



OFFICIAL NOTICE AND AGENDA

of a meeting of a City Board, Commission, Department, Committee, Agency, Corporation, Quasi-Municipal Corporation, or sub-unit thereof.

JOINT MEETING: **FINANCE COMMITTEE**
ECONOMIC DEVELOPMENT COMMITTEE
Date/Time: **Tuesday, March 12, 2024, at 5:00 PM**
Location: **City Hall (407 Grant Street) - Council Chambers**
Finance Members: Lisa Rasmussen (C), Doug Diny (VC), Michael Martens, Sarah Watson, Carol Lukens
ED Members: Sarah Watson (C), Chad Henke (VC), Lisa Rasmussen, Tom Kilian, Carol Lukens

AGENDA ITEMS

Finance Committee items :

- 1 Minutes of the previous meeting(s) (02/27/2024).
- 2 Discussion and possible action on acceptance of Community Enhancement Grant for therapy dog.
- 3 Discussion and possible action to increase the annual reimbursement for law enforcement training.
- 4 Discussion and possible action regarding ARPA funding requests and related budget modification for Police Department parking lot perimeter fence.
- 5 Discussion and possible action on alleged claim for recovery of unlawful tax – Leigh Yawkey Woodson Art Museum – 601 N. 12th Street.
- 6 Discussion and possible action on alleged claim for recovery of unlawful tax – Vistas at Greenwood Hills Subdivision - Outlot 1 and 3115 Townline Road.
- 7 Discussion and possible action regarding ARPA funding requests and related budget modification for Deferred Capital projects.

Joint Economic Development Committee and Finance Committee items :

- 1 Discussion and possible action regarding the Purchase and Development Agreement with Gorman & Company, LLC and Riverview Lofts Wausau, LLC for a 56-Unit Affordable Multi-Family Housing Project at 415 S First Avenue.

Adjourn

Lisa Rasmussen, Finance Committee Chair
Sarah Watson, Economic Development Committee Chair

NOTICE: It is possible and likely that members of, and possibly a quorum of members of the Committee of the Whole or other committees of the Common Council of the City of Wausau may be in attendance at the above-mentioned meeting. No action will be taken by any such groups.

Members of the public who do not wish to appear in person may view the meeting live over the internet, live by cable TV, Channel 981, and a video is available in its entirety and can be accessed at <https://tinyurl.com/WausauCityCouncil>. Any person wishing to offer public comment who does not appear in person to do so, may e-mail kody.hart2@ci.wausau.wi.us with "Finance Committee Public Comment" in the subject line prior to the meeting start. All public comment, either by email or in person, will be limited to items on the agenda at this time. The messages related to agenda items received prior to the start of the meeting will be provided to the Chair.

This Notice was posted at City Hall and faxed to the Daily Herald newsroom 03/08/2024 at 4:00 PM

In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 (ADA), the City of Wausau will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the ADA Coordinator at (715) 261-6590 or ADAServices@ci.wausau.wi.us to discuss your accessibility needs. We ask your request be provided a minimum of 72 hours before the scheduled event or meeting. If a request is made less than 72 hours before the event the City of Wausau will make a good faith effort to accommodate your request.

Other Distribution: Media, (Alderspersons: (Kilian, Gisselman, McElhaney, Herbst, Larson, Henke), *Rosenberg, *Jacobson, *Groat, Department Heads

FINANCE COMMITTEE

Date and Time: Tuesday, February 27, 2024 @ 5:30 p.m., Council Chambers

Members Present: Lisa Rasmussen (C), Michael Martens (VC), Sarah Watson, Doug Diny, Carol Lukens

Others Present: Mayor Rosenberg, MaryAnne Groat, Anne Jacobson, Matt Barnes, Jeremy Kopp, Gerry Kline, Eric Lindman, Solomon King, Dustin Kraege, Andrew Lynch, Tammy Stratz, Kody Hart, Alder Kilian, Alder Gisselman

Noting the presence of a quorum Chairperson Rasmussen called the meeting to order at 5:30 p.m.

Minutes of the previous meeting(s) (01/23/2024, 02/13/2024).

Motion by Watson, seconded by Lukens, to approve. Motion carried 5-0.

Discussion and possible action approving a Supplemental Site Investigation-PFAS Assessment for the 1300 Cleveland Ave property, WDNR BRRTS#02-37-587081.

Diny questioned if this was for the testing consultation plan. It was stated that this was for off-site testing from the 1300 Cleveland Avenue property.

Motion by Diny, seconded by Lukens, to approve the project. Motion carried 5-0.

Discussion and possible action Local Share Funding for Buses funded by VW Mitigation Settlement.

Rasmussen questioned if the local share was a phased draw-down. It was stated that this is correct through shared revenue reduction over 10 years with funding for a base bus.

Martens questioned if this funding would allow the city to update a majority of the bus fleet. This would allow those updates as many buses qualify.

Diny questioned what kind of buses qualify for the replacements and if that could cause issues. This funding does not require alternative fuel buses to be purchased as the city is not equipped at this time for those types of buses.

Motion by Martens, seconded by Watson, to approve the application for funding.

Discussion and possible action on purchase of dash-mounted police radar units.

Rasmussen requested that this item be ranked and scored for ARPA funding for consideration at the next meeting. It was also requested that these radar units become a part of the upfitting contract for the police car motor pool.

Without objection, staff are directed to have the committee members score the ARPA request to reevaluate that item along with other request for ARPA spending in addition to exploring funding this through the motor pool upfitted contract renewal.

Discussion and possible action on sole source purchase of police service canine and canine handlers' course for Police Department.

Motion by Watson, seconded by Lukens, to approve the sole source purchase. Motion carried 5-0.

Discussion and possible action on sole source purchasing for a request to perform soil remediation at 2001 North River Drive (previously Wausau Chemical).

Motion by Watson, seconded by Martens, to approve the sole source purchase. Motion carried 5-0.

Discussion and possible action on sole source purchase and budget modification for City Hall door lock system.

Diny questioned if this funding was a part of the City Hall security upgrades. There is a small allocation in the approved funding for the City Hall security upgrades for an additional lock, but this replaces the system entirely as the existing system is at capacity and needs updating.

Motion by Martens, seconded by Watson, to approve the sole source purchase and budget modification contingent upon the funding source being identified from 2023 project carry-overs. Motion carried 5-0.

Discussion and possible action on the sole source purchase of icebreaker equipment for the Department of Public Works funded from motor pool.

Diny questioned when the anticipated delivery would be for this equipment. It was stated that there is a two-month delivery period and it was further questioned if the purchase could be delayed knowing the equipment would not be needed until the winter. Diny stated that a funding source needs to be identified.

Rasmussen shared concerns in delaying a purchase and then having the quote increase. It was also stated that there would be significant saving in the 2023 winter plowing and road maintenance budget with the mild winter, which could be used for this funding.

Motion by Lukens, seconded by Martens, to approve the sole source purchase contingent upon the funding sources being identified in the savings from the 2023 winter plowing and road maintenance budget. Motion carried 5-0.

Discussion and possible action regarding ARPA funding requests and related budget modification for River Edge Trail Extension -Thomas Street.

Rasmussen stated that one of the original ideas behind ARPA funding allocation was to encourage citizens to seek outdoor solitary recreational opportunities in response to COVID-19. It was stated that the ranking of the ARPA funding score came in higher than most rankings.

Watson stated support in that this is a ready project that connects the city's walking paths.

Lukens stated support in that this helps people get outside and that development was occurring in this part of the city.

Motion by Watson, seconded by Lukens, to approve the ARPA funding and budget modification. Motion carried 5-0.

Discussion and possible action regarding ARPA funding requests and related budget modification for Catholic Charities.

Motion by Martens, seconded by Watson, to approve the ARPA funding and budget modification. Motion carried 5-0.

Discussion and possible action on ARPA ongoing allocation monitoring and future allocations and budget modifications.

Rasmussen stated that there is a need to closely monitor ARPA allocations more closely as the deadline for spending those funds is approaching. It was also stated that a number of allocated projects have taken a long time to complete, particularly the skate park, as these funds run out.

Without objection, staff are directed to keep ARPA allocation monitoring as a standing item on the committee agenda.

Diny stated if there was a backup funding plan for in-fill housing and affordable housing as ARPA funding spend-down approaches. It was stated that there should be other considerations before a backup funding plan is executed should the ARPA deadline pass.

Alder Kilian stated the city should interact with the DNR to get updates on a grant for soil testing that would mitigate a concern with the ARPA allocation for the funding of this particular project.

Diny questioned if a funding shift of public works projects allocated to be funded by ARPA would utilize funding from projects that came in under-budget for projects that came in over-budget.

Motion by Diny, seconded by Lukens, to approve a budget modification to shift around the funding from the savings in some project areas to the deficiencies in others for approximately \$266,000. Motion carried 5-0.

Adjourn

Motion by Watson, second by Diny, to adjourn the meeting. Motion carried.
Meeting adjourned at 6:23 p.m.

For full meeting video on YouTube: <https://www.youtube.com/watch?v=qPZQgfwuV4>

To: Finance Committee

From: Ben Graham, Investigations Captain

Date: 2/19/2024

Re: Acceptance of Community Enhancement Grant for Therapy Dog



Synopsis

The Police Department is seeking approval to accept Community Enhancement Grant funds through the Community Foundation in the amount of \$15,000 for the replacement of a retiring therapy dog.

Background

Our beloved therapy dog Badge (<https://www.facebook.com/WPDtherapydog>) will be retiring in May after successfully serving since 2017 alongside School Resource Officer Nick Stetzer at Wausau East High School.

In fall 2017, SRO Stetzer added a leash to his duty belt and showed up to school with a new and innovative law enforcement tool, in the form of his dog, "Badge" (a Flat-Coated Retriever). In pursuing this initiative, SRO Stetzer devoted his own time towards the research, required training, and public facility visits needed to attain "Therapy Dog" status for Badge.



Since then, the successes of Badge and his handler eventually led to adding a second therapy dog alongside our SRO at Wausau West High School (Theo) and a third therapy dog alongside our mental health therapist (Soco). Badge has become an icon at Wausau East High School (i.e. he has shirts, stickers, and even an upcoming scholarship for students in his name). Let's be honest, the kids love Badge more than their SRO (although he's great too). Badge has proven to be an extraordinary asset for building relationships and trust with students, which aligns perfectly with the Wausau Police Department's mission of enhancing quality of life. As a therapy dog, Badge has been a first responder and de-escalator for youth experiencing mental health crises, struggling with traumatic experiences, and/or having been a victim of crime. Year-over-year we've seen mental health related calls decrease at Wausau East High School. When we measured the difference between the '16-'17 and '20-'21 school years, we saw mental health calls decrease from 35 to 9. We continue to see positive results like these to this day.

Badge is reaching the end of his service and will be retired in May. Because of the invaluable and proven asset therapy dogs play in the schools, we are in the process of procuring a replacement.

Grant Approval

Based upon our experience and recent consultation with breeders/trainers of therapy dogs, we expect costs to range from \$15,000 to \$25,000 for the purchase and delivery of a fully-trained therapy dog.

The Community Foundation of North Central Wisconsin (CFNCW) has approved our Community Enhancement Grant application and is prepared to award the Wausau Police Department \$15,000 towards the procurement of our next therapy dog. We are grateful for our partnership with CFNCW and the funders that made this grant possible.

Here is additional information for consideration:

- GRANT PURPOSE
 - To procure a therapy dog that replaces Badge and will accompany SRO Nick Stetzer primarily at Wausau East High School.
- GRANT SOURCE (IE: FEDERAL OR STATE AGENCY, OR NON-GOVERNMENTAL ENTITY)
 - Community Foundation of North Central Wisconsin (a local nonprofit).
- GRANT AWARD AMOUNT
 - \$15,000
- GRANT PERIOD
 - One-time award; distributed in 2024.
- REQUIRED GRANT MATCH AND SOURCES OF SUCH FUNDS
 - n/a
- COSTS THAT WILL BE INCURRED BY THE CITY AS A RESULT OF IMPLEMENTING THE GRANT THAT ARE NOT COVERED BY THE GRANT SUCH AS EQUIPMENT, UNIFORMS, VEHICLES, COMPUTERS
 - This continues an existing program and day-to-day costs are covered by existing funding. The police department currently has budget for purchase costs that exceed \$15,000.
- FUTURE BUDGET IMPLICATIONS AND A CONTINUATION PLAN AT GRANT TERMINATION FOR GRANTS THAT CREATE NEW PROGRAMS OR INCREASE FTE'S
 - n/a
- INCLUDE A BUDGET MODIFICATION IF THE GRANT WILL INCREASE SPENDING
 - n/a
- ATTACH GRANT AWARD, GRANT AGREEMENT AND ANY OTHER ACCOMPANYING DOCUMENTATION.
 - See attached for application and award.¹
- IDENTIFY THE OVERSIGHT DEPARTMENT AND THE GRANT MANAGER RESPONSIBLE FOR ADMINISTERING THE GRANT
 - Oversight is provided by the police department; managed by SRO Stetzer with the assistance of his supervisors.

