

Notice and Agenda
City of Hartford
2019 Annual Meeting
Joint Review Board

Date: May 23, 2019

Time: 5:00 p.m.

Common Council Chambers
Lower Level City Hall - 109 North Main Street

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1. Call to Order
 2. Roll Call
 3. Introductions
 4. Review of Minutes, June 28, 2018 Meeting
 5. Appearances
 6. Review of Reports and Discussion: Tax Incremental Districts 7 & 9, Dodge County
*Member Participants: City of Hartford, Public Member, Moraine Park Technical College, Hartford Union High School, Hartford Common School, Dodge County
*No approval required; no vote taken
 7. Review of Reports and Discussion: Tax Incremental Districts 6, 8, 10 and 11, Washington County
*Member Participants: City of Hartford, Public Member, Moraine Park Technical College, Hartford Union High School, Hartford Common School, Washington County
*No approval required; no vote taken
 8. Adjournment

The Joint Review Board reserves the right to alter the presentation schedule as circumstances warrant.

“Persons with disabilities requiring special accommodations for attendance at the meeting should contact City Clerk at least one (1) business day prior to the meeting.”

“Members of the Common Council may attend the above meeting. Pursuant to State ex. rel. Badke v. Greendale Village Board, 173 Wis.2d 553, 494 N W 2d 408 (1993) such attendance may be considered a meeting of the Common Council. This notice is given so that members of the Common Council may attend the meeting without violating the open meeting law.”

City of Hartford
Tax Incremental District Review/Annual Meeting
Joint Review Board Members, 2019

Aldersperson Barry Wintringer - Chairperson
City of Hartford
109 N. Main Street
Hartford, WI 53027

District Administrator Dr. Attila Weninger
Hartford Union High School
805 Cedar Street
Hartford, WI 53027

Jeff Becker, Board President
School District of Hartford Joint 1
402 W. Sumner Street
Hartford, WI 53027

Laurie Barz
Economic and Workforce Development
Moraine Park Technical College
N173 W21150 Northwest Passage Way
Jackson, WI 53037

Don Kriefall
Washington County Government Center
432 East Washington Street, Suite 3029
West Bend, WI 53095

Dodge County Chairman Russell Kottke
Dodge County Administration Building
127 E. Oak Street
Juneau, WI 53039

Citizen Member Ken Mikulec

MINUTES OF THE CITY OF HARTFORD ANNUAL MEETING

TAX INCREMENTAL DISTRICTS 2017 REVIEW

6 & 8 (WASHINGTON COUNTY)

7 & 9 (DODGE COUNTY)

JUNE 28, 2018, 5:00 P.M.

The Joint Review Board met in the Common Council Chambers, City Hall, 109 N. Main Street, City of Hartford WI. The meeting was called to order at 5:00 p.m. by the City of Hartford Common Council President Barry Wintinger.

Council President Wintringer noted that all members were present.

Council President Wintringer requested that members introduce themselves:

Russell Kottke, Board Chairman, Dodge County
Josh Schoemann, Washington County Administrator
Carrie Kasubaski, Director of Finance, Moraine Park Technical College
Barry Wintringer, Common Council President, City of Hartford, standing in for the Chairman, City of Hartford Mayor Timothy C. Michalak
Jeff Becker, Board President, School District of Hartford Joint 1
Attila Weninger, District Administrator, Hartford Union High School
Ken Mikulec, Taxpayer Representative

Also present was Justin Drew, Director of Planning and Development, City of Hartford

Council President Wintringer asked for a motion to approve the minutes of June 28, 2017. Motion by [unknown], second by [unknown] to approve minutes. Motion carried.

Council President Wintringer requested appearances. There were no appearances.

Council President Wintringer asked Mr. Drew to begin the review of Tax Incremental Districts 6 and 8. Mr. Drew noted that Agenda Item #6 covered two TIDs in Washington County.

