



City of Waukesha
 201 Delafield Street
 Waukesha, WI 53188
 Tel: 262.542.3700
 waukesha-wi.gov

City of Waukesha Cover Sheet

Committee: Finance Committee	Meeting Date: May 12, 2026
ID Number: 26-03505	Ordinance/Resolution Number (if applicable):
Name of Submitter: Jennifer Andrews	Board/Council Meeting Date: May 19, 2026
Agenda Item Title: Review and possible action on a budget amendment for the shortfall from the TID 13 termination.	

Issue Before the Board/Council:

TID 13 was created in 2003 for the purposes of remediating a former landfill site and prepare that site for development. The properties in question had been a City landfill for many years. After the landfill closed an outdoor theater operated on the site for some time. In 2003 the theater had been closed for several years and the property was blighted. A great deal of garbage, appliances and peat related to the landfill still existed on the site hindering the economic feasibility of redevelopment.

TID 13 was created to assist with costs related to the landfill remediation so the land could be developed. At the time of its creation the district had an assessed value of \$314,000. The closing value of the district is \$8,133,100, an increase of \$7,819,100 in assessed value.

The development agreement for this district was the first Pay As You Go (PAYGO) style agreement we did. The developer used their own funds to conduct the remediation work and then received the increase in taxes generated from the development. Therefore, there was no borrowing done by the City for expenses related to activities in the district.

The amount of the PAYGO agreement was \$4,998,000 to be paid over the life of the district as it generated tax revenue. Also in the agreement was the ability of the city to recapture administrative fees (staff time and audit expense) up to \$35,000. A total of \$1,494,498.37 has been paid to the developer. The balance of the PAYGO will go unpaid since the district is closing.

In the agreement The City agreed to cap its administrative expenses at \$35,000 until the PAYGO was paid. In this case, the full PAYGO was not paid out so there was not an opportunity to recapture administrative expenses above the \$35,000 before the statutory required termination of the district. The TID is expected to terminate with a negative balance of about \$70,000 related entirely to staff costs related to the district. Development agreements moving forward did not have the cap on



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administrative fees and those fees are now taken from the increment before any payments are made to the developer.

Options & Alternatives:

Choose a different fund to pay for the administrative fees related to past staff time spent on TID 13.

Additional Details:

What is the Strategic Plan Priority this item relates to:

What impact will this item have on the Strategic Plan Priority?

Financial Remarks:

The proposal is to use the contingency fund to pay for these administrative fees related to past staff time once the final audit is complete.



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Suggested Motion:

I move to approve the budget amendment to use contingency funds to pay for the shortfall in TID 13 after the final audit is complete.

Reviewed By:

Finance Director	Date Reviewed
City Attorney	Date Reviewed
City Administrator <i>Anthony Brown</i>	Date Reviewed 05/01/2026