Recommendation

To accept the \$15,000 grant from the Community Foundation of North Central Wisconsin for the replacement of our retiring therapy dog, Badge.

¹ Note: as reflected in the grant application, we considered adding an additional certification for firearms detection. After further research and consideration, we will forgo that certification and Badge will be replaced with a like dog, certified solely in therapy. CFNCW is aware of the change, and it does not impact our award.

From: [Community Foundation](#)
To: [Nicholas Stetzer](#)
Cc: [Benjamin Graham](#)
Subject: [EXTERNAL] Community Enhancement Grant Application Status
Date: Tuesday, January 9, 2024 10:48:30 AM

CORRECTION REGARDING THE ALLOCATION OF THIS \$15,000 AWARD. (sn / 01.09.2024)

Congratulations Nicholas!

Your application for a Community Enhancement Grant has been reviewed and approved by our board of directors in the amount of **\$3,200 from the Marvin & Ruth Schuette (unrestricted) Fund**. In addition, you will be receiving a **\$10,000 grant from the Marvin & Ruth Schuette DA Fund**, and an additional **\$1,800 from another donor advised fund to complete your full request of \$15,000**. Your grant agreement letter is waiting for you to complete on our online Grant Management System. We ask that you return to the [application portal](#) and complete the Grant Agreement document which is waiting for you as a "follow up report." Once that agreement is submitted, it will initiate the grant payment on the date that you request. We do not pay the grant until you are ready to move forward with your project.

A couple of things that you will find on the letter that we ask you to be aware of to be compliant with receipt of the grant include:

- The Community Foundation requires public recognition of the grant. Our logo is available upon request – please use it in any publications that are appropriate to acknowledge the grant;
- Forward photos as they become available so that we can include your project in our marketing materials;
- Contact our marketing director, Maggie DeLoye (maggie@cfoncw.org), to schedule an opportunity to display our Community Enhancement Grant banner at your site (possibly at a special event or a high traffic time at your site);
- Remember to go back to the [grant management portal](#) to complete the final report within 60 days of project completion.

Please feel free to contact me with any questions or concerns. We congratulate you again and thank you for the good work you are doing. We wish you the best of luck with your project. ~Sue

Sue Nelson | VP of Program & Donor Services
Community Foundation of North Central Wisconsin
200 Washington Street, Suite 120 Wausau, WI 54403
Main (715) 845-9555 | Direct (715) 598-5983
cfoncw.org | [@CFONCW](https://twitter.com/CFONCW) | sue@cfoncw.org

Wausau Police Department/School Resource Therapy Dog

COMMUNITY ENHANCEMENT GRANT

Wausau Police Department

Mr Matthew Barnes
407 Grant St
Wausau, WI 54403

infowausau@ci.wausau.wi.us
O: 715-261-7800
F: 715-261-6626

Mr Nicholas A Stetzer

515 Grand Av
Wausau, WI 54403

nicholas.stetzer@ci.wausau.wi.us
O: 715-261-0679
M: 715-573-0852

Application Form

PROJECT INFORMATION

BEFORE YOU BEGIN: *It is highly recommended that you speak with Foundation staff prior to beginning your application. Contact our program officer, Sue Nelson, at 715-845-9555 or sue@cfoncw.org for advice on how to apply - especially if this is your first application with the Community Foundation. She may be able to give you direction on what is a reasonable request, what is the best time to apply, are there other funding sources to explore, etc.*

ELIGIBILITY*

Community Enhancement Grants of the Community Foundation of North Central Wisconsin require that there is an impact on Marathon County. Choose the geographic area below that best describes the region that will be served by your project or program. **If your request is outside of Marathon County, please choose "other" and discontinue your application at this time.**

Marathon County

PROJECT NAME*

Wausau Police Department/School Resource Therapy Dog

PROJECT SUMMARY*

Provide a short description of how the funding will be used if awarded - please keep this answer to 300 characters or less. You will have an opportunity to describe the full project below.

WPD created a therapy dog program in 2017. The program was very successful with 200 responses to mental health calls, victim support, community interactions, and officer support. The therapy dog will mainly serve schools in the City of Wausau. The dog will assist SRO's.

AMOUNT REQUESTED*

How much are you requesting from the Community Foundation?

\$15,000.00

TOTAL PROJECT EXPENSES*

This amount must equal the total on budget submitted below.

\$15,000.00

PROJECT START DATE*

06/03/2024

DATE FUNDING IS NEEDED*

06/03/2024

HOW MANY PEOPLE WILL THIS PROJECT SERVE?*

39575

PROGRAM AREA*

Choose the category that best describes the area of community impact that will be addressed by this project. If you choose "other," please explain in the project narrative.

Human Services

PROJECT NARRATIVE**PROJECT DESCRIPTION***

Describe the project for which you are seeking funds. Include project goals, objectives, action plan, and timeline. Also explain the community need for the project and how our funding will provide an impact on that need.

The Wausau Police Department uses Therapy dogs in our schools currently. The therapy dogs are an essential tool to assist officers with mental health calls, building a relationship with students and staff, and supporting officer wellness. In schools across the United States many students suffer from anxiety or panic attacks. The dog would assist the school resource officer to provide a therapeutic response to those students who would have suicidal thoughts or possible emergency detentions. Our first therapy dog for the Wausau Police Department, Badge, is set to retire in May 2024.

The Wausau Police Departments mission statement is “strives for excellence and partners with our community to enhance the quality of life.” With a therapy dog many relationships can be built to trust our officers. With the assistance of the dog citizens of Wausau can trust in the Wausau School District and Wausau Police Department to keep children safe not just physically but mentally as well. A therapy dog is a useful tool for the Wausau Police Department.

Although a therapy dog is a great benefit to the schools and the police department our hope would be to have the therapy dog trained in firearms detection as well. Having the therapy dog trained in firearms detection could provide even more benefit to prevent violence in schools. The therapy dog/firearms detection can smell the odor of firearms/ammunition to prevent possible attacks on students or community members. Therapy dogs/firearms dogs are used in schools across the United States to keep people safe mentally and physically. Wausau Police Department would have the only therapy dog/firearms detection canine in the State of Wisconsin. Training the therapy dog/firearms detection would occur in June 2024 from Jessiffany Canine Services. The dog would start serving the community after three weeks of training.

DUPLICATION OF SERVICES*

Are there any similar projects currently operating in the community? If so, how is your program different, and why is it needed?

There are no other therapy dog/firearms detection teams partnered with a school resource officer in the State of Wisconsin. There are a few other law enforcement agencies in the United States that had successful firearms detection/therapy dog programs. There are therapy dogs/firearms detection used in airports.

OTHER PARTICIPATING ORGANIZATIONS*

Are you collaborating with other organizations to meet this particular need? If so, name other organizations participating in the project and describe their roles.

Wausau School District due to the dog being used primarily in their schools.

LONG-TERM STRATEGIES*

What are the long-term strategies for continuation and funding of this project at the end of the grant period?

The funding we are seeking is for the initial purchase of the therapy dog as well as the training that goes along with it. The police department would fund continued care for the dog throughout the dog's years of service.

PROJECT BUDGET

PROJECT BUDGET*

Our Distributions Committee requires that your project budget be outlined on our form. Download, complete, and upload the budget worksheet here.

WPDBudget-Universal_Fillable (2).pdf

OPTIONAL: ADDITIONAL BUDGET BREAKDOWN

If you have an additional breakdown of project costs, include that here or upload a document below. The document can be multiple pages, however, this field will only accept one file document.

BUDGET NARRATIVE

Provide a narrative explanation of budget items if necessary.

All funds requested would be used for the purchase of the School Resource Therapy Dog/Firearms detection

OTHER FUNDING SOURCES*

Provide an outline of foundations, corporations, or other funding sources that have been approached for support. List the amount that has been requested of each donor and put an asterisk (*) to indicate any funding that has been secured.

At this time we have not sought out any other funding for the new dog.

Instructions for Uploading Files: Save the completed document you wish to upload onto your computer, click on the browse button below to locate the document and upload. Your document can be multiple pages, however, the field will only accept one file. Once you have chosen the document to be uploaded, the software will not recognize that field as complete until you "Save as Draft" at the bottom of the page.

OPTIONAL: ADDITIONAL SUPPORT MATERIALS

This is an opportunity for you to provide any additional material that will support the project you are proposing.

EVALUATION

MEASURING EFFECTIVENESS*

If awarded, how will you measure the effectiveness of your grant?

The effectiveness of the dog will be measured through deployments for mental health calls, trauma related events, found weapons or ammo outside of training.

ADDITIONAL ORGANIZATIONAL INFORMATION

MISSION*

What is the mission of your organization?

“The Wausau Police Department strives for excellence and partners with our community to enhance the quality of Life.”

NONDISCRIMINATION POLICY*

The Community Foundation only considers applications from organizations that do not discriminate on the basis of race, ancestry, color, age, familial status, disability, religion, gender, sexual orientation, marital status, lawful sources of income, national origin, or any other discriminatory practice prohibited by state or federal law. Has your governing board adopted a similar nondiscrimination policy?

Yes

ANNUAL FINANCIAL STATEMENT*

Upload a copy of your most recent annual financial statement.

2022 City of Wausau Financial statement.pdf

STAFF / VOLUNTEER QUALIFICATIONS*

Name the individuals that will be directly involved with oversight of this project. Describe the qualifications and roles of the staff and/or volunteers responsible for the program that is proposed. (Optional: upload a document with this information below.)

Nathan Cihlar, Lieutenant Wausau Police Department-School Resource Officer supervisor

Matthew Barnes, Police Chief Wausau Police Department-Primary Contact for administration of Department

BOARD OF DIRECTORS*

Provide a list of your current board of directors (or upload a document listing of your board below). Include their occupation or community affiliation.

Police Chief Matthew Barnes-Wausau Police Department

SIGNATURES AND CONFIRMATION

AGENCY AUTHORIZATION*

Has this project or program been authorized by your agency's governing board or personnel? *Applications for school related projects require the authorization of the District Superintendent.*

Yes

SIGNATURE OF CONTACT PERSON*

Enter your full name and title below.

Nicholas Stetzer, School Resource Officer

CONFIRMATION*

By entering your signature information above and clicking "I Agree" below, you certify that the statements contained in this application are true and correct to the best of your knowledge. You also agree that, if selected, you will use the funds granted for the purpose as proposed and approved by the Community Foundation of North Central Wisconsin. You also agree to allow the Community Foundation to use information provided in this request for press releases, reports, and other public information.

I Agree

File Attachment Summary

Applicant File Uploads

- WPDBudget-Universal_Fillable (2).pdf
- 2022 City of Wausau Financial statement.pdf

**COMMUNITY FOUNDATION OF NORTH CENTRAL WISCONSIN
PROJECT BUDGET**

Organization:				
Project Name:				
PROJECT EXPENSES	Amount	% of Total Expenses		Total
Personnel				
Facilities/Occupancy				
Equipment/Supplies				
Printing/Promotion				
Meeting/Travel				
Administrative Expenses				
Other Project Expenses (<i>specify</i>):				
-				
-				
-				
TOTAL PROJECT EXPENSES				
SOURCES OF PROJECT REVENUE	Secured Funding	Funding Applied For		Total
Community Foundation			=	
Other Foundations			=	
Corporations			=	
Individuals			=	
Government Grants			=	
Umbrella Organization			=	
Contracts			=	
Other Project Revenue (<i>specify</i>):			=	
-			=	
-			=	
-			=	
Earned Income				
Events or Ticket Sales			=	
Publications & Products			=	
Membership Income			=	
In-kind Support			=	
Other Earned Income (<i>specify</i>):			=	
-			=	
-			=	
-			=	
TOTAL PROJECT REVENUE				

****Total Project Expenses must equal Total Project Revenue***



Wausau Police Department

515 Grand Ave

Wausau, WI 54403

Ph. 715-261-7800

From: Captain Nathan Cihlar, Police Department
To: Finance Committee
Date: 03/06/2024
RE: Increased annual reimbursement for law enforcement training –
New legislation; 2023 WI Act 12

For many years, using shared revenue, the State of Wisconsin has provided annual reimbursement to municipalities for law enforcement training at the rate of \$160 per sworn officer annually.