TID 6 was created in 2008 for Wacker Logistics, with a mandatory termination date of 2028. It is a pay as you go district which incentivized the purchase of the former Midas plant for upgrades and rehabilitation. Revenue in 2017 was \$9717. There was no expenditure because the TID started the year with a negative balance. An incentive is probable in 2018. Mr. Drew requested comments or questions. There were none.

TID 8 was created in May of 2013 and is a 20 year, 80/20 split pay as you go Industrial TID. It was done for Steelcraft (and Hartford Finishing), located in the heart of the City. Steelcraft has built a 110,000 square foot addition and intends to build an additional 60,000 square foot addition. Revenue was \$68,000, and a developer grant of \$48,500 was awarded. The grant went down compared to the previous year due to a lower assessed value on the property. The public improvement project (rebuilding of the Mill Pond wall) is half complete and future revenues from the newer addition will be used to help cover the rest of the cost. Mr. Drew requested comments or questions. There were none.

Council President Wintringer moved on to Agenda Item #7, covering the two TIDs in Dodge County. Mr. Drew noted that TID 7 is for Signicast, which covers area in both Dodge and Washington County. Since the greater portion of land and assessed value is in Dodge County, this is considered a Dodge County TID. The TID was created in 2011 and is a 20 year, 80/20 split pay as you go TID. Revenue for 2017 was \$190,000 and an expenditure grant of \$144,000 was awarded. Public purpose projects include stormwater and electric line improvements. A planned future improvement is roadway rehab in Dodge Industrial Park.

TID 9 was created in September of 2015 to facilitate expansion of Polyfirst Packaging, which now operates under a new name. It is a 20 year, 70/30 pay as you go TID and includes properties around this parcel. There has been recent development on additional properties, without incentives. Public purpose projects include roadway incentives and future road improvements. Revenue this year has been \$15,000, however no incentives were paid this year; incentive payment will begin next year. So far, the only incentive payments being contemplated are for the Polyfirst property. If other properties are involved in future, new development agreements would be required.

Mr. Drew requested comments or questions. There were none.

Mr. Drew noted that starting next year, two new districts would be added to the review, Broan NuTone and the Downtown Development TIDs.

Council President Wintringer requested a motion to adjourn. Motion by [unknown], second by Jt. 1 School Board President Becker. Motion carried.

Meeting adjourned at 5:09 p.m.

Respectfully Submitted:
Justin Drew, Recording Secretary

Compiled by Char Smelter, Planning Secretary

Daily News:
May 15, 2019

**NOTICE OF JOINT REVIEW BOARD MEETING
REGARDING THE 2019 TID ANNUAL REPORTS
FOR TAX INCREMENTAL DISTRICT (TID) NOS. 6, 7, 8, 9, 10 and 11
IN THE CITY OF HARTFORD, WISCONSIN
WASHINGTON AND DODGE COUNTIES**

NOTICE IS HEREBY GIVEN, that the City of Hartford will hold a Joint Review Board (JRB) meeting on **Thursday, May 23** at 5:00 p.m. in the Common Council Chambers of Hartford City Hall, 109 N. Main Street, Hartford, Wisconsin. The purpose of this meeting is for the JRB to review the Annual Reports for Tax Incremental Districts 6, 7, 8, 9, 10 and 11. The meeting is open to the public.

Copies of the Tax Incremental District Annual Reports are available for review during normal office hours (Monday – Friday, 7:30 a.m. – 4:30 p.m.) in the Planning Office located in Room 235 (top floor) at Hartford City Hall, 109 N. Main Street and will be provided upon request.

Dated this 15th day of May, 2019.

Lori Hetzel
City Clerk

Executive Summary

Title: Review of Reports: Tax Incremental Districts 7 & 9, Dodge County

Background: The Wisconsin Department of Revenue requires that annual Joint Review Board meetings be held to review current Tax Incremental Districts. The City of Hartford has 6 outstanding districts: 6, 7, 8, 9, 10 and 11.

