

**MEETING AGENDA**  
**JOINT REVIEW BOARD ANNUAL MEETING**  
**CITY OF PLYMOUTH, WISCONSIN**  
**WEDNESDAY JULY 10, 2024 @ 9:00 A.M.**

**Plymouth City Hall**  
**Room 210**  
**128 Smith Street**  
**Plymouth, WI 53073**

Members Present:

\_\_\_\_ Mayor Pohlman  
\_\_\_\_ Grace Meyer, At-  
Large Member  
\_\_\_\_ Tom Wegner,  
Sheboygan County  
\_\_\_\_ Amy Williams,  
Plymouth School District  
\_\_\_\_ John Wyatt,  
Technical College Rep.

Staff:

\_\_\_\_ Tim Blakeslee  
\_\_\_\_ Paul Seymour  
\_\_\_\_ Chris Russo

Alternates:

1. Call to order and roll call.
2. Approve July 6, 2023 Meeting Minutes.
3. Review of Tax Incremental Finance District #4, #5, and #6 Annual Reports and Status.
4. Approve Resolution 1 of 2024 of the Joint Review Board acknowledging filing of annual report and compliance with the annual meeting requirement.
5. Adjournment.

It is likely 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, please contact the City of Plymouth ADA Coordinator Leah Federwisch, located in the Plymouth Utilities office at 900 County Road PP, Plymouth, WI or call 920-893-3853.

**CITY OF PLYMOUTH  
JOINT REVIEW BOARD  
THURSDAY, JULY 6, 2023  
ROOM 210, PLYMOUTH CITY HALL, 128 SMITH STREET, PLYMOUTH, WI**

**Official Meeting Minutes**

**I. Call to Order/Roll Call** The Joint Review Board held a meeting on Thursday, July 6, 2023 at 8:00 am. Members present were Mayor Pohlman, Tom Wegner, and Amy Williams. City Administrator/Utilities Manager Tim Blakeslee, Interim Finance Director Chris Russo and City Clerk Anna Voigt were also present.

**II. Approve July 11, 2022 Meeting Minutes.** Motion by Wegner, seconded by Williams to approve the meeting minutes. Unanimous aye vote was cast.

**III. Review of Tax Incremental Finance District #4, #5, and #6 Annual Reports and Status.** City Administrator/Utilities Manager Blakeslee reviewed the 2022 TID Annual Reports for TID's 4,5 and 6. The board discussed the reports. Mayor Pohlman stated with the closing of TID 4 the City will open a new one. TID 4 will be paid off in 2023 and close in 2024. Discussion concluded.

**IV. Approve Resolution 01-2023 of the Joint Review Board acknowledging filing of annual report and compliance with the annual meeting requirement.** Motion by Wegner, seconded by Williams to approve the resolution as presented. On the call of the roll, all voted aye. Motion carries.

**Adjournment.** Unanimous aye vote to adjourn the meeting. At 9:10 AM Motion carried.

Respectfully Submitted by Anna Voigt, City Clerk

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2023</b> WI Dept of Revenue
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Section 1 – Municipality and TID					
Co-muni code <b>59271</b>	Municipality <b>PLYMOUTH</b>		County <b>SHEBOYGAN</b>	Due date <b>07/01/2024</b>	Report type <b>AMENDED</b>
TID number <b>004</b>	TID type <b>4</b>	TID name <b>TID #4</b>	Creation date <b>09/11/2001</b>	Mandatory termination date <b>09/26/2024</b>	Expected termination date <b>N/A</b>

Section 2 – Beginning Balance	Amount
TID fund balance at beginning of year	<b>\$2,801,780</b>

Section 3 – Revenue	Amount
Tax increment	\$2,387,501
Investment income	\$98,345
Debt proceeds	
Special assessments	
Shared revenue	\$69,272
Sale of property	
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Grants	
Other revenue	
Source                      Unrealized Gain	\$24,477
<b>Total Revenue (deposits)</b>	<b>\$2,579,595</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2023</b> WI Dept of Revenue
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<b>Section 4 – Expenditures</b>	<b>Amount</b>
<b>Capital expenditures</b>	
Administration	\$6,082
Professional services	\$8,952
Interest and fiscal charges	\$102,412
DOR fees	\$150
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	\$1,950,000
Environmental costs	
Real property assembly costs	
Allocation to another TID	
Developer grants	
Developer name Great Lakes Cheese Inc	\$0
Developer name Sartori Food Corporation	\$0
Transfer to other funds	
Fund Loan Repayment to RLF for Willow Rd & RR Corr	\$222,248
Other expenditures	
<b>Total Expenditures</b>	<b>\$2,289,844</b>

<b>Section 5 – Ending Balance</b>	<b>Amount</b>
<b>TID fund balance at end of year</b>	<b>\$3,091,531</b>
<b>Future costs</b>	<b>\$1,963,424</b>
<b>Future revenue</b>	
<b>Surplus or deficit</b>	<b>\$1,128,107</b>