2023 Wisconsin Act 12 signed by the Governor in June 2023 included an increase in shared revenue. The law specifically allocated additional funding to increase the annual reimbursement to law enforcement for training, to \$320 per sworn officer annually. As a result, the City of Wausau is eligible to receive an additional estimated reimbursement of \$12,500 annually for law enforcement training, beginning in 2024.

In providing this added reimbursement, the legislature has recognized the increased costs associated with law enforcement training, and that maintaining high quality law enforcement services is a state priority. In striving for excellence and to meet that priority, the Department seeks to maintain a robust, high quality training program in an environment of rising cost of services.

The Department seeks continued evolution of its overall training program capacity, to meet the rising and evolving expectations placed upon Officers in executing their duties in the variety of roles we have. Examples of annual, recurring priorities include:

- Leadership training to support ongoing development of staff for future Command roles;
- Maintaining/expanding our roster of certified Instructors across several required disciplines;
- Implementing and reinforcing forefront use-of-force / alternatives technologies and techniques (i.e, new Taser 10, Jiu Jitsu control tactics, less lethal devices, Axon training academy offerings);
- Officer wellness / Peer support;
- Maintaining staff proficiency in all the Department's special teams service areas (i.e., CIT/CART, Detective Bureau, Community Resource Unit, Victim Resource Unit, Crash Reconstruction, School Resource Officers, K-9 handlers, Drug Recognition Experts).

In conclusion, the Wausau Police Department is requesting approval for said additional funds to be directed to the Department's training budget annually through a budget modification.

Chief Barnes will be in attendance to answer any questions.

Matthew Barnes
Chief

Todd Baeten
Deputy Chief

Benjamin Graham
Detective Captain

Melinda Pauls
Patrol Captain

Nathan Cihlar
Administrative Captain



Wausau Police Department

515 Grand Ave

Wausau, WI 54403

Ph. 715-261-7800

To: Finance Committee
From: Lt. Luis Lopes Serrao (Wausau Police Department)
Date: 03-12-2024
Re: ARPA Request: Police Department Parking Lot Perimeter Fence

The Wausau Police Department is seeking funding to have fencing installed around the perimeter of the police department parking lot. This has been an ongoing concern for staff members for years. In 2021, former Police Chief Ben Bliven made a request through the Capital Improvement Project process for an 8' ornamental fence with an anticipated cost of \$75,000 which was ultimately approved by city council. However, by the time bids were put out for this project, the costs had spiked, and the bid came in well above our projected amount. The concerns from our staff remain so we have looked into what alternatives exist which would meet our primary needs.

PROPOSED FENCE

We are proposing 3 different options of fence to choose from in the attached ARPA Requests:

- 1) Option 1 Chain Link: Chain-link fencing along all 3 sides of parking lot.
- 2) Option 2 Mixed: Ornamental fencing along Grand Avenue & chain-link along Henrietta & Seymour Street.
- 3) Option 3 Ornamental: Ornamental fencing along all 3 sides of parking lot.

HISTORY OF ISSUE

The issue of ambush style assaults on police has been a growing concern in our industry and Wisconsin is not exempt from that. A notable incident happened on 03/31/20 at 2:17 AM at the Appleton Police Department. An officer was exiting an employee door walking to his patrol vehicle when he was confronted by a man with a knife. The officer was subsequently attacked and stabbed multiple times.

Here in Wausau, we have had numerous problematic encounters in our parking lot as well. Most go undocumented, as it's not uncommon to have these encounters. A few events documented on video are:

- 03/22/21: officers were doing their start of shift squad inspections, and a man approached an officer armed with a sharp object. The officer tried to calm the man down, who started to slice at his own neck. Officers used Tasers to stop the man and get him help.
- 04/16/21: 2 non-sworn employees were having lunch at a picnic table in our parking lot when a man pulled up right next to them, got out and started questioning them about our squad cars. The man then started going around the lot taking photos of squad cars.
- 05/02/21: a man under the influence of meth pulled into our lot and pulled up at an angle next to an employee who had just arrived at work in his personal vehicle. The man was wanted, was driving a stolen vehicle, was high on meth and having a dispute with a woman in the vehicle.
- 03/23/23: a man was observed driving around our lot. He then walked around our lot walking up to officers video recording and taking photos of squad cars and personally owned cars. The man

Matthew Barnes
Chief

Todd Baeten
Deputy Chief

Benjamin Graham
Detective Captain

Melinda Pauls
Patrol Captain

Nathan Cihlar
Administrative Captain



Wausau Police Department

515 Grand Ave

Wausau, WI 54403

Ph. 715-261-7800

has previous history with battery to law enforcement, resisting and carrying a concealed knife (prohibited person).

PARKING LOT INFORMATION

The police department parking lot is used by our emergency vehicle fleet, our employee's personal vehicles, fire department employee vehicles and the public. There is no separation between emergency vehicles and the others. The lot has sidewalks very close along 3 sides. The north side has short, rusted barrier used as a flower planter. This barrier has become crooked and damaged over the years and is easily walked around or over.

The public occasionally comes to our building seeking assistance and instead of parking in the public lot, they park in the squad lot walking around looking for an officer in their car or knock on our rear employee door. We don't always have staff here in the building. This causes a delay in us providing them service.

On-duty officers parked in our lot are often working on paperwork or reports and focused on their computer, not noticing when someone walks up to them. Weekly, officers do a squad fluid inspection where they are under the hood checking fluid levels and not paying attention to their surroundings. Daily, officers complete squad inspections which require a rifle inspection. Officers have had citizens walk up to them during these rifle inspections. New officers in training without their FTO have had people approach them in the parking lot and they are ill-prepared to handle the situation.

This doesn't account for officers who arrive and leave work not in uniform and unarmed, other sworn staff not in uniform and our civilian police and fire employees who use the lot who would be unprepared for a confrontation.

SURVEY OF POLICE STAFF

This past month I conducted a survey of our police department staff about the subject of a parking lot fence. Below are some takeaways from that survey:

- 75 employees have responded to the survey (63 are sworn employees, 12 are non-sworn).
- 72 believed a fence was needed, 3 did not. Of the 3 who did not, 1 responded it was a good idea. The other explained they were not a police officer so had not experienced any issues and were concerned with community image, the fence looking bad and hindering traffic abilities at the PD.
- 59 employees responded they have personally had concerning issues with persons/vehicles in our parking lot, while 16 said they had not personally. Some of the issues described are documented above. General concerns were issues with people filming personal vehicles, confrontations by mentally ill people or people on drugs, vehicles pulling in and blocking officers in their squad cars, pedestrians using our lot as a cut through while officers need to quickly leave for emergencies and damage to squads and personal property.
- When asked about the style fence used, 51% responded they were not concerned with what the fence looked like if it met our goal to prevent easy access by foot/vehicle.

Matthew Barnes
Chief

Todd Baeten
Deputy Chief

Benjamin Graham
Detective Captain

Melinda Pauls
Patrol Captain

Nathan Cihlar
Administrative Captain



Wausau Police Department

515 Grand Ave

Wausau, WI 54403

Ph. 715-261-7800

THINGS REMAINING TO TAKE UNDER CONSIDERATION

- We wish to maintain a safe-exchange area.
- Ensure ease of access for both police & fire department staff.
- During business hours the parking lot is filled and typically several staff have to park on street. During business hours the only open parking stalls typically are those of our squad cars, so when people come into this lot, they take spaces designated for squads. During non-business hours we could consider opening our manual vehicle gate to keep the lot open for known meetings/events.
- Aesthetics of the fence to meet community desire and comply with ordinance.
- Some fencing options may require us to seek a variance from zoning ordinances.

COMPARABLE AGENCIES

I researched what many police agencies across our state have in place for physical security of their police fleet and employee parking. I found most agencies similar in size have garages for their fleet, some in addition to a fence. I attached a few images of some agency examples (Appleton PD, LaCrosse PD and Oshkosh PD are a few of the newest).

Survey of Police Department - Fence Project

<u>AGENCY</u>	<u>POP.</u>	<u>FENCE/GARAGE?</u>	<u>NOTES</u>	<u>*CITY</u>
Manitowoc Police Department	34,500	Yes	Parking garage, some will still park on street	Yes
Sun Prairie Police Department	35,847	No	2 precinct buildings, no fence.	1 Yes, 1 No
Oak Creek Police Department	36,286	Yes	Parking garage for squads	No
Franklin Police Department	36,513	Yes	Parking garage for squads, on-duty squads park in lot	No
Beloit Police Department	36,642	Yes	Half lot is blocked with brick wall, other is open	Yes
Greenfield Police Department	37,521	Yes	Parking lot is completely fenced	Yes
Menomonee Falls Police Department	38,610	Yes	Underground parking garage for squads, some in lot	Yes
New Berlin Police Department	40,387	Yes	Parking garage for squads	Yes
Brookfield Police Department	41,342	Yes	Parking garage holds most of fleet, squads also in lot	Yes
Fond du Lac Police Department	44,527	Yes	Parking garage for fleet	Yes
Wauwatosa Police Department	47,919	Yes	Parking lot is completely fenced	No
Sheboygan Police Department	49,805	Yes	Parking garage for squad cars, parking lot also fenced in	No
LaCrosse Police Department	52,043	Yes	Parking lot fenced in	Yes
West Allis Police Department	59,907	Yes	Parking garage for squad cars	No
Oshkosh Police Department	66,373	Yes	Parking lot fenced in for squad cars	Yes
Appleton Police Department	75,133	Yes	Parking lot fenced in	Yes

*City describes a police building in an area which sees a lot of vehicle and/or pedestrian traffic around entire building

Matthew Barnes
Chief

Todd Baeten
Deputy Chief

Benjamin Graham
Detective Captain

Melinda Pauls
Patrol Captain

Nathan Cihlar
Administrative Captain

CITY OF WAUSAU
AMERICAN RESCUE PLAN - SLFRF APPLICATION
REPLACING LOST PUBLIC SECTOR REVENUE
SPENDING ON GOVERNMENT SERVICES

Government Services include *any* service traditionally provided by a government. Common examples would include:

- *Road building and maintenance and other infrastructure
- *Construction of government buildings
- *General government administration and staff
- *Provision of police, fire, and other public safety including purchase of fire trucks and police vehicles
- *Environmental remediation



Project Title	Parking Lot Fencing (Option 1: Chain Link) - Wausau Police Department		
Department	Police	Contact Name:	Lt. Luis Lopes Serrao
Priority 1-6 (low-high)	4		

6=Emergency, 5=Urgent, 4=High Priority, 3 Medium Priority, 2 Low Priority, 1 No Priority

Project Type (Refer to the Department of Treasury Expenditure Category and enter the EC Code next to the appropriate area)

<input checked="" type="checkbox"/> One Time Expense	<input type="checkbox"/> Ongoing Operational Expenses
--	---

PROJECT DESCRIPTION

Provide a description of the project, purchase or service attach additional information if needed

The Wausau Police Department is seeking approval to install a perimeter fence around the north parking lot of the Wausau Police Department. The safety of both our employees and citizens alike has been a concern for our agency for the past several years. Please see the attached document for more information on the problem itself. The police department has previously presented this concept to the city through the CIP process in 2021 and received approval for it. However, in the time it took for the project to go through CIP and for bids to be received, the cost had quadrupled, and we were unable to move forward. This continues to be a concern for us and so we have looked into what alternative options exist we could use to achieve the desired need within a reasonable budget. This option would be a 4' black-coated chain-link fence along the Grand Avenue portion of our property, which would include a pedestrian gate. A 6' black coated chain-link fencing along the north and east portions of our property. This would include a manual vehicle swing gate near Seymour Street & Henrietta Street and an automated gate along the southeast corner of the lot near Seymour Street. Attached is a layout of the potential fence placement, though slight adjustments will need to be made to maintain visual triangles. It should be noted, in review of Wausau Ordinance 23.06.40(5)(a)3e a coated chain link fence are not permitted in front or street yards. In speaking with Wausau Planning, they would interpret all 3 sides of our parking lot to be street yards and therefore interpret the ordinance to not allow chain-link fencing in any portion of this project.