The Annual Reviews cover activity in the previous year. Therefore, the 2019 Annual Review of Tax Incremental Districts covers activity in 2018.

The Joint Review Board is composed of representatives from the City and County, area School Districts (Moraine Park, Hartford Union High School, and Hartford Common School), and a Citizen member. Two of the TIDs are considered to be in Dodge County and require Dodge County representatives, and four are considered to be in Washington County and require Washington County representatives. The Department of Revenue allows one meeting for all tax incremental districts; however review and discussion should be separated by County.

The two City of Hartford Tax Incremental Districts in Dodge County are TID 7 and TID 9.

Tax Incremental District 7 was created August 9, 2011, with a mandatory termination date of August 9, 2031. It is an industrial tax incremental district encompassing two land parcels along CTH "N" in both Dodge and Washington Counties in northwest Hartford, intended to allow the property to be developed as an industrial site for the expansion of Signicast LLC. Total acreage is 53.52 acres. Because the greater base value is in Dodge County, it is considered a Dodge County TID. The beginning balance for 2018 is \$15,374. Expenditures included \$138,432 to Signicast (Development Grant), \$150 for the annual TIF fee, \$2,535 for Administration expenses (labor), and \$3,000 for Professional Services (audit fee). Revenue included \$173,039 in Tax Increment, \$7,331 in Exempt Computer Aid and \$1426 in Miscellaneous Revenue (interest). A new item last year was 'Future Revenue', to go along with 'Future Costs'. Estimation is required on this, but since it is the City's intention to match revenue to costs as closely as possible, the final number for surplus/deficit is -0-.

Tax Incremental District 9 was created September 8, 2015, with a mandatory termination date of September 8, 2035. Tax Incremental District Number 9 (TID 9) is an industrial tax incremental district encompassing nine land parcels east of Goodland Road in the northwestern area of the City of Hartford. The creation of TID 9 is intended to allow the industrial properties within TID 9 to be developed for industrial uses as well as for the expansion of PolyFirst Packaging at 2261 Innovation Way, and facilitate the completion of two public purpose projects for the City of Hartford. Total acreage is 61.55 acres. The beginning balance for 2017 was \$2,664. Expenditures included \$16,978 to ProAmPac (Development Grant), \$150 for the annual TIF fee, \$15,144 for capital expenditures, and \$3000 for Professional Services (audit fee). Revenues included \$28,755 in tax increment, \$7,851 in exempt computer aid, and \$191 in miscellaneous revenue (interest). A new item last year was 'Future Revenue', to go along with 'Future Costs'.

Estimation is required on this, but since it is the City's intention to match revenue to costs as closely as possible, the final number for surplus/deficit is -0-.

See attached for comparison information.

Recommendation: No recommendation or vote is required.

Prepared By: Justin Drew 5/10/19
Justin Drew Date
City Planner

Approved By: Steve Volkert 5/20/19
Steve Volkert Date
City Administrator

ROUTING: JOINT REVIEW BOARD: May 23, 2019

Executive Summary

Title: Review of Reports: Tax Incremental Districts 6, 8, 10 and 11, Washington County

Background: The Wisconsin Department of Revenue requires that annual Joint Review Board meetings be held to review current Tax Incremental Districts. The City of Hartford has 6 outstanding districts: 6, 7, 8, 9, 10 and 11.

The Annual Reviews cover activity in the previous year. Therefore, the 2019 Annual Review of Tax Incremental Districts covers activity in 2018.

The Joint Review Board is composed of representatives from the City and County, area School Districts (Moraine Park, Hartford Union High School, and Hartford Common School), and a Citizen member. Two of the TIDs are considered to be in Dodge County and require Dodge County representatives, and four are considered to be in Washington County and require Washington County representatives. The Department of Revenue allows one meeting for all tax incremental districts; however review and discussion should be separated by County.

The four City of Hartford Tax Incremental Districts in Washington County are TID 6, TID 8, TID 10 and TID 11.

