

September 11, 2025

ANNUAL TAX INCREMENTAL DISTRICT REPORT FOR:

Village of Cameron, Wisconsin

Tax Incremental District No. 1



Prepared by:

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BUILDING COMMUNITIES. IT'S WHAT WE DO.

Annual Tax Incremental District Report

Village of Cameron, Wisconsin Tax Incremental District No. 1

Purpose: State law requires municipalities with an active Tax Incremental District (TID) to electronically file an Annual Report for each TID by July 1 of each calendar year. This is a summary of that filing to be used at the annually required meeting of the standing Joint Review Board.

District Summary: Tax Incremental District No. 1 (“District”) was created on August 8, 2005 as a mixed-use district. The District has not been amended but the Joint Review Board approved extending TID No. 1 in 2020 to allow for an additional three years due to 2013 Wisconsin Act 145. The Act reduced local property taxes for tech colleges and consequently reduced tax increment district revenues throughout the state.

The TID’s expenditure period ended on August 8, 2020 and has a mandatory termination date of August 8, 2028. The Village will seek to close the District in 2026 to receive a final year of increment in 2027. There are outstanding payments due on the 2020 Bonds, however the Village may prepay these beginning in October 2026.

Background Data:	Base Value	\$2,317,500
	Incremental Value (as of January 1, 2025)	\$22,010,900
	Year End Cash Balance (2024)	\$926,698
	Projected Closure (based on current cash flow*)	2026
	Original Projected Closure**	2029

* The projected closure year identified is based on current cash flow projections only.

** Reflects the projected closure date at the time of TID creation, or most recent Project Plan amendment.

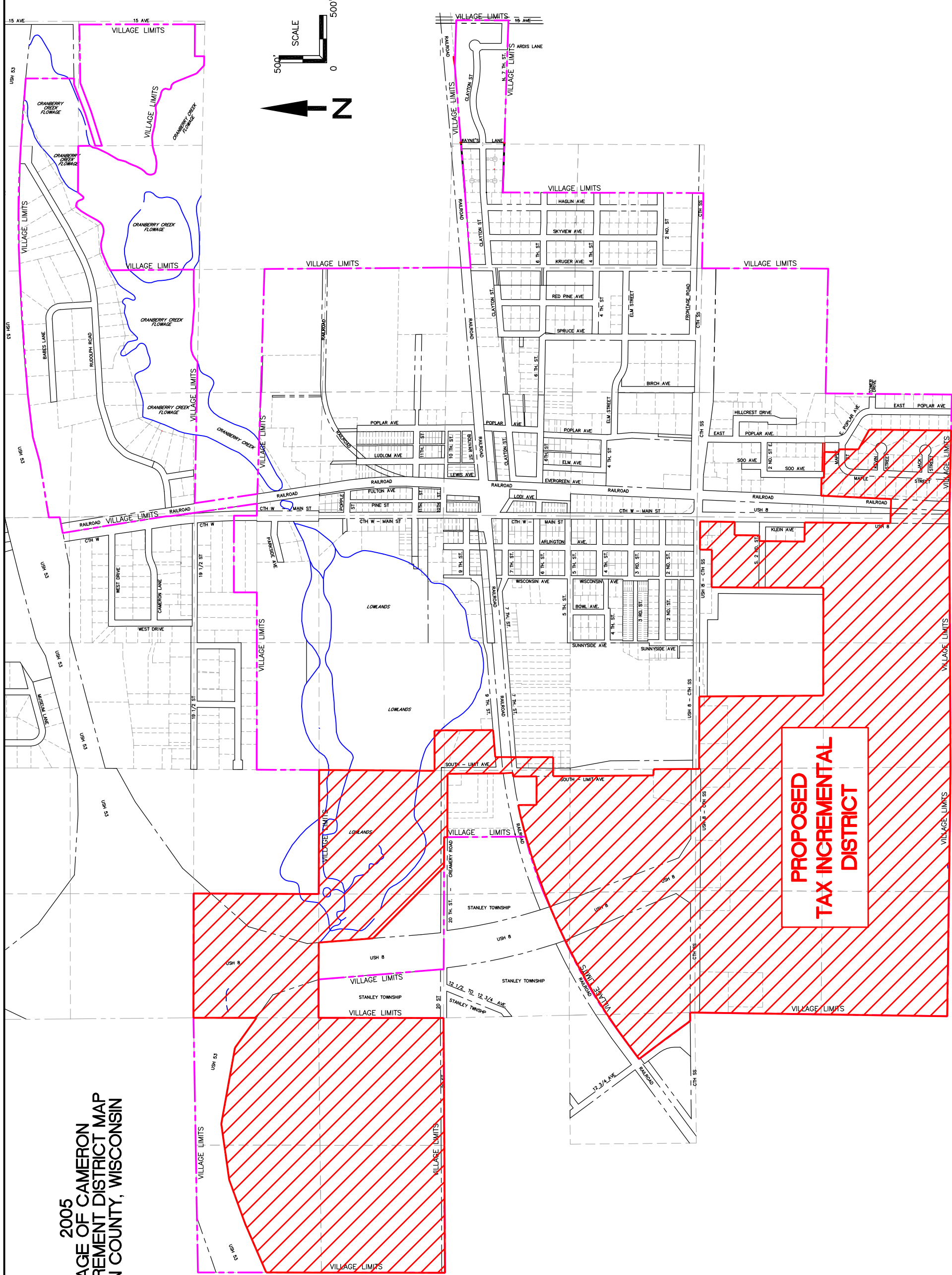
**Joint Review Board
Action:**

Resolution acknowledging filing of Annual TID Report and compliance with annual meeting requirements.