PROJECT PURPOSES: (Check all statements that apply)

<input checked="" type="checkbox"/> Addresses critical health or safety hazard.	<input type="checkbox"/> Serves to eliminate blight
<input type="checkbox"/> Provides developed area with a comparable level of city services or facilities.	<input type="checkbox"/> Encourages economic development
<input checked="" type="checkbox"/> Maintains or enhances systems that support existing city services.	<input type="checkbox"/> Encourages revitalization, community aesthetics, or historic preservation
<input checked="" type="checkbox"/> Provides new service, facility, system or equipment.	<input type="checkbox"/> Provides other rehabilitation, replacement or new construction.
<input type="checkbox"/> Expands existing service into an undeveloped area.	<input checked="" type="checkbox"/> This project was identified and deferred on prior years capital operating budget
<input type="checkbox"/> Repairs, replaces or prevents a breakdown of an existing city facility, system, service or equipment.	<input type="checkbox"/> Improves resident quality of life in terms of recreational activities, personal enrichment or living conditions
<input type="checkbox"/> Supports a revenue generating service	<input type="checkbox"/> Increases FTE's within the department
<input checked="" type="checkbox"/> Contributes to a safe community	<input type="checkbox"/> Other

PROJECT OR PURCHASE JUSTIFICATION

Describe physical condition, demand/capacity, functionality and/or safety concerns or revenue generating potential that justifies the project, purchase or acquisition

The police department parking lot is utilized by our police department fleet and is highly visible with people passing by. Officers complete squad inspections during the day where they are checking equipment in the vehicle and not paying attention to their surroundings. They also have to complete rifle inspections which involves taking rifle out and inspecting in the lot. Officers have frequently had people approach them while not looking during these squad and rifle inspections. Officers have been confronted by individuals who are delusional, under the influence of drugs/alcohol or are attempting confrontation with officers. There are many examples of how this presents dangers to not only our staff but our citizens as well (see attached)

IMPACT ON DEFERRED IMPLEMENTATION/PURCHASE

Describe how project deferral will impact future asset maintenance, economic growth, quality of service, efficiency or effectiveness, quality of life, safety, financing or other issues.

Deferral of this project will most likely cause a decline in morale by our staff who have been very outspoken about their concerns with the unsecure parking lot. It will allow the continued concerns to go unchecked moving forward until a solution is found. The cost of fence installation will likely only increase.

RETURN ON INVESTMENT

Describe the financial benefits, cost savings or payback of the capital project such as grant funding, cost avoidance, future debt avoidance or operational cost or income benefits

Prevention of injuries to our employees and/or citizens as well as damage to property.

LOSS REVENUE - SPENDING ON GOVERNMENT SERVICES - FINANCIAL DETAIL

Parking Lot Fencing (Option 1: Chain Link) - Wausau Police Department

ONE TIME EXPENSE	2022	2023	2024	2025	2026	Total
Planning /Design	-	-	-	-	-	-
LandAcquisition	-	-	-	-	-	-
Construction/Maintenance			45,000	-	-	45,000
Equipment/Vehicle/Furnishings Purchase	-	-	-	-	-	-
Other(Describe)	-	-	-	-	-	-
Total Costs	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000

FUNDING SOURCES						
ARPA Funding			45,000			45,000
Donations						-
User Fees						-
Debt Issuance						-
Other Grant Income						-
Other (Describe)						-
Total Sources	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000
Shortfall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ONGOING NEW OPERATIONAL EXP	2022	2023	2024	2025	2026	Total
Staff Costs						-
Contractual Services						-
Supplies/Materials						-
Maintenance						-
Other (Describe)						-
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUNDING SOURCES						
ARPA Funding						-
Donations						-
User Fees						-
Other Grant Income						-
Other (Describe)						-
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shortfall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

IDENTIFY ONGOING FUNDING SOURCE FOR NEW OPERATIONAL EXPENSES AFTER THE ARPA GRANT PERIOD

N/A

DESCRIBE EVENTS OR CIRCUMSTANCES THAT WOULD PREVENT COSTS FROM BEING

OBLIGATED BY DECEMBER 31, 2024 AND EXPENDED BY DECEMBER 31, 2026 attach additional information if needed

This fence style would require approval of a variance to city ordinance allowing chain link fencing.

CITY OF WAUSAU
AMERICAN RESCUE PLAN - SLFRF APPLICATION
REPLACING LOST PUBLIC SECTOR REVENUE
SPENDING ON GOVERNMENT SERVICES

Government Services include *any* service traditionally provided by a government. Common examples would include:

- *Road building and maintenance and other infrastructure
- *Construction of government buildings
- *General government administration and staff
- *Provision of police, fire, and other public safety including purchase of fire trucks and police vehicles
- *Environmental remediation



Project Title	Parking Lot Fencing (Option 2: Mixed Chain Link & Ornamental) - Wausau Police Department		
Department	Police	Contact Name:	Lt. Luis Lopes Serrao
Priority 1-6 (low-high)	4		
6=Emergency, 5=Urgent, 4=High Priority, 3 Medium Priority, 2 Low Priority, 1 No Priority			
Project Type (Refer to the Department of Treasury Expenditure Category and enter the EC Code next to the appropriate area)			
X	One Time Expense		Ongoing Operational Expenses

PROJECT DESCRIPTION

Provide a description of the project, purchase or service attach additional information if needed

The Wausau Police Department is seeking approval to install a perimeter fence around the north parking lot of the Wausau Police Department. The safety of both our employees and citizens alike has been a concern for our agency for the past several years. Please see the attached document for more information on the problem itself. The police department has previously presented this concept to the city through the CIP process in 2021 and received approval for it. However, in the time it took for the project to go through CIP and for bids to be received, the cost had quadrupled, and we were unable to move forward. This continues to be a concern for us and so we have looked into what alternative options exist we could use to achieve the desired need within a reasonable budget. This option would be a 4' ornamental fence along the Grand Avenue portion of our property, which would include a pedestrian gate. A 6' black coated chain-link fencing along the north and east portions of our property. This would include a manual vehicle swing gate near Seymour Street & Henrietta Street and an automated gate along the southeast corner of the lot near Seymour Street. Attached is a layout of the potential fence placement, though slight adjustments will need to be made to maintain visual triangles. It should be noted, in review of Wausau Ordinance 23.06.40(5)(a)3e a coated chain link fence are not permitted in front or street yards. In speaking with Wausau Planning, they would interpret all 3 sides of our parking lot to be street yards and therefore interpret the ordinance to not allow chain-link fencing in any portion of this project. We are proposing to utilize ornamental fencing for the front yard of our property (along Grand Avenue) in compliance with zoning ordinance, but seek a variance to allow for chain-link fencing along the side and rear of our property.

PROJECT PURPOSES: (Check all statements that apply)

<input checked="" type="checkbox"/>	Addresses critical health or safety hazard.	<input type="checkbox"/>	Serves to eliminate blight.
<input type="checkbox"/>	Provides developed area with a comparable level of city services or facilities.	<input type="checkbox"/>	Encourages economic development.
<input checked="" type="checkbox"/>	Maintains or enhances systems that support existing city services.	<input type="checkbox"/>	Encourages revitalization, community aesthetics, or historic preservation.
<input checked="" type="checkbox"/>	Provides new service, facility, system or equipment.	<input type="checkbox"/>	Provides other rehabilitation, replacement or new construction.
<input type="checkbox"/>	Expands existing service into an undeveloped area.	<input checked="" type="checkbox"/>	This project was identified and deferred on prior years capital/operating budget.
<input type="checkbox"/>	Repairs, replaces or prevents a breakdown of an existing city facility, system, service or equipment.	<input type="checkbox"/>	Improves resident quality of life in terms of recreational activities, personal enrichment or living conditions.
<input type="checkbox"/>	Supports a revenue generating service.	<input type="checkbox"/>	Increases FTE's within the department.
<input checked="" type="checkbox"/>	Contributes to a safe community.	<input type="checkbox"/>	Other

PROJECT OR PURCHASE JUSTIFICATION

Describe physical condition, demand/capacity, functionality and/or safety concerns or revenue generating potential that justifies the project, purchase or acquisition

The police department parking lot is utilized by our police department fleet and is highly visible with people passing by. Officers complete squad inspections during the day where they are checking equipment in the vehicle and not paying attention to their surroundings. They also have to complete rifle inspections which involves taking rifle out and inspecting in the lot. Officers have frequently had people approach them while not looking during these squad and rifle inspections. Officers have been confronted by individuals who are delusional, under the influence of drugs/alcohol or are attempting confrontation with officers. There are many examples of how this presents dangers to not only our staff but our citizens as well (see attached)

IMPACT ON DEFERRED IMPLEMENTATION/PURCHASE

Describe how project deferral will impact future asset maintenance, economic growth, quality of service, efficiency or effectiveness, quality of life, safety, financing or other issues.

Deferral of this project will most likely cause a decline in morale by our staff who have been very outspoken about their concerns with the insecure parking lot. It will allow the continued concerns to go unchecked moving forward until a solution is found. The cost of fence installation will likely only increase.

RETURN ON INVESTMENT

Describe the financial benefits, cost savings or payback of the capital project such as grant funding, cost avoidance, future debt avoidance or operational cost or income benefits

Prevention of injuries to our employees and/or citizens as well as damage to property.

LOSS REVENUE - SPENDING ON GOVERNMENT SERVICES - FINANCIAL DETAIL

Parking Lot Fencing (Option 2: Mixed Chain Link & Ornamental) - Wausau Police Department

ONE TIME EXPENSE	2022	2023	2024	2025	2026	Total
Planning /Design	-	-	-	-	-	-
LandAcquisition	-	-	-	-	-	-
Construction/Maintenance			75,000	-	-	75,000
Equipment/Vehicle/Furnishings Purchase	-	-	-	-	-	-
Other(Describe)	-	-	-	-	-	-
Total Costs	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000

FUNDING SOURCES						
ARPA Funding			75,000			75,000
Donations						-
User Fees						-
Debt Issuance						-
Other Grant Income						-
Other (Describe)						-
Total Sources	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
Shortfall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ONGOING NEW OPERATIONAL EXP	2022	2023	2024	2025	2026	Total
Staff Costs						-
Contractual Services						-
Supplies/Materials						-
Maintenance						-
Other (Describe)						-
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUNDING SOURCES						
ARPA Funding						-
Donations						-
User Fees						-
Other Grant Income						-
Other (Describe)						-
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shortfall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

IDENTIFY ONGOING FUNDING SOURCE FOR NEW OPERATIONAL EXPENSES AFTER THE ARPA GRANT PERIOD

N/A

DESCRIBE EVENTS OR CIRCUMSTANCES THAT WOULD PREVENT COSTS FROM BEING OBLIGATED BY DECEMBER 31, 2024 AND EXPENDED BY DECEMBER 31, 2026 attach additional information if needed

This fence style would require approval of a variance to city ordinance allowing chain link fencing in side/rear yard of property.

**CITY OF WAUSAU
AMERICAN RESCUE PLAN - SLFRF APPLICATION
REPLACING LOST PUBLIC SECTOR REVENUE
SPENDING ON GOVERNMENT SERVICES**

Government Services include *any* service traditionally provided by a government. Common examples would include:

- *Road building and maintenance and other infrastructure
- *Construction of government buildings
- *General government administration and staff
- *Provision of police, fire, and other public safety including purchase of fire trucks and police vehicles
- *Environmental remediation



Project Title	Parking Lot Fencing (Option 3: Ornamental) - Wausau Police Department		
Department	Police	Contact Name:	Lt. Luis Lopes Serrao
Priority 1-6 (low-high)	4		

6=Emergency, 5=Urgent, 4=High Priority, 3 Medium Priority, 2 Low Priority, 1 No Priority

Project Type (Refer to the Department of Treasury Expenditure Category and enter the EC Code next to the appropriate area)

X	One Time Expense		Ongoing Operational Expenses
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PROJECT DESCRIPTION

Provide a description of the project, purchase or service attach additional information if needed

The Wausau Police Department is seeking approval to install a perimeter fence around the north parking lot of the Wausau Police Department. The safety of both our employees and citizens alike has been a concern for our agency for the past several years. Please see the attached document for more information on the problem itself. The police department has previously presented this concept to the city through the CIP process in 2021 and received approval for it. However, in the time it took for the project to go through CIP and for bids to be received, the cost had quadrupled, and we were unable to move forward. This continues to be a concern for us and so we have looked into what alternative options exist we could use to achieve the desired need within a reasonable budget. This option would be a 4' black-coated chain-link fence along the Grand Avenue portion of our property, which would include a pedestrian gate. A 6' black ornamental fence along the north and east portions of our property. This would include a manual vehicle swing gate near Seymour Street & Henrietta Street and an automated gate along the southeast corner of the lot near Seymour Street. Attached is a layout of the potential fence placement, though slight adjustments will need to be made to maintain visual triangles. In review of Wausau Municipal Code and in speaking with Wausau Planning, this option would be compliant with our zoning code. I currently have 2 quotes for this type of fence from local companies. Quote 1 was \$90,000 to \$100,000 and Quote 2 was \$201,000.