Tax Incremental District 6 was created September 23, 2008, with a mandatory termination date of September 23, 2028. It is an industrial tax incremental district encompassing one land parcel along Grant Street in west central Hartford, intended to allow the property to be redeveloped to meet the changing demands of Hartford's extensive industrial, transportation, logistics, warehousing, and manufacturing base. Total acreage is 15.49 acres. The beginning balance for 2018 was \$1781. Expenditures included a Developer Grant of \$6372, \$150 for the annual TIF fee and \$3000 for Professional Services (audit fee). Revenue included \$9,384 in Tax Increment and \$138 in Miscellaneous Revenue (interest). A new item last year was 'Future Revenue', to go along with 'Future Costs'. Estimation is required on this, but since it is the City's intention to match revenue to costs as closely as possible, the final number for surplus/deficit is -0-.

Tax Incremental District 8 was created May 28, 2013, with a mandatory termination date of May 28, 2033. It is an industrial TID in the heart of the City, intended to allow expansion of the Steel Craft property and facilitate the completion of two public purpose projects for the City. Total acreage is 27.72 acres. The beginning balance for 2018 was \$49,411. Expenditures included \$44,097 to Hartford Investment Company (Developer Grant), \$150 for the annual TIF fee, and \$3,000 for Professional Services (audit fee). Revenue included \$59,059 in tax increment, \$2,918 in Exempt Computer Aid and \$1172 in miscellaneous revenue (interest). A new item last year was 'Future Revenue', to go along with 'Future Costs'. Estimation is required on this, but since it is the City's intention to match revenue to costs as closely as possible, the final number for surplus/deficit is -0-.

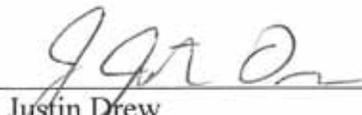
Tax Incremental District 10 was created November 3, 2016, with a mandatory termination date of November 3, 2043 OR 2050 (2043, spending period, 2050 'up to'). It is an 'In need of Rehabilitation' or conservation district encompassing forty-four land parcels in the central part of the City's corporate limits, intended to capture future growth in these areas in order to finance necessary public improvements and offer redevelopment incentives for aging, vacant or outmoded parcels within the District. Total acreage is 8.45 non-wetland acres. The beginning balance for 2018 was \$53,139. Expenditures included a Developer Grant of \$650,000, \$150 for the annual TIF fee, \$1,109,638 for capital expenditures, \$32,007 for professional services, and \$13,207 for interest & fiscal charges. Revenue included \$456 for miscellaneous revenue. A new item last year was 'Future Revenue', to go along with 'Future Costs'. Estimation is required on this, but since it is the City's intention to match revenue to costs as closely as possible, the final number for surplus/deficit is -0-.

Tax Incremental District 11 was created September 27, 2017, with a mandatory termination date of September 27, 2036. It is an industrial tax incremental district encompassing seven land parcels east of Airport Drive and west of North Wacker Drive in the northern area of the City, intended to allow for expansion of Broan-NuTone and facilitate completion of multiple public purpose projects. Total acreage is 39.12 acres. The beginning balance for 2018 was (\$999). Negative numbers are represented in red on the reports summary spreadsheet. Expenditures included \$150 for the annual TIF fee, \$1 for interest on cash advances, \$12,321 for Capital Expenditures and \$13,227 for Debt Issuance Costs. Revenue included \$522,987 for Other Revenue Sources (note premium and proceeds ltd). A new item last year was 'Future Revenue', to go along with 'Future Costs'. Estimation is required on this, but since it is the City's intention to match revenue to costs as closely as possible, the final number for surplus/deficit is -0-.

See attached for comparison information.

Recommendation: No recommendation or vote is required.