Form PE-300	<b>TID Annual Report</b>	<b>2023</b> WI Dept of Revenue
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<b>Section 6 – TID New Construction</b>
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Current Year TID New Construction Values				
TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
004	\$2,542,700	\$0	\$0	\$2,542,700
005	\$637,500	\$-5,500	\$0	\$632,000
006	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$3,180,200</b>	<b>\$-5,500</b>	<b>\$0</b>	<b>\$3,174,700</b>

Current Year Allowable Levy Increase Attributable to TID NNC					
TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
004	\$2,542,700	\$959,794,200	0.26	\$4,294,981	\$11,167
005	\$632,000	\$959,794,200	0.07	\$4,294,981	\$3,006
006	\$0	\$959,794,200	0.00	\$4,294,981	\$0
<b>Total</b>	<b>\$3,174,700</b>	<b>\$959,794,200</b>	<b>0.33</b>	<b>\$4,294,981</b>	<b>\$14,173</b>

Current Year Actual TID NNC Impact to Municipal Levy	
Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$14,173	\$0.14173

Form PE-300	<b>TID Annual Report</b>	<b>2023</b> WI Dept of Revenue
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Section 7 – Preparer/Contact Information	
Preparer name <b>Anna Voigt</b>	Preparer title <b>Clerk</b>
Preparer email <b>avoigt@plymouthgov.com</b>	Preparer phone <b>(920) 893-3738</b>
Contact name <b>Timothy Blakeslee</b>	Contact title <b>City Administrator / Utilities Manager</b>
Contact email <b>tblakeslee@plymouthwi.gov</b>	Contact phone <b>(920) 893-1271</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2023</b> WI Dept of Revenue
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Section 1 – Municipality and TID					
Co-muni code <b>59271</b>	Municipality <b>PLYMOUTH</b>		County <b>SHEBOYGAN</b>	Due date <b>07/01/2024</b>	Report type <b>AMENDED</b>
TID number <b>005</b>	TID type <b>5</b>	TID name <b>TID #5</b>	Creation date <b>01/29/2008</b>	Mandatory termination date <b>01/29/2028</b>	Expected termination date <b>N/A</b>

Section 2 – Beginning Balance	Amount
TID fund balance at beginning of year	<b>\$43,903</b>

Section 3 – Revenue	Amount
Tax increment	\$317,614
Investment income	
Debt proceeds	
Special assessments	
Shared revenue	\$14,968
Sale of property	
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Source                      Due to RLF for Clifford St	\$750,000
Grants	
Other revenue	
Total Revenue (deposits)	<b>\$1,082,582</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2023</b> WI Dept of Revenue
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<b>Section 4 – Expenditures</b>	<b>Amount</b>
<b>Capital expenditures</b>	\$814,726
<b>Administration</b>	\$3,526
<b>Professional services</b>	\$374
<b>Interest and fiscal charges</b>	\$31,294
<b>DOR fees</b>	\$150
<b>Discount on long-term debt</b>	
<b>Debt issuance costs</b>	
<b>Principal on long-term debt</b>	\$210,000
<b>Environmental costs</b>	
<b>Real property assembly costs</b>	
<b>Allocation to another TID</b>	
<b>Developer grants</b>	
Developer name    RDA Project - Cheese Counter - 133 E Mill	\$50,000
<b>Transfer to other funds</b>	
<b>Other expenditures</b>	
Name                      Unrealized Loss on Investments	\$2,101
<b>Total Expenditures</b>	<b>\$1,112,171</b>

<b>Section 5 – Ending Balance</b>	<b>Amount</b>
<b>TID fund balance at end of year</b>	<b>\$14,314</b>
<b>Future costs</b>	<b>\$895,000</b>
<b>Future revenue</b>	
<b>Surplus or deficit</b>	<b>\$-880,686</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2023</b> WI Dept of Revenue
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<b>Section 6 – TID New Construction</b>
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Current Year TID New Construction Values				
TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
004	\$2,542,700	\$0	\$0	\$2,542,700
005	\$637,500	\$-5,500	\$0	\$632,000
006	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$3,180,200</b>	<b>\$-5,500</b>	<b>\$0</b>	<b>\$3,174,700</b>

Current Year Allowable Levy Increase Attributable to TID NNC					
TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
004	\$2,542,700	\$959,794,200	0.26	\$4,294,981	\$11,167
005	\$632,000	\$959,794,200	0.07	\$4,294,981	\$3,006
006	\$0	\$959,794,200	0.00	\$4,294,981	\$0
<b>Total</b>	<b>\$3,174,700</b>	<b>\$959,794,200</b>	<b>0.33</b>	<b>\$4,294,981</b>	<b>\$14,173</b>

Current Year Actual TID NNC Impact to Municipal Levy	
Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$14,173	\$0.14173