PROJECT PURPOSES: (Check all statements that apply)

<input checked="" type="checkbox"/>	Addresses critical health or safety hazard.		Serves to eliminate blight
	Provides developed area with a comparable level of city services or facilities.		Encourages economic development
<input checked="" type="checkbox"/>	Maintains or enhances systems that support existing city services.		Encourages revitalization, community aesthetics, or historic preservation
<input checked="" type="checkbox"/>	Provides new service, facility, system or equipment.		Provides other rehabilitation, replacement or new construction.
	Expands existing service into an undeveloped area.	<input checked="" type="checkbox"/>	This project was identified and deferred on prior years capital/operating budget
	Repairs, replaces or prevents a breakdown of an existing city facility, system, service or equipment.		Improves resident quality of life in terms of recreational activities, personal enrichment or living conditions
	Supports a revenue generating service		Increases FTE's within the department
<input checked="" type="checkbox"/>	Contributes to a safe community		Other

PROJECT OR PURCHASE JUSTIFICATION

Describe physical condition, demand/capacity, functionality and/or safety concerns or revenue generating potential that justifies the project, purchase or acquisition

The police department parking lot is utilized by our police department fleet and is highly visible with people passing by. Officers complete squad inspections during the day where they are checking equipment in the vehicle and not paying attention to their surroundings. They also have to complete rifle inspections which involves taking rifle out and inspecting in the lot. Officers have frequently had people approach them while not looking during these squad and rifle inspections. Officers have been confronted by individuals who are delusional, under the influence of drugs/alcohol or are attempting confrontation with officers. There are many examples of how this presents dangers to not only our staff but our citizens as well (see attached)

IMPACT ON DEFERRED IMPLEMENTATION/PURCHASE

Describe how project deferral will impact future asset maintenance, economic growth, quality of service, efficiency or effectiveness, quality of life, safety, financing or other issues.

Deferral of this project will most likely cause a decline in morale by our staff who have been very outspoken about their concerns with the insecure parking lot. It will allow the continued concerns to go unchecked moving forward until a solution is found. The cost of fence installation will likely only increase.

RETURN ON INVESTMENT

Describe the financial benefits, cost savings or payback of the capital project such as grant funding, cost avoidance, future debt avoidance or operational cost or income benefits

Prevention of injuries to our employees and/or citizens as well as damage to property.

LOSS REVENUE - SPENDING ON GOVERNMENT SERVICES - FINANCIAL DETAIL

Parking Lot Fencing (Option 3: Ornamental) - Wausau Police Department

ONE TIME EXPENSE	2022	2023	2024	2025	2026	Total
Planning /Design	-	-	-	-	-	-
LandAcquisition	-	-	-	-	-	-
Construction/Maintenance			210,000	-	-	210,000
Equipment/Vehicle/Furnishings Purchase	-	-	-	-	-	-
Other(Describe)	-	-	-	-	-	-
Total Costs	\$ -	\$ -	\$ 210,000	\$ -	\$ -	\$ 210,000

FUNDING SOURCES						
ARPA Funding			210,000			210,000
Donations						-
User Fees						-
Debt Issuance						-
Other Grant Income						-
Other (Describe)						-
Total Sources	\$ -	\$ -	\$ 210,000	\$ -	\$ -	\$ 210,000
Shortfall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ONGOING NEW OPERATIONAL EXP	2022	2023	2024	2025	2026	Total
Staff Costs						-
Contractual Services						-
Supplies/Materials						-
Maintenance						-
Other (Describe)						-
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUNDING SOURCES						
ARPA Funding						-
Donations						-
User Fees						-
Other Grant Income						-
Other (Describe)						-
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shortfall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

IDENTIFY ONGOING FUNDING SOURCE FOR NEW OPERATIONAL EXPENSES AFTER THE ARPA GRANT PERIOD

N/A

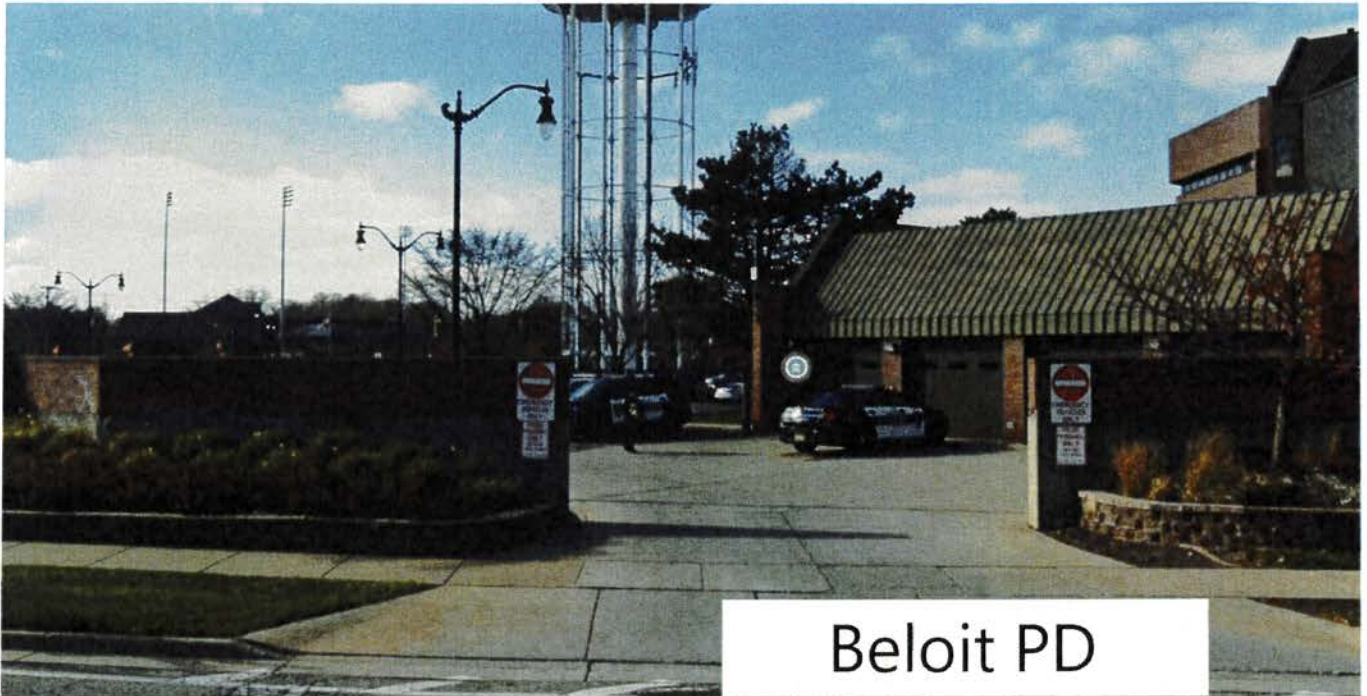
DESCRIBE EVENTS OR CIRCUMSTANCES THAT WOULD PREVENT COSTS FROM BEING OBLIGATED BY DECEMBER 31, 2024 AND EXPENDED BY DECEMBER 31, 2026 attach additional information if needed



22-08-22 1 SHEET TOTAL SHEETS	515 GRAND AVENUE PUBLIC SAFETY BUILDING		ISSUED FOR <input checked="" type="checkbox"/> PRELIMINARY <input type="checkbox"/> REVIEW/APPROVAL <input type="checkbox"/> BIDDING/CONST <input type="checkbox"/> REC. REF. DWG. <input type="checkbox"/> OFFICE USE	DATE 08/22/2022	REVISIONS 1.0. VANBOKEL	SURVEYED BY: J.D. VANBOKEL FIELD BOOK NO. PG. PROJ. ENGINEER: J.J. NIKSCH DRAWN BY: J.D. VANBOKEL APPROVED BY: A.M. WLSOLOWSKI POINT FILE:	CITY OF WAUSAU Engineering Department 407 GRANT STREET WAUSAU, WI 54403-4783 (715) 761-6740 FAX (715) 761-6749
	SITE PLAN 2022 WPD FENCING PROJECT						



Appleton PD



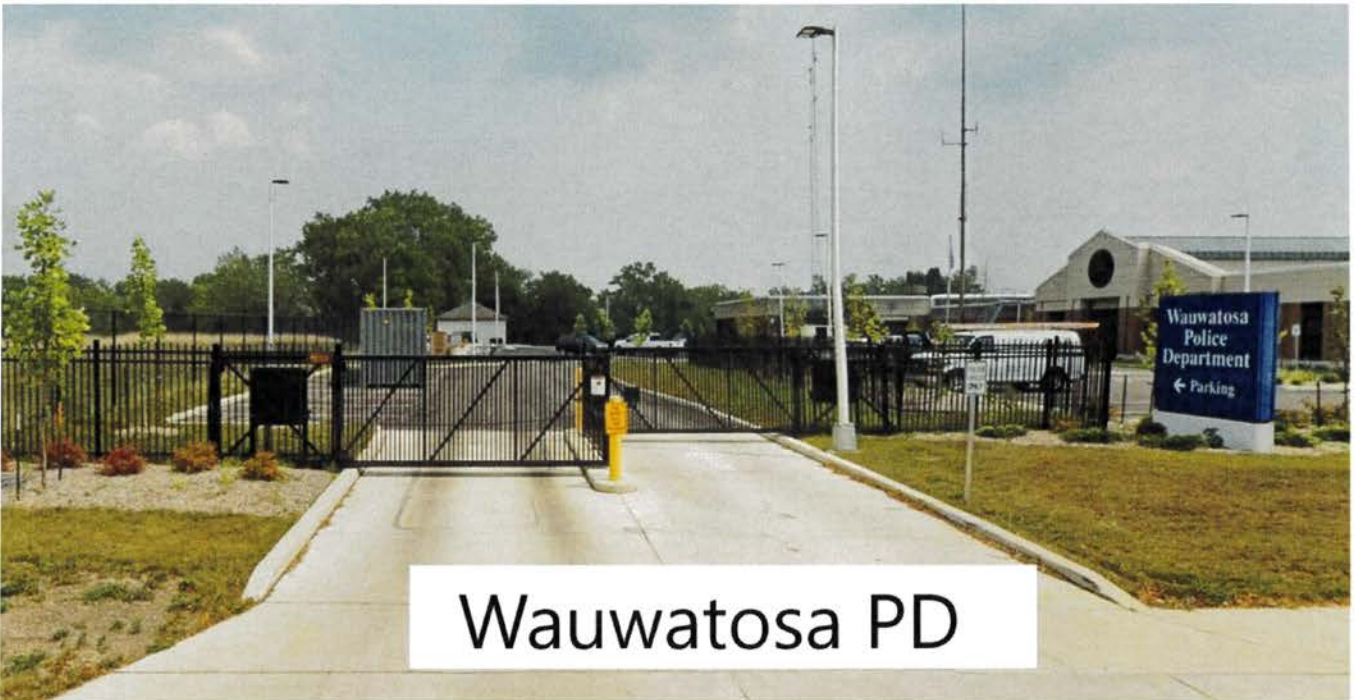
Beloit PD



Greenfield PD



LaCrosse PD



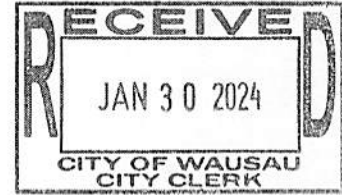
January 30, 2024

Kaitlyn Bernarde

Clerk, City of Wausau

407 Grant Street

Wausau, WI 54403



cc: Rubow, Groat 2/1

On January 29, 2024, the Leigh Yawkey Woodson Art Museum, Inc., a 501(c)3 organization, paid a property tax bill of \$17,493.20 to the City of Wausau. As a non-profit organization offering free and accessible visual arts experiences to not only the people of Wausau, but also residents of Wisconsin and visitors from around the world since opening in 1976, the Leigh Yawkey Woodson Art Museum has been exempt from local, state, and federal taxes since its incorporation.

Late in 2023, the Museum received a property tax bill from the City of Wausau for the parcel at 601 N. 12th Street in Wausau. This property has been owned by the Museum – and exempt from property taxes – since the Museum purchased the land in 2016. At the time, there were two blighted structures on the land, each located on two separate parcels. The Museum razed those structures after purchasing the parcels and turned the land into a pocket park for the community. The move was met with acclaim from neighbors on 12th Street, 13th Street, and McClellan Street. The parcels continued to receive property tax exemptions from the City of Wausau in 2018, 2020, and 2022 as it remained a green space that was open to the public.