Prepared By:


Justin Drew
City Planner


Date

Approved By:


Steve Volkert
City Administrator


Date

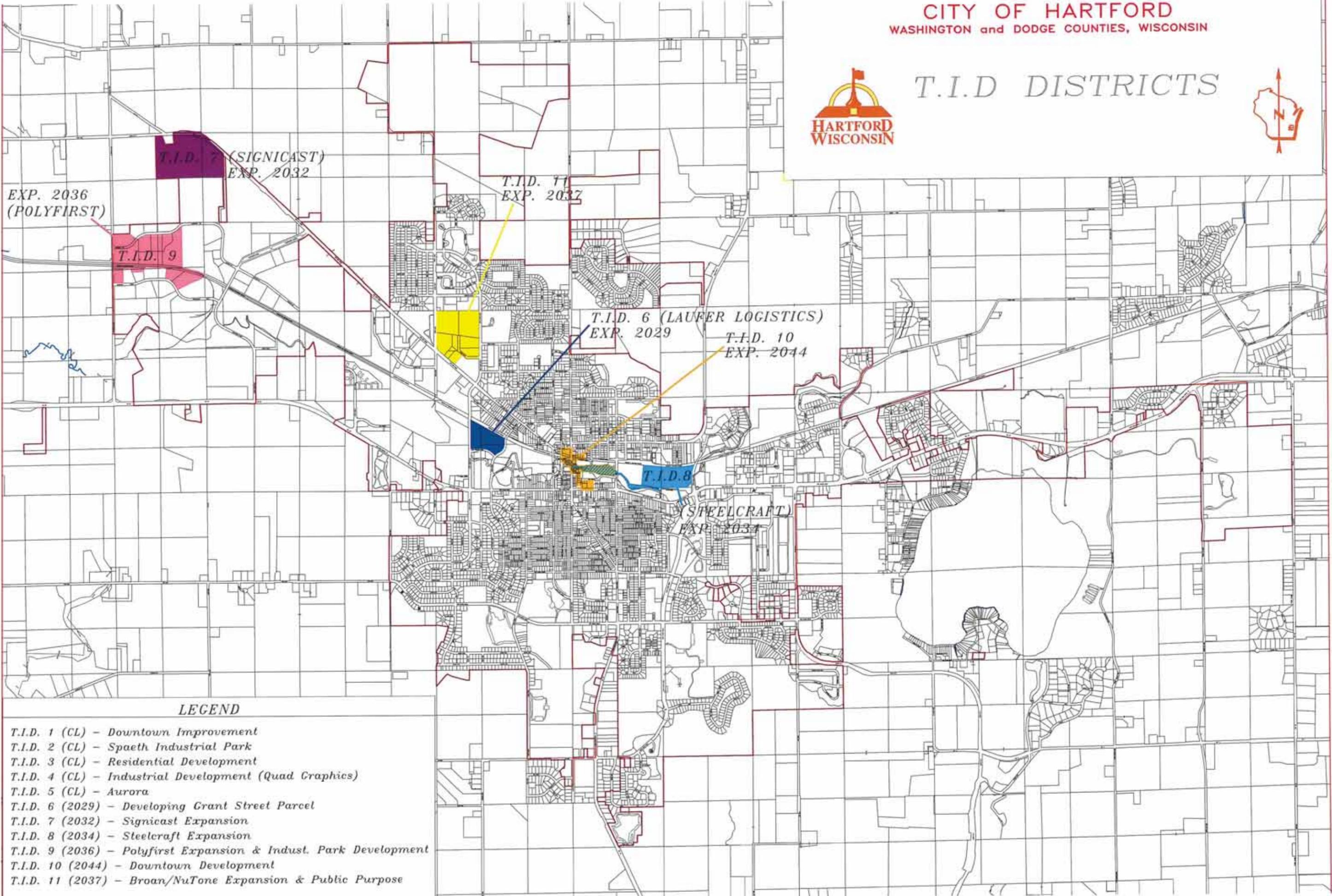
ROUTING: JOINT REVIEW BOARD: May 23, 2019

