID. However, statutes have since been modified, and amendment to a previously adopted plan can include language allowing such expenditures.
5. *Review of City Council resolution adopting TID No. 3 Project Plan Amendment:* Zellers stated that a copy of the resolution was included in the JRB materials, and that it passed the Council on a 6-0 vote.
6. *Consideration of JRB resolution approving City Council Amendment of TID No. 3:* Motion by Tober, seconded by Wagner to adopt the JRB resolution approving amendment of TID No. 3. Motion carried 4-0.
7. *Review of TID No. 4 Project Plan Amendment:* Zellers stated that an error on Table #1 in the Plan that had been pointed out at the last JRB meeting was corrected, but that no other changes had been made to the Amendment since the JRB's last meeting.
8. *Review of City Council resolution adopting TID No. 4 Project Plan Amendment:* Zellers stated that a copy of the resolution was included in the JRB materials, and that it passed the Council on a 6-0 vote.
9. *Consideration of JRB resolution approving City Council Amendment of TID No. 4:* Motion by Moesch, seconded by Tober, to adopt the JRB resolution approving amendment of TID No. 4. Motion carried 4-0.
10. *Review of TID No. 5 Project Plan Amendment:* Zellers stated that the Amendment was the same as the version reviewed by the JRB at its initial meeting.

11. *Review of City Council resolution adopting TID No. 5 Project Plan Amendment:* Zellers stated that a copy of the resolution was included in the JRB materials, and that it passed the Council on a 6-0 vote.
12. *Consideration of JRB resolution approving City Council Amendment of TID No. 5:* Motion by Wagner, seconded by Tober, to adopt the JRB resolution approving amendment of TID No. 5. Motion carried 4-0.
13. Zellers stated that the City was in the initial discussions on potentially creating a new TID, and that further JRB meetings would need to be held in the event that creation of a new TID moves forward. Motion by Wagner, seconded by Tober, to adjourn the meeting. Motion carried 4-0. Meeting adjourned at 2:50 pm.

Minutes recorded by Ben Zellers.

M:\Shawano, City of\130165\_TID Analysis\Task 2 Element 2-TID Amendments\JRB\JRB Minutes - 2nd Meeting.doc