In 2022, the parcels were combined by the Museum and the City, in preparation for a long-planned improvement to be made on the property. The improvement is the Museum’s “Glass Box Studio” a purpose-built art studio for visiting artists and large-scale hands-on art opportunities, furthering the Museum’s mission to “enhance lives through art” through high-quality educational programs and exhibitions. The “Glass Box Studio” building project, started in September 2022 and completed in May 2023, met with overwhelming support from the Museum’s neighbors, the Wausau City Council, the Community Foundation of North Central Wisconsin, and Wausau-area private foundations including the B.A. & Esther Greenheck Foundation, Dwight and Linda Davis Foundation, Dudley Foundation, and Scott and Mary Turner Foundation.

In April 2023, the City of Wausau Assessor re-assessed the property, as it existed on January 1, 2023, when the “Glass Box Studio” was still under construction. The City Assessor both interpreted the combination of the two parcels on the property at 601 N. 12th Street and the “vacant” nature of the property as a change to the property’s use, and therefore revoked the Museum’s tax exempt status for the property (which he directly stated in an email message to me

on January 16, 2024), even though the Glass Box Studio construction and the combination of the parcels were only made to further the Museum's non-profit mission and role as a visual arts and educational beacon in the Wausau community.

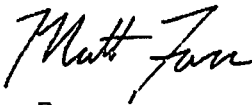
On behalf of the Museum, I believe the City Assessor should have applied a "Readying Rule" as part of his assessment. The Readying Rule states that, in interpreting the exemption statute (Wis. Stat. 70.11), assessors should consider that the property is being developed to further its exempt purpose and shouldn't necessarily remove the tax-exempt status simply because the property is not fully operational for that exempt purpose. This is the featured rule provided in the "Tax Exempt - Improvements Under Construction" section in the 2023 Wisconsin Property Assessment Manual (*Family Hospital Nursing Home, Inc. v. City of Milwaukee*, 78 Wis. 2d 312, 254 N.W.2d 268 (1977)). As the Assessment Manual states, that Wisconsin Supreme Court case stands for the rule that "if a property under construction is readying itself for exempt purposes and is not being used for other [ineligible] purposes, it may be reasonable to exempt such property...the assessor must not interpret the exemption so narrowly as to deny reasonable claims for exemption." This is in the Wisconsin Property Assessment Manual, section 20-8.

As an internationally known art museum, the Leigh Yawkey Woodson Art Museum is proud to call Wausau home and promote the city with the thousands of artists, museum colleagues, and art world professionals we deal with on an annual basis. You can't tell the story of the Museum without the support of the City of Wausau, nor can you tell the story of the City without mentioning the Museum and its impeccable reputation as a visual arts organization.

Therefore, as the Director of the Leigh Yawkey Woodson Art Museum, and Pursuant to Wisconsin Statute § 74.35, I am making an Unlawful Tax Claim for \$17,493.20 to the City of Wausau on behalf of the Museum. As stated above, the readying rule should be applied to this property, as the Glass Box Studio was actively under construction at the time of assessment, in furtherance of the Museum's non-profit mission. Therefore, the property should be considered exempt from taxation and the unlawful tax returned. We will personally serve the City of Wausau Clerk or deliver this letter to the person in charge of the Clerk's office, in conformance with Wis. Stat. 801.11(4)(a)(3).

We look forward to resolution of this issue and continuing the work we do for the community.

Sincerely,



Matt Foss

Director, Leigh Yawkey Woodson Art Museum

700 North 12th Street

Wausau, WI 54403

Claim for Recovery of Unlawful Tax (74.35)

REAL ESTATE PARCEL 291-2907-254-0347

601 N 12TH ST

THE LEIGH YAWKEY WOODSON ART MUSEUM INC

1. For the 2017 Roll, two parcels existed and were granted exemption by the Interim Assessor. This was done in error as the two parcels were vacant lots that were not necessary for the location and convenience of the main exempt building located at 700 N 12th St and the lots were not dedicated to the city as a public park.
2. On August 30, 2022, a building permit was issued to construct a new building on the two vacant lots.
3. On November 18, 2022, a parcel combination affidavit was recorded with Marathon County Register of Deeds combining parcels 291-2907-254-0247 and 291-2907-254-0333 into one parcel. The property USE changed with a parcel combination and by adding an improved to a previously vacant parcel. This property change shifts the property to taxable status and requires the property owner to file the State prescribe PR-230 exemption request form, to identify what the property is going to be used for and if the USE is exempt by statute.
4. On December 21, 2022, an exterior inspection was performed by the assessment department to discover the amount of new construction completed effective of January 1, 2023, the statutory lien date.
5. On April 19, 2023, a Notice of Changed Assessment was mailed to The Leigh Yawkey Woodson Art Museum Inc. indicating a change to the assessment from the previous year.

2022 Assessment (254-0247 & 0333)

Assessment: \$ 0

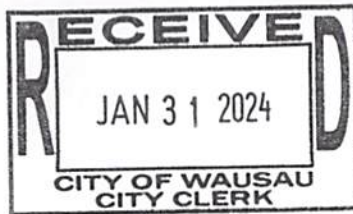
2023 Assessment (254-0347) New

Land	\$60,800
Improvement	<u>\$624,700</u>
Total	\$685,500

6. On January 30, 2023, a 2024 Claim for Recovery of Unlawful Tax was filed with the City Clerk, Kaitlyn Benarde. requesting forgiveness of the 2023 tax bill in the amount of \$17,493.20, as the assessor should have applied the "reading rule" interpretation from (*Family Hospital Nursing Home, Inc. v. City of Milwaukee, 78 Wis. 2d 312, 254 N.W. 2d 268*) court case. The "reading rule" does not apply to buildings under construction. (*FH Healthcare Development, Inc. v. City of Wauwatosa, 2004 WI App 182*).
7. No exemption request was filed requesting an exemption on the improved parcel. Wisconsin State Statute 70.109 declares, "*Exemptions under this chapter shall be strictly construed in every instance with a presumption that the property in question is taxable, and the burden of proof is on the person who claims the exemption.*"
8. Wisconsin State Statute 70.11; declares, "*if a property was exempt for the previous year and it's use, occupancy or ownership did not change in a way that makes it taxable and its owner, on or before March 1, files with the assessor where the property is located a form that the department of revenue prescribes and if the property did not exist in the previous year, files with the assessor of the taxation district where the property is located a form the department of revenue prescribes.*" It is clear the property did change, as it did not exist in the previous year which requires filing for exemption.
9. "...the party seeking the exemption bears the burden of proving that it falls within a statutory exemption" (*Columbus Park Housing Corp v. City of Kenosha, 2003 WI 143, 11, 267 Wis. 2d 59, 671 n.W.2d 633*), and "...must show that its construction of the statute is supported by clear evidence of legislative intent" (*Village of Lannon, 2003 WI App 7, 4, 259 Wis. 2d 879, 659 N.W.2d 95, affirmed, 2003 WI 150*).

The assessor recommends the Claim for Recovery of Unlawful Tax be disallowed, for failure to request an exemption as required by statute, as the property tax ID did not exist in the previous year and there was a USE change from vacant to improved.

Respectfully Submitted,
Rick Rubow - City Assessor
City of Wausau



Ruder Ware, L.L.S.C.
130 N Adams Street
Green Bay, WI 54301

Tel 920.435.9393
Fax 920.435.8866
jsundell@ruderware.com
www.ruderware.com



January 30, 2024

VIA PERSONAL DELIVERY

City of Wausau, State of Wisconsin
Attn: Kaitlyn Bernarde
407 Grant Street
Wausau, WI 54403



Re: Notice of Claim for Recovery of Unlawful Taxes

Dear Mrs. Bernarde:

We represent Green Acres at Greenwood Hills, LLC, a Wisconsin limited liability company having an address of 1809 Green Vistas Dr, Wausau, WI 54403 (the "Green Acres") concerning Parcels 291-2808-052-0142 and 291-2808-052-0144 (collectively, the "Property").

The City of Wausau (the "City") issued 2023 property tax bills totaling \$9,422.93 for the Property. See attached Exhibit A containing the tax bills and a cover letter protesting the tax.

These tax bills were made in error. The Property is owned by the City. See Exhibit B, a September 2010 letter from the City to Green Acres acknowledging the Property's dedication. See also Exhibit C, November 2013 letters seeking partial mortgage releases for the Property because the Property had become "city-owned property."

Sending Green Acres a tax bill is odd twice over. First, Green Acres does not own the Property, so it is not responsible for paying the Property's real-estate tax bill. Second, the City owns the Property, so it is exempt from taxation. Thus, there should be no tax bill at all.

Pursuant to Section 74.33(1)(c), please refund Green Acres in the amount of \$9,422.93.

Very truly yours,

RUDER WARE

Jordan C. Sundell

Enclosures

1/31/24, 2:15P
Charlie Knapp

Green Acres at Greenwood Hills, LLC
1809 Green Vistas Drive
Wausau, Wisconsin, 54403
715-432-5258
jameswanserski@gmail.com

December 31, 2023

Emily Ley, Assistant Finance Director
City of Wausau
407 Grant Street
Wausau, WI 54403

Subject: Payment Under Protest-Parcel 291-2808-052-0142 and Parcel 291-2808-052-0144

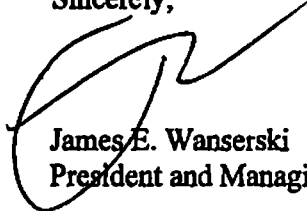
Please find enclosed a check for \$9,422.93 in payment for Parcel 291-2808-052-0142 and Parcel 291-2808-052-0144.

Please be advised that we are making this payment of \$9,422.93 to the City under protest. We do not believe that we owe this amount, but we are making the payment to avoid any late fees or penalties.

This payment does not constitute an admission of liability or a waiver of any rights. We expressly reserve all of our legal rights to dispute the amount owed, including any rights arising from or related to that Notice of Circumstances Giving Rise to Claim and Notice of Claim dated August 8, 2023 from us to the City.

Please acknowledge receipt of this payment and confirm that it is being accepted under protest.

Sincerely,



James E. Wanserski
President and Managing Member

Cc: Jordan Sundell via email @ Jsundell@ruderware.com

EXHIBIT A

REAL ESTATE

STATE OF WISCONSIN
PROPERTY TAX BILL FOR 2023
CITY OF WAUSAU
MARATHON COUNTY

Bill No. 412126

IMPORTANT: Correspondence should refer to tax number
See reverse side for Important Information
Be sure this description covers your property. This description is for
property tax bill only and may not be a full legal description.

291-2808-052-0144

GREEN ACRES AT GREENWOOD HILLS LLC

VISTAS AT GREENWOOD HILLS SUBDIV - OUTLOT 1
2.4820 ACRES

GREEN ACRES AT GREENWOOD HILLS LLC
ATTN: JAMES E WANSERSKI
1809 GREEN VISTAS DR
WAUSAU 54403



Assessed Value Land 324,500	Ass'd. Value Improvements 48,000	Total Assessed Value 372,500	Ave. Assmt. Ratio 83.41%		Net Assessed Value Rate (Does NOT reflect Credits) 0.02393884
Est. Fair Mkt. Land 389,000	Est. Fair Mkt. Improvements 57,500	Total Est. Fair Mkt. 446,500	A Star in This Box Means Unpaid Prior Year Taxes		School taxes reduced by school levy tax credit 728.21
Taxing Jurisdiction	2022	2023	2022	2023	% Tax Change
	Est. State Aids Allocated Tax District	Est. State Aids Allocated Tax District	Net Tax	Net Tax	
MARATHON COUNTY	2,119,478	2,389,677		1,790.47	
CITY OF WAUSAU	7,989,947	9,213,597		4,045.69	
DC EVEREST SCHOOL	2,932,305	3,111,343		2,582.89	
NORTHCENTRAL TECH	3,633,779	3,614,176		498.17	
Total	16,675,509	18,328,793	0.00	8,917.22	100.0%
		First Dollar Credit	0.00	66.73	100.0%
		Lottery & Gaming Credit	0.00	0.00	0.0%
		Net Property Tax		8,850.49	100.0%

Make Check Payable To:

CITY OF WAUSAU
PO BOX 78510
MILWAUKEE WI 53278-8510

Full Payment Due On or Before January 31, 2024

\$8,850.49

Or pay the following Instalments

1/31/2024	2,950.49
4/30/2024	2,950.00
7/31/2024	2,950.00

Net Property Tax

8,850.49

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied To Property	Year Increase Ends
DC EVEREST SCHOOL	\$549,867.67	1,292.33	2038

TOTAL DUE FOR FULL PAYMENT

JANUARY 31, 2024

\$8,850.49

Warning: If not paid by due dates, installment option is lost
and total tax is delinquent subject to interest and, if applicable,
penalty. Failure to pay on time. See reverse.