TID Comparisons, Year to Year				
TID 6	2016	2017	2018	Wacker Logistics
Revenue/ Tax Increment	\$6,230.00	\$9,714.00	\$9,522.00	
Expenditure/ Developer Grants	\$0.00	\$0.00	\$9,522.00	
TID 7	2016	2017	2018	Signicast
Revenue/ Tax Increment	\$187,827.00	\$180,568.00	\$181,796.00	
Expenditure/ Developer Grants	\$150,262.00	\$144,454.00	\$144,117.00	
TID 8	2016	2017	2018	Steel Craft
Revenue/ Tax Increment	\$68,270.00	\$64,556.00	\$63,149.00	
Expenditure/ Developer Grants	\$51,466.00	\$48,495.00	\$47,247.00	
TID 9	2016	2017	2018	Dodge Industrial Park
Revenue/ Tax Increment	\$0.00	\$6,765.00	\$36,797.00	
Expenditure/ Developer Grants	\$0.00	\$0.00	\$35,272.00	
TID 10			2018	Downtown Redevelopment
Revenue/ Tax Increment			\$456.00	
Expenditure/ Developer Grants			\$1,805,002.00	
TID 11			2018	Broan
Revenue/ Tax Increment			-\$515,939.00	
Expenditure/ Developer Grants			\$25,699.00	

