

LEGISLATIVE COMMITTEE MEETING

City of Kaukauna
Council Chambers
Municipal Services Building
144 W. Second Street, Kaukauna



Monday, August 04, 2025 at 6:20 PM

AGENDA

In-Person and Remote Teleconference via ZOOM

1. Correspondence.
2. Discussion Topics.
 - [a.](#) Resolution 2025-5482 Resolution Requesting the Joint Review Board to Approve an Extension for TID 5 in the City of Kaukauna, Wisconsin.
3. Adjourn.

NOTICES

Notice is hereby given that a majority of the City Council will be present at the meeting of the Legislative Committee scheduled for Monday, August 4, 2025, at 6:20 P.M. to gather information about a subject over which they have decision making responsibility.

IF REQUESTED THREE (3) DAYS PRIOR TO THE MEETING, A SIGN LANGUAGE INTERPRETER WILL BE MADE AVAILABLE AT NO CHARGE.



MEETING ACCESS INFORMATION:

You can access this meeting by one of three methods: from your telephone, computer, or by an app. Instructions are below.

To access the meeting by telephone:

1. Dial 1-312-626-6799
2. When prompted, enter Meeting ID 234 605 4161 followed by #
3. When prompted, enter Password 54130 followed by #

To access the meeting by computer:

1. Go to <http://www.zoom.us>
2. Click the blue link in the upper right hand side that says Join a Meeting
3. Enter Meeting ID 234 605 4161
4. Enter Password 54130
5. Allow Zoom to access your microphone or camera if you wish to speak during the meeting

To access the meeting by smartphone or tablet:

1. Download the free Zoom app to your device
2. Click the blue button that says Join a Meeting
3. Enter Meeting ID 234 605 4161
4. Enter Password 54130
5. Allow the app to access your microphone or camera if you wish to speak during the meeting

Members of the public will be muted unless there is an agenda item that allows for public comment or if a motion is made to open the floor to public comment.



MEMO

PLANNING AND COMMUNITY DEVELOPMENT

To: Common Council
 From: Dave Kittel, Director of Planning and Community Development
 Date: 7/30/2025
 Re: TID 5 extension request

Background information:

Tax Incremental District (TID) 5 is forecasted to have some duress and not able to fully pay off debt service by the current end of its life on July 1st 2034. This district is in the Commerce crossing area, which has seen new developments recently. This new growth has helped the TID financially to the point that an extension of 3 years would ensure that all obligations can be fulfilled. The main reason that this situation occurred is due to the delay in development in TID 5 with the creation of this TID in 2003. Many of the larger developments occurred in just the last 2 to 3 years with the TID fronting the bill on all the infrastructure. One extension has been applied for and granted for the TID with one more remaining due to a law change in 2015 called a Technical College extension. This extension is available for any TID created before 2014 under state statute [66.1105\(7\)\(am\)4](#) due to 2013 Act 145 that negatively impacted TID by shifting a portion of technical college funding from property taxes to state aids which lowered the increment coming into a TID. To qualify for this extension the city must request the Joint Review Board to review and approve a resolution on extending the life of TID 5 and the city must show the need for the extension. Below is a simple table to show the projected increment will likely not be sufficient to pay off the debt service by 2034:

	TID #5				
Levy Year	Tax Revenue	Donor Funds	Total Revenue	Debt	Diff
2025	\$0	\$600,000	\$600,000	1,213,981	(613,981)
2026	\$727,361	\$417,474	\$1,144,835	1,513,840	(369,005)
2027	\$1,616,635	\$0	\$1,616,635	2,571,615	(954,980)
2028	\$1,722,801	\$0	\$1,722,801	2,594,228	(871,426)
2029	\$1,920,029	\$0	\$1,920,029	8,116,020	(6,195,991)
2030	\$2,389,229	\$0	\$2,389,229		2,389,229
2031	\$2,413,122	\$0	\$2,413,122		2,413,122
2032	\$2,437,253	\$0	\$2,437,253		2,437,253
2033	\$2,461,625	\$0	\$2,461,625		2,461,625
2034	\$2,486,242	\$0	\$2,486,242		2,486,242
2035					
2036					
2037					
2038	End of Life				
2039					
2040					
2048					
2049					
2050					
2051					
2052					
Wayfinding Signage					0
The Reserve	6,000,000		\$6,000,000	9,000,000	(3,000,000)
Land Sale Revenue	\$500,000		\$500,000	0	500,000
Grand Stay Hotel				900,000	(900,000)
Duquaine				2,000,000	(2,000,000)
Interest Expense				2,609,294	(2,609,294)
Cash on Hand/Fund Balance	3,248,923		\$3,248,923		3,248,923
Total	27,923,220	1,017,474	28,940,694	30,518,977	(1,578,283)

Additional information on the extension can be found on the Department of Revenue's website with a link below to information on TID extension types:

<https://www.revenue.wi.gov/Documents/TIDExtensionTypes.pdf>

Strategic Plan:

This links directly with the strategic plan foundation of financial responsibility.

Budget:

If the TID is not able to pay off Dept service, it could impact the general fund long term if the City must cover the remaining dept.

Recommendation:

To approve a resolution requesting the Joint Review Board to review and approve a resolution to extend TID 5 under the provisions of the Technical College Extension.



RESOLUTION 2025-5482

RESOLUTION REQUESTING THE JOINT REVIEW BOARD TO APPROVE AN EXTENSION FOR TID 5 IN THE CITY OF KAUKAUNA, WISCONSIN

WHEREAS, TID 5 was created on July 1st, 2003, and has a maximum life date of July 1st, 2034; and

WHEREAS, TID 5 is not expected to generate sufficient revenue to recover its project costs within its maximum life; and

WHEREAS, under state law (Wis. Stats. § 66.1105(7)(am)(4)(a)), a municipality may request that the Joint Review Board (JRB) extend the life of a TID an additional three years if the annual and total amount of tax increments over the remaining life of the district were adversely impacted by 2013 Wisconsin Act 145; and

WHEREAS, under state law (Wis. Stats. § 66.1105(7)(am)(4)(b)), the municipality, together with the extension request, will provide documentation on the TID's finances; and

WHEREAS, the City of Kaukauna has demonstrated to the JRB that TID 5 was adversely impacted by a decrease in revenues following 2013 Wisconsin Act 145;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Kaukauna, Wisconsin, that the City request the Joint Review Board to review and approve an extension of three years for TID 5 under state law (Wis. Stats. § 66.1105(7)(am)(4)(a)).

Adopted by the Common Council of the City of Kaukauna, Wisconsin, on this 5th day of August 2025.

APPROVED: _____
Anthony J. Penterman, Mayor

ATTEST: _____
Kayla Nessmann, City Clerk