Attachments:

- TID Boundary Map
- TID Cash Flow Projection (Detail)
- State Submittal (DOR Form PE-300)

2005
VILLAGE OF CAMERON
TAX INCREMENT DISTRICT MAP
BARRON COUNTY, WISCONSIN



PROJECT MANAGER		GARY STRAND		SHEET DESCRIPTION		TID MAP		DATE 07/29/05		DRAWN BY A.C.O.	
CHECKED BY:		UPDATED TIF DISTRICT # 1 BOUNDARIES		SCALE		PROJECT NO.		04540042		SHEET NO.	
NO. BY DATE		REVISIONS		GRAPHIC		1		04540042		1	

2005 TID DEVELOPMENT PLAN
VILLAGE OF CAMERON, WISCONSIN

COOPER ENGINEERING
310 WEST SOUTH STREET, P.O. BOX 230
RICE LAKE, WISCONSIN 54868-0230
TELEPHONE (715) 234-7008
FAX (715) 234-1025

GARY STRAND
PROJECT MANAGER
CHECKED BY:
APPROVED BY:

Village of Cameron, WI

Tax Increment Forecast

TID No. 1

District Classification	Mixed-Use
Creation Year	2005
Creation Date	8/8/2005
End of Expenditure Period	8/8/2020
Maximum Life of District (Final Year w_extension)	8/8/2028
Final Revenue Year	2029

Callable Callable
4/1/2024 12/1/2026

	2024 Audit
Balance:	926,695
Vouchers Payable:	
Estimated Cash Balance:	926,695

YEAR			REVENUE						EXPENSES				BALANCE		End of Year
Construction Year	Valuation Year	Revenue Year	Prior Year Correction	TID Value Increment	Tax Rate	Projected Tax Revenue	Other Revenues	Total Projected Revenue	2016 G.O.	2020 G.O.	Other Expenses	Total Projected Expenses	Annual Balance	Cumulative Balance	
									Prom. Note	Prom. Note					
									\$1,305,000	\$1,690,000					
2022	2023	2024				-		-				-	-	926,695	1,145,000
2023	2024	2025		26,944,100	16.14	434,916		434,916	107,710	198,600	2,500	308,810	126,106	1,052,801	860,000
2024	2025	2026		22,010,900	16.14	355,287		355,287	110,935	195,000	2,500	308,435	46,852	1,099,653	570,000
2025	2026	2027	2,584,500	24,595,400	16.14	397,005		397,005		196,400	2,500	198,900	198,105	1,297,758	385,000
2026	2027	2028	-	24,595,400	16.14	397,005		397,005		197,700	2,500	200,200	196,805	1,494,563	195,000
2027	2028	2029	-	24,595,400	16.14	397,005		397,005		198,900	2,500	201,400	195,605	1,690,168	-

- Notes:
- 1) This forecast does not account for any growth in TID No. 1 or change in the tax rate.
 - 2) TID 1 balance sheet also includes \$178,701 in Land Held for Resale.

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 1 – Municipality and TID					
Co-muni code 03111	Municipality CAMERON		County BARRON	Due date 07/01/2025	Report type ORIGINAL
TID number 001	TID type 6	TID name TID 1	Creation date 08/08/2005	Mandatory termination date 08/08/2028	Anticipated termination date 09/08/2025

Section 2 – Beginning Balance	Amount
TID fund balance at beginning of year	\$1,071,299

Section 3 – Revenue	Amount
Tax increment	\$384,713
Investment income	
Debt proceeds	
Special assessments	
Shared revenue	\$13,021
Sale of property	
Allocation from another TID	
TID number	
Developer guarantees	
Developer name	
Transfer from other funds	
Source	
Grants	
Source	
Other revenue	
Source	
Total Revenue (deposits)	\$397,734

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 4 – Expenditures	Amount
Capital expenditures	
Administration	\$874
Professional services	
Interest and fiscal charges	\$26,438
DOR fees	
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	\$280,000
Environmental costs	
Real property assembly costs	
Allocation to another TID	
TID number	
Developer grants	
Developer name None	\$0
Transfer to other funds	
Fund	
Other expenditures	
Name Development - Land Purchase	\$56,325
Total Expenditures	\$363,637

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$1,105,396
Future costs	\$1,200,000
Future revenue	\$940,000
Surplus or deficit	\$845,396

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Section 6 – TID New Construction

Current Year TID New Construction Values				
TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001	\$525,600	\$0	\$0	\$525,600
Total	\$525,600	\$0	\$0	\$525,600

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
001	\$525,600	\$170,174,600	0.31	\$583,453	\$1,809
Total	\$525,600	\$170,174,600	0.31	\$583,453	\$1,809

Current Year Actual TID NNC Impact to Municipal Levy	
Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$0	\$0

Historical Allowable Levy Increase Attributable to TID NNC						
Year	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
2023	001	\$0	\$154,952,100	0.00	\$581,227	\$0
2023	Total	\$0	\$154,952,100	0.00	\$581,227	\$0

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
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Section 7 – Contact Information	
Contact name Ardith Story	Contact title Clerk-Treasurer
Contact email astory@cameronwi.gov	Contact phone (715) 458-2117