Tax Incremental District Annual Reports Summary, 2018, City of Hartford - For Review Meeting May 23											
Note: At State's Request, all numbers are rounded to nearest dollar											
TID 6 - WASHINGTON COUNTY			TID 7 - DODGE COUNTY*			TID 8 - WASHINGTON COUNTY			TID 9 - DODGE COUNTY		
Code: 66236	Municipality: Hartford		Code: 66236	Municipality: Hartford		Code: 66236	Municipality: Hartford		Code: 14230	Municipality: Hartford	
Year: 2018	Report Type: Final		Year: 2018	Report Type: Final		Year: 2018	Report Type: Final		Year: 2018	Report Type: Final	
TID Type: 5 - Industrial Post -04			TID Type: 5 - Industrial Post -04			TID Type: 5 - Industrial Post -04			TID Type: 5 - Industrial Post -04		
Creation Date: 9/23/2008			Creation Date: 8/9/2011			Creation Date: 5/28/13			Creation Date: 9/8/2015		
Mandatory Termination Date: 9/23/2028			Mandatory Termination Date: 8/9/2031			Mandatory Termination Date: 5/28/2033			Mandatory Termination Date: 9/8/2035		
Beginning Balance: \$1,781			Beginning Balance: \$15,374			Beginning Balance: \$49,411			Beginning Balance: \$2,664		
Expenditures:			Expenditures:			Expenditures:			Expenditures:		
Developer Grants: \$6,372			Developer Grants: \$138,432			Developer Grants: \$44,097			Developer Grants: \$16,978.00		
Laufer			Signicast			Steelcraft/Hartford Investment Co.			ProAmPac		
Funds Allocated to Another TID? No			Funds Allocated to Another TID? No			Funds Allocated to Another TID? No			Funds Allocated to Another TID? No		
Other Expenditures: \$150			Other Expenditures: \$150			Other Expenditures: \$150			Other Expenditures: \$150		
Annual TIF Fee			Annual TIF Fee			Annual TIF Fee			Annual TIF Fee		
Capital Expenditures: 0			Capital Expenditures: \$0			Capital Expenditures: \$0			Capital Expenditures: \$15,144.00		
Administration 0			Administration Labor \$2,535			Administration \$0			Administration 0		
Professional Services: Audit fee \$3,000			Professional Services: Audit fee \$3,000			Professional Services: Audit fee \$3,000			Professional Services: Audit fee \$3,000		
Interest and Fiscal Charges \$0			Interest and Fiscal Charges \$0			Interest and Fiscal Charges \$0			Interest and Fiscal Charges \$0		
Discount on Long-Term Debt 0			Discount on Long-Term Debt 0			Discount on Long-Term Debt 0			Discount on Long-Term Debt 0		
Debt Issuance Costs 0			Debt Issuance Costs 0			Debt Issuance Costs 0			Debt Issuance Costs 0		
Principal on Long-Term Debt 0			Principal on Long-Term Debt 0			Principal on Long-Term Debt 0			Principal on Long-Term Debt 0		
Environmental Costs 0			Environmental Costs 0			Environmental Costs 0			Environmental Costs 0		
Real Property Assembly Costs 0			Real Property Assembly Costs 0			Real Property Assembly Costs 0			Real Property Assembly Costs 0		
Total Expenditures: \$9,522			Total Expenditures: \$144,117			Total Expenditures: \$47,247			Total Expenditures: \$35,272		
Revenues:			Revenues:			Revenues:			Revenues:		
Funds Allocated from Another TID? No			Funds Allocated from Another TID? No			Funds Allocated from Another TID? No			Funds Allocated from Another TID? No		
Development Guarantees \$0.00			Development Guarantees 0			Development Guarantees 0			Development Guarantees 0		
Transfer From Other Funds \$0.00			Transfer From Other Funds 0			Transfer From Other Funds 0			Transfer From Other Funds 0		
Other Grant Sources \$0.00			Other Grant Sources 0			Other Grant Sources 0			Other Grant Sources 0		
Other Revenue Sources \$0.00			Other Revenue Sources 0			Other Revenue Sources 0			Other Revenue Sources 0		
Tax Increment \$9,384.00			Tax Increment \$173,039			Tax Increment \$59,059			Tax Increment \$28,755		
Investment Income \$0.00			Investment Income 0			Investment Income 0			Investment Income 0		
Special Assessments \$0.00			Special Assessments 0			Special Assessments 0			Special Assessments 0		
Exempt Computer Aid \$0.00			Exempt Computer Aid \$7,331			Exempt Computer Aid \$2,918			Exempt Computer Aid \$7,851		
Miscellaneous Revenue Interest \$138.00			Miscellaneous Revenue Interest \$1,426			Miscellaneous Revenue Interest \$1,172			Miscellaneous Revenue Interest \$191		
Sale of Property \$0.00			Sale of Property 0			Sale of Property 0			Sale of Property 0		
Total Revenues: \$9,522			Total Revenues: \$181,796			Total Revenues: \$63,149			Total Revenues: \$36,797		
Ending Balance:			Ending Balance:			Ending Balance:			Ending Balance:		
Balance at End of Fiscal Year \$1,781			Balance at End of Fiscal Year \$53,053			Balance at End of Fiscal Year \$65,313			Balance at End of Fiscal Year \$4,189		
Future Project Costs \$106,730			Future Project Costs \$2,416,401.00			Future Project Costs \$1,550,313			Future Project Costs \$1,328,881		
Future Revenue \$104,949			Future Revenue 2363348			Future Revenue \$1,485,000			Future Revenue \$1,324,692		
Surplus/Deficit: \$0			Surplus/Deficit: \$0			Surplus/Deficit: \$0			Surplus/Deficit: \$0		
			*TID 7 is filed under Washington County in State records but per the Department of Administration needs to be reviewed by Dodge County Representative due to the greater base value being in Dodge County.								



T.I.D. DISTRICTS



LEGEND

- T.I.D. 1 (CL) - Downtown Improvement
- T.I.D. 2 (CL) - Spaeth Industrial Park
- T.I.D. 3 (CL) - Residential Development
- T.I.D. 4 (CL) - Industrial Development (Quad Graphics)
- T.I.D. 5 (CL) - Aurora
- T.I.D. 6 (2029) - Developing Grant Street Parcel
- T.I.D. 7 (2032) - Signicast Expansion
- T.I.D. 8 (2034) - Steelcraft Expansion
- T.I.D. 9 (2036) - Polyfirst Expansion & Indust. Park Development
- T.I.D. 10 (2044) - Downtown Development
- T.I.D. 11 (2037) - Broan/NuTone Expansion & Public Purpose