Form PE-300	<b>TID Annual Report</b>	<b>2023</b> WI Dept of Revenue
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Section 7 – Preparer/Contact Information	
Preparer name <b>Anna Voigt</b>	Preparer title <b>Clerk</b>
Preparer email <b>avoigt@plymouthgov.com</b>	Preparer phone <b>(920) 893-3738</b>
Contact name <b>Timothy Blakeslee</b>	Contact title <b>City Administrator / Utilities Manager</b>
Contact email <b>tblakeslee@plymouthwi.gov</b>	Contact phone <b>(920) 893-1271</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2023</b> WI Dept of Revenue
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Section 1 – Municipality and TID					
Co-muni code <b>59271</b>	Municipality <b>PLYMOUTH</b>		County <b>SHEBOYGAN</b>	Due date <b>07/01/2024</b>	Report type <b>AMENDED</b>
TID number <b>006</b>	TID type <b>5</b>	TID name <b>TID #6</b>	Creation date <b>12/07/2010</b>	Mandatory termination date <b>12/07/2030</b>	Expected termination date <b>N/A</b>

Section 2 – Beginning Balance	Amount
TID fund balance at beginning of year	<b>\$-825,972</b>

Section 3 – Revenue	Amount
Tax increment	\$131,013
Investment income	
Debt proceeds	
Special assessments	
Shared revenue	\$2,598
Sale of property	
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Grants	
Other revenue	
Source Contractual Penalty Revenue	\$1,923
<b>Total Revenue (deposits)</b>	<b>\$135,534</b>

<b>Form PE-300</b>	<b>TID Annual Report</b>	<b>2023</b> WI Dept of Revenue
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<b>Section 4 – Expenditures</b>	<b>Amount</b>
<b>Capital expenditures</b>	
<b>Administration</b>	\$529
<b>Professional services</b>	\$224
<b>Interest and fiscal charges</b>	\$19,925
<b>DOR fees</b>	\$150
<b>Discount on long-term debt</b>	
<b>Debt issuance costs</b>	
<b>Principal on long-term debt</b>	\$85,000
<b>Environmental costs</b>	
<b>Real property assembly costs</b>	
<b>Allocation to another TID</b>	
<b>Developer grants</b>	
Developer name    N/A	\$0
<b>Transfer to other funds</b>	
<b>Other expenditures</b>	
<b>Total Expenditures</b>	<b>\$105,828</b>

<b>Section 5 – Ending Balance</b>	<b>Amount</b>
<b>TID fund balance at end of year</b>	<b>\$-796,266</b>
<b>Future costs</b>	<b>\$0</b>
<b>Future revenue</b>	
<b>Surplus or deficit</b>	<b>\$-796,266</b>

Form PE-300	<b>TID Annual Report</b>	<b>2023</b> WI Dept of Revenue
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<b>Section 6 – TID New Construction</b>
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Current Year TID New Construction Values				
TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
004	\$2,542,700	\$0	\$0	\$2,542,700
005	\$637,500	\$-5,500	\$0	\$632,000
006	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$3,180,200</b>	<b>\$-5,500</b>	<b>\$0</b>	<b>\$3,174,700</b>

Current Year Allowable Levy Increase Attributable to TID NNC					
TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
004	\$2,542,700	\$959,794,200	0.26	\$4,294,981	\$11,167
005	\$632,000	\$959,794,200	0.07	\$4,294,981	\$3,006
006	\$0	\$959,794,200	0.00	\$4,294,981	\$0
<b>Total</b>	<b>\$3,174,700</b>	<b>\$959,794,200</b>	<b>0.33</b>	<b>\$4,294,981</b>	<b>\$14,173</b>

Current Year Actual TID NNC Impact to Municipal Levy	
Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$14,173	\$0.14173

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Contact email <b>tblakeslee@plymouthwi.gov</b>	Contact phone <b>(920) 893-1271</b>

## RESOLUTION NO. 1 of 2024

### A RESOLUTION ACKNOWLEDGING FILING OF ANNUAL REPORT AND COMPLIANCE WITH ANNUAL MEETING REQUIREMENT FOR FISCAL YEAR 2023

**WHEREAS**, Wis. Stat. 66.1105(4m)(f) requires that the Joint Review Board (“JRB”) meet annually on July 1, or when an annual report under Wis. Stat. 66.1105(6m)(c)(intro.) becomes available, to view the annual report and to review the performance and status of each district governed by the JRB; and

**WHEREAS**, the City has filed an annual report with the Wisconsin Department of Revenue for the following districts:

Tax Incremental Finance District No. 4; Tax Incremental Finance District No. 5; Tax Incremental Finance District No. 6; and

**WHEREAS**, a copy of the annual report has been provided to each overlying taxing jurisdiction; and

**WHEREAS**, the JRB met on July 10, 2024 to review the annual reports and the performance and status of the districts governed by the JRB.

**NOW, THEREFORE, BE IT RESOLVED**, that the City of Plymouth has complied with its reporting requirement under Wis. Stat. 66.1105(6m)(c)(intro.) and requirement to hold an annual JRB meeting under Wis. Stat. 66.1105(4m)(f).

Adopted: July 10, 2024

#### JOINT REVIEW BOARD

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Sheboygan County

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City of Plymouth

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Plymouth School District

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Public Member

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Lakeshore Technical College District

Resolution Requested By: Tim Blakeslee, City Administrator/Utilities Manager