GREEN ACRES AT GREENWOOD HILLS LLC
ATTN: JAMES E WANSERSKI
1809 GREEN VISTAS DR
WAUSAU 54403

REAL ESTATE

STATE OF WISCONSIN
PROPERTY TAX BILL FOR 2023
CITY OF WAUSAU
MARATHON COUNTY

Bill No. 398787

IMPORTANT: Correspondence should refer to tax number
See reverse side for Important Information
Be sure this description covers your property. This description is for
property tax bill only and may not be a full legal description.

291-2808-052-0142

GREEN ACRES AT GREENWOOD HILLS LLC
3115 TOWNLINE RD
SECOND ADDENDUM TO VISTAS AT GREENWOOD
HILLS CONDOMINIUM PLAT COMMON ELEMENT

GREEN ACRES AT GREENWOOD HILLS LLC
ATTN JAMES E WANSERSKI
1809 GREEN VISTAS DR
WAUSAU WI 54403



Assessed Value Land	Ass'd. Value Improvements	Total Assessed Value	Ave. Assmt. Ratio		Net Assessed Value Rate (Does NOT reflect Credits)
	26,700	26,700	83.41%		0.02393884
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	A Star in This Box Means Unpaid Prior Year Taxes		School taxes reduced by school levy tax credit
	32,000	32,000			52.20
Taxing Jurisdiction	2022	2023	2022	2023	% Tax Change
	Est. State Aids Allocated Tax District	Est. State Aids Allocated Tax District	Net Tax	Net Tax	
MARATHON COUNTY	2,119,478	2,389,677	0.00	128.34	
CITY OF WAUSAU	7,989,947	9,213,597	0.00	289.99	
DC EVEREST SCHOOL	2,932,305	3,111,343	0.00	185.13	
NORTHCENTRAL TECH	3,633,779	3,614,176	0.00	35.71	
Total	16,675,509	18,328,793	0.00	639.17	100.0%
		First Dollar Credit	0.00	66.73	100.0%
		Lottery & Gaming Credit	0.00	0.00	0.0%
		Net Property Tax	0.00	572.44	100.0%

Make Check Payable To:
CITY OF WAUSAU
PO BOX 78510
MILWAUKEE WI 53278-8510

Full Payment Due On or Before January 31, 2024	
\$572.44	
Or pay the following instalments	
1/31/2024	192.44
4/30/2024	190.00
7/31/2024	190.00

Net Property Tax 572.44

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied To Property	Year Increase Ends
DC EVEREST SCHOOL	\$549,867.67	92.63	2038

TOTAL DUE FOR FULL PAYMENT
JANUARY 31, 2024
\$572.44

Warning: If not paid by due dates, installment option is lost
and total tax is delinquent subject to interest and, if applicable,
penalty. Failure to pay on time. See reverse.

GREEN ACRES AT GREENWOOD HILLS LLC
ATTN JAMES E WANSERSKI
1809 GREEN VISTAS DR
WAUSAU WI 54403

Department of Public Works



Bradley J. Marquardt, P.E.
Director of Public Works & Utilities

September 28, 2010

Mr. James Wanserski
Green Acres at Greenwood Hills LLC
3102 Windflower Lane
Wausau, WI 54401

Dear Mr. Wanserski:

Following are the items I can think of that should be clarified in an addendum to the developer's agreement that was originally signed:

1. The City of Wausau, as approved by the Common Council on August 10, 2010, has accepted the streets as public right-of-way. In short, this means the City of Wausau will be responsible for all aspects of the street, including maintenance, repair, reconstruction and snow plowing. The right-of-way is based on the outside edge of the concrete edging.
2. The City of Wausau also accepted the existing street lighting system from Vistas at Greenwood Hills. In short, this means the City will maintain and replace anything associated with the street lights and will pay both electrical bills.
3. The existing ditches are outside of the right-of-way and will remain as private property. Property owners will be responsible for maintaining this area, including grass mowing and keeping the ditch area unobstructed for storm drainage. Culvert pipes across driveways remain the responsibility of the property owner.
4. The storm sewer pipes crossing the streets from ditch to ditch will be the responsibility of the City of Wausau, provided it is understood that the City of Wausau has the right to enter onto private property for the maintenance and/or replacement of these storm sewer pipes where they extend past the street.
5. Vistas at Greenwood Hills will be responsible for all planting material in the islands including planting, maintaining and removing.
6. Vistas at Greenwood Hills' property owners will install mailboxes such that they are not across from any islands/medians located within the street.
7. Due to the lack of a true curb and gutter, there is no true definition to the edge of the concrete border. This can be problematic with plowing snow until a snow bank is formed to help delineate the street edge. Because of this, the property owner will be responsible for any lawn restoration resulting from damage due to routine snow plowing.
8. All easements for sanitary sewer and water main dedicated with the plat shall remain intact. This is to ensure there is ample room in the future for any necessary maintenance or repair.
9. Vistas at Greenwood Hills will still be responsible for maintaining and repair of the stormwater detention ponds and appurtenances as outlined in the long term maintenance agreement already on file. This includes the stormwater main which discharges into the stormwater detention pond from Green Vistas Drive and any other storm sewer pipe which does not cross any street.

One question I have is if "Vistas at Greenwood Hills" is the correct name to use. Please contact me with any questions, changes or additions you may have. Once we have these worked out, I will work with our City Attorney to draft the agreement.

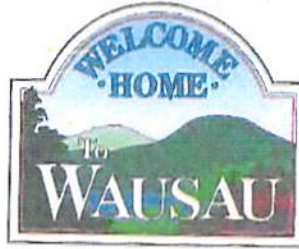
Thank you,

A handwritten signature in black ink, appearing to read "B. Marquardt", is written over a horizontal line.

Bradley J. Marquardt, P.E.
Director of Public Works & Utilities

ENGINEERING • CONSTRUCTION & MAINTENANCE • PLANNING • GIS • PARKING
CITY OF WAUSAU • CITY HALL • 407 GRANT STREET • WAUSAU, WI 54403-6783 • 715.261.6740 • FAX 715.261.6759 • TDD 715.261.6770
WWW.CITYOFWAUSAU.WI.US

EXHIBIT B



*Mailed
12-5-13*

Office of the City Attorney

Anne L. Jacobson
City Attorney

Tara G. Alfonso
Assistant City Attorney

November 19, 2013

Green Acres at Greenwood Hills, LLC
c/o Mr. James Wanserski
1809 Green Vistas Drive
Wausau WI 54403

Dear Mr. Wanserski:

Please find enclosed on behalf of your mortgagor, Kevin Matzke and Monica Matzke, an original Partial Release of Mortgage, which we ask that you sign before a notary and return to us in the envelope provided.

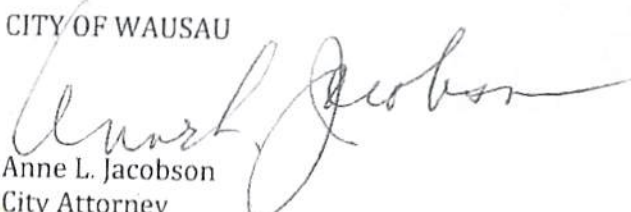
The Vistas at Greenwood Hills Development has requested the conversion of private streets to city-owned streets. This matter was approved by the Common Council in 2010, and we are now proceeding with the legal aspects of this action.

The purpose of the partial release is to partially release from your mortgage, that portion of the premises, described therein, that now encompasses city-owned property. A map showing the streets in question is also enclosed.

We will take care of the recording of the partial release. We appreciate your expedited cooperation in this matter. If you have any questions, please feel free to call our office.

Very truly yours,

CITY OF WAUSAU


Anne L. Jacobson
City Attorney

ALJ:lp
Enclosures

EXHIBIT C

Yellow = road incl. in a crease for
 condo cars. →

State Bar of Wisconsin Form 28-2003
PARTIAL RELEASE OF MORTGAGE

The undersigned certifies that Green Acres at Greenwood Hills, LLC, a Wisconsin Limited Liability Company is the present owner of a Mortgage executed by Kevin Matzke and Monica Matzke, husband and wife to Green Acres at Greenwood Hills, LLC, a Wisconsin Limited Liability Company to secure payment of \$33,500.00, dated September 28, 2005, recorded on October 5, 2005, in the Office of the Register of Deeds for Marathon County, Wisconsin, in (Reel) (Vol.) of Records, at (Images) (Pages), as Document No. 1424851, and has the right to release the same, and hereby releases from the lien of the above-described Mortgage the following described real estate located in said county ("Property") (if more space is needed, please attach addendum):

See attached for legal description

Recording Area
 Name and Return Address
 Office of the City Attorney
 407 Grant Street
 Wausau WI 54403
 Charge: City of Wausau
 291.2808.052.0010
 Parcel Identification Number (PIN)

The undersigned retains a lien on the balance of the real estate (not heretofore released) described in said Mortgage.
 Dated 12-04-2013

(Signature)
 GREEN ACRES AT GREENWOOD HILLS, LLC
 (SEAL) James E. Wanserski, Member (SEAL)

AUTHENTICATION
 Signature(s) _____
 authenticated on _____
 STATE OF WISCONSIN)
 MARATHON COUNTY) ss

ACKNOWLEDGMENT
 Personally came before me on 12/14/2013
 the above-named James E. Wanserski,
 to me known to be the person(s) who executed the foregoing
 instrument and acknowledged the same.
(Signature)
 Notary Public, State of Wisconsin
 My Commission (is permanent) (expires) 1/22/2017

TITLE: MEMBER STATE BAR OF WISCONSIN
 (If not authorized by Wis. Stat. § 706.06)
 THIS INSTRUMENT DRAFTED BY:
Anne L. Jacobson, City Attorney
 City of Wausau, 407 Grant St., Wausau, WI 54403

(Signatures may be authenticated or acknowledged. Both are not necessary.)
 NOTE: THIS IS A STANDARD FORM. ANY MODIFICATIONS TO THIS FORM SHOULD BE CLEARLY IDENTIFIED.
 * Type name below signature
 © 2003 STATE BAR OF WISCONSIN
 FORM NO. 28-2003





*Mailed
12-5-13*

Office of the City Attorney

Anne L. Jacobson
City Attorney

Tara G. Alfonso
Assistant City Attorney

November 19, 2013

Wanserski Revocable Trust
c/o Mr. James Wanserski
1809 Green Vistas Drive
Wausau WI 54403

Dear Mr. Wanserski:

Please find enclosed on behalf of your mortgagor, Royalty Custom Homes, LLC, an original Partial Release of Mortgage, which we ask that you sign before a notary and return to us in the envelope provided.

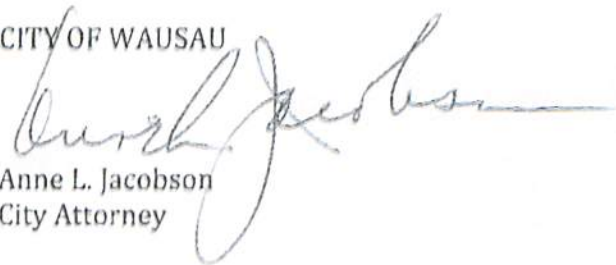
The Vistas at Greenwood Hills Development has requested the conversion of private streets to city-owned streets. This matter was approved by the Common Council in 2010, and we are now proceeding with the legal aspects of this action.

The purpose of the partial release is to partially release from your mortgage, that portion of the premises, described therein, that now encompasses city-owned property. A map showing the streets in question is also enclosed.

We will take care of the recording of the partial release. We appreciate your expedited cooperation in this matter. If you have any questions, please feel free to call our office.

Very truly yours,

CITY OF WAUSAU


Anne L. Jacobson
City Attorney

ALJ:lp
Enclosures

State Bar of Wisconsin Form 28-2003
PARTIAL RELEASE OF MORTGAGE

Document Number

Document Name

The undersigned certifies that Wanserski Revocable Trust dated November 18, 2009

is the present owner of a Mortgage executed by Royalty Custom Homes, LLC

to Wanserski Revocable Trust dated November 18, 2009

to secure payment of \$ 45,000.00, dated November 1, 2012,
 recorded on December 10, 2012, in the Office of the Register of Deeds
 for Marathon County, Wisconsin, in (Reel) (Vol.) _____ of Records, at
 (Images) (Pages) _____, as Document No. 1636785

_____, and has the right to release the same, and hereby releases from the lien of
 the above-described Mortgage the following described real estate located in said
 county ("Property") (if more space is needed, please attach addendum):

See attached for legal description

Recording Area

Name and Return Address
 Office of the City Attorney
 407 Grant Street
 Wausau WI 54403

Charge City of Wausau

291.2808.052.0005

Parcel Identification Number (PIN)

The undersigned retains a lien on the balance of the real estate (not heretofore released) described in said Mortgage.

Dated 12-4-2013

(SEAL) James E. Wanserski, Trustee (SEAL)
 * Wanserski Revocable Trust dated November 18, 2009

AUTHENTICATION

ACKNOWLEDGMENT

Signature(s) _____
 authenticated on _____

STATE OF WISCONSIN)
) ss.
MARATHON COUNTY)

TITLE: MEMBER STATE BAR OF WISCONSIN

(If not, _____
 authorized by Wis. Stat. § 706.06)

Personally came before me on _____
 the above-named JAMES E. WANSERSKI,
Trustee
 to me known to be the person(s) who executed the foregoing
 instrument and acknowledged the same.

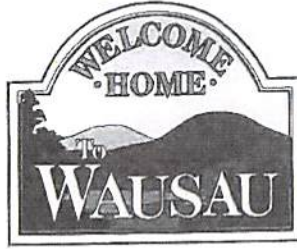
THIS INSTRUMENT DRAFTED BY:
Anne L. Jacobson, City Attorney
City of Wausau, 407 Grant St., Wausau, WI 54403

Mack A. Tuskowski
 Notary Public, State of Wisconsin
 My Commission (is permanent) (expires: 4/22/2017)

(Signatures may be authenticated or acknowledged, Both are not necessary.)

NOTE: THIS IS A STANDARD FORM. ANY MODIFICATIONS TO THIS FORM SHOULD BE CLEARLY IDENTIFIED.
 PARTIAL RELEASE OF MORTGAGE © 2003 STATE BAR OF WISCONSIN FORM NO. 28-2003

* Type name below signatures.



Office of the City Attorney

Anne L. Jacobson
City Attorney

Tara G. Alfonso
Assistant City Attorney

November 19, 2013

Peoples State Bank
1905 Stewart Avenue
Wausau WI 54401

Dear Sir or Madam:

Please find enclosed on behalf of your mortgagor, Wanserski Revocable Trust Dated November 18, 2009, an original Partial Release of Mortgage, which we ask that you sign before a notary and return to us in the envelope provided.


The Vistas at Greenwood Hills Development has requested the conversion of private streets to city-owned streets. This matter was approved by the Common Council in 2010, and we are now proceeding with the legal aspects of this action.

The purpose of the partial release is to partially release from your mortgage, that portion of the premises, described therein, that now encompasses city-owned property. A map showing the streets in question is also enclosed.

We will take care of the recording of the partial release. We appreciate your expedited cooperation in this matter. If you have any questions, please feel free to call our office.

Very truly yours,

CITY OF WAUSAU


Anne L. Jacobson
City Attorney

ALJ:lp

Enclosures

cc Wanserski Revocable Trust c/o Jim Wanserski

**State Bar of Wisconsin Form 28-2003
PARTIAL RELEASE OF MORTGAGE**

Document Number

Document Name

The undersigned certifies that Peoples State Bank
 is the present owner of a Mortgage executed by Wanserski Revocable Trust Dated
 November 18, 2009
 to Peoples State Bank
 to secure payment of \$ 275,000.00, dated March 4, 2013,
 recorded on March 8, 2013, in the Office of the Register of Deeds
 for Marathon County, Wisconsin, in (Reel) (Vol.) _____ of Records, at
 (Images) (Pages) _____, as Document No. 1643542
 _____, and has the right to release the same, and hereby releases from the lien of
 the above-described Mortgage the following described real estate located in said
 county ("Property") (if more space is needed, please attach addendum):

See attached for legal description

Recording Area

Name and Return Address

Office of the City Attorney
 407 Grant Street
 Wausau WI 54403

Charge City of Wausau

291.2808.052.0030

Parcel Identification Number (PIN)

The undersigned retains a lien on the balance of the real estate (not heretofore released) described in said Mortgage.

Dated _____

 (SEAL) _____ (SEAL)
 * Peoples State Bank

AUTHENTICATION

ACKNOWLEDGMENT

Signature(s) _____
 authenticated on _____

STATE OF WISCONSIN)
) ss.
MARATHON COUNTY)

Personally came before me on _____
 the above-named _____

TITLE: MEMBER STATE BAR OF WISCONSIN
 (If not, _____
 authorized by Wis. Stat. § 706.06)

to me known to be the person(s) who executed the foregoing
 instrument and acknowledged the same.

THIS INSTRUMENT DRAFTED BY:
Anne L. Jacobson, City Attorney
City of Wausau, 407 Grant St., Wausau, WI 54403

 Notary Public, State of Wisconsin
 My Commission (is permanent) (expires: _____)

(Signatures may be authenticated or acknowledged. Both are not necessary.)

NOTE: THIS IS A STANDARD FORM. ANY MODIFICATIONS TO THIS FORM SHOULD BE CLEARLY IDENTIFIED,
 PARTIAL RELEASE OF MORTGAGE © 2003 STATE BAR OF WISCONSIN FORM NO. 28-2003

* Type name below signatures

PLAT

Part of Vistas at Greenwood Hills, being part of the NE ¼ of the NW ¼, and part of the SE ¼ of the NW ¼, Section 5, Township 28 North, Range 8 East, City of Wausau, Marathon County, Wisconsin, described as follows:

Outlot 1 (Private Road), said Vistas at Greenwood Hills;

CONDO PLAT

Part of Vistas at Greenwood Hills Condominium Plat, being part of the NE ¼ of the NW ¼, part of the SW ¼ of the NW ¼, and part of the SE ¼ of the NW ¼, Section 5, Township 28 North, Range 8 East, City of Wausau, Marathon County, Wisconsin, described as follows:

That portion shown as "Green Vistas Drive (Private Road)", being part of the Common Elements, said Vistas at Greenwood Hills Condominium Plat;

and also;

The Easterly 10 feet of the "26' Utility Easement" running adjacent to and Westerly of Green Vistas Drive, being part of the Common Elements, said Vistas at Greenwood Hills Condominium Plat;

and also;

Part of the Ingress Egress Common Elements, said Vistas at Greenwood Hills Condominium Plat, described as follows:

Commencing at the NE corner of said NE ¼ of the NW ¼; thence S01°28'07"E, along the East line of said NE ¼ of the NW ¼, 33.00 feet to the North line of said Vistas at Greenwood Hills Condominium Plat; thence N89°51'04"W, along said North line, 376.00 feet to the point of beginning;

Thence along the arc of a curve to the left having a chord bearing of S22°54'26"W and a chord distance of 22.71 feet and a radius of 30 feet; thence S00°40'00"W, 91.92 feet; thence along the arc of a curve to the right having a chord bearing of S07°17'20"W and a chord distance of 28.83 feet and a radius of 125 feet; thence S13°54'40"W, 11.11 feet; thence along the arc of a curve to the left having a chord bearing of S01°20'47"E and a chord distance of 50.00 feet and a radius of 95 feet, to the Easterly line of Outlot 1 (Private Road), Vistas at Greenwood Hills, said Section 5; thence S73°27'45"W, along the North line of said Outlot 1 (Private Road), 32.00 feet; thence S73°17'11"W, along the Southerly line of said Ingress Egress Common Elements, 10.00 feet; thence N16°59'59"W, 17.00 feet; thence along the arc of a curve to the left having a chord bearing of N26°06'45"E and a chord distance of 10.98 feet and a radius of 7.52 feet; thence N20°46'31"W, 39.42 feet; thence along the arc of a curve to the right having a chord bearing of N10°03'15"W and a chord distance of 37.21 feet and a radius of 100 feet; thence N00°40'00"E, 74.29 feet; thence along the arc of a curve to the left having a chord bearing of N26°11'03"W and a chord distance of 45.17 feet and a radius of 50.00 feet, to said North line of the Vistas at Greenwood Hills Condominium Plat; thence S89°51'04"E, along said North line, 95.00 feet to the point of beginning;

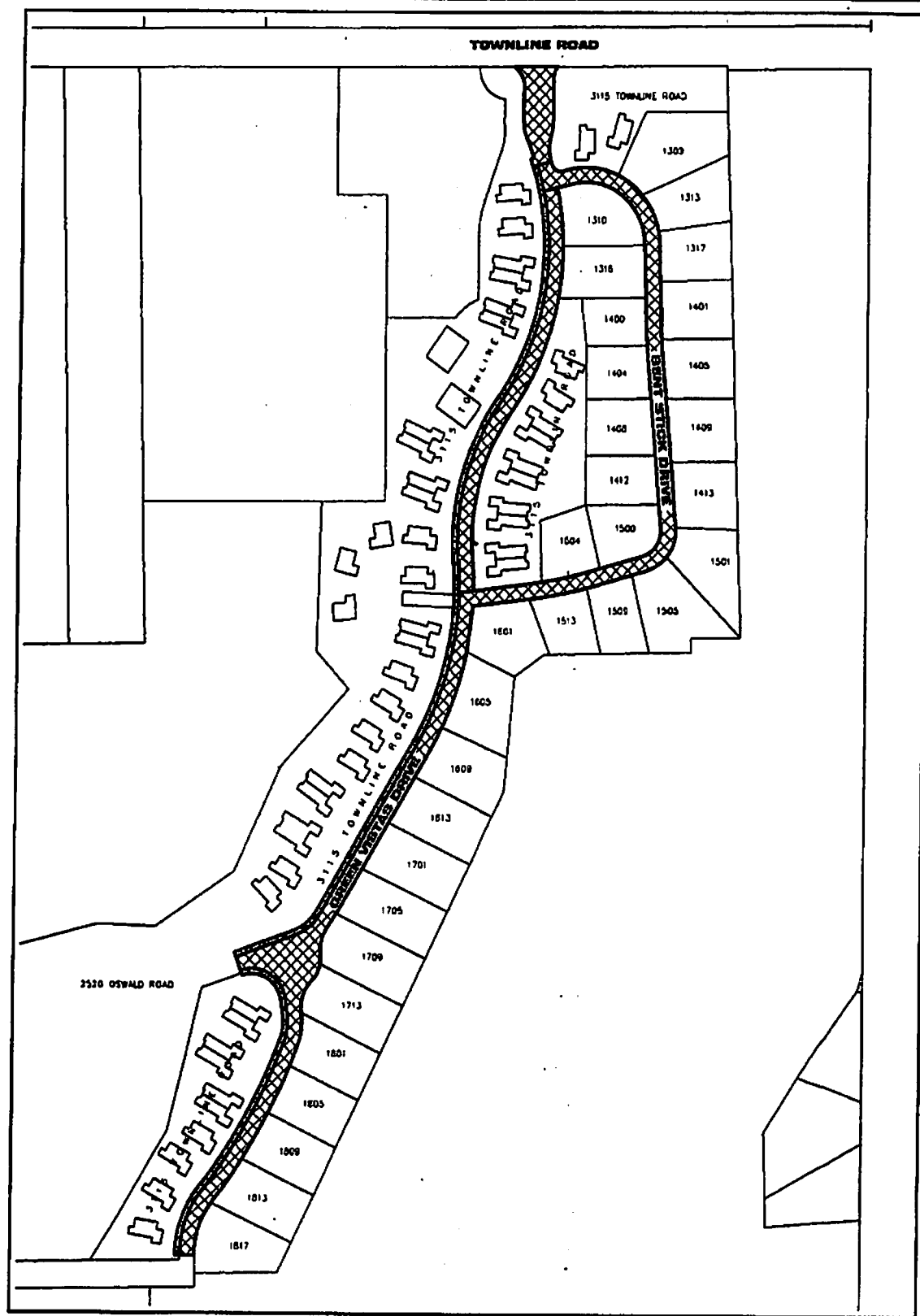
FUTURE CONDO AREA

Part of said SE ¼ of the NW ¼, Section 5, Township 28 North, Range 8 East, City of Wausau, Marathon County, Wisconsin, described as follows:

Commencing at the NW corner of Lot 27, Vistas at Greenwood Hills, said Section 5; thence N74°21'37"W, 128.11 feet to the Westerly line of Outlot 1 (Private Road), said Vistas at Greenwood Hills, the point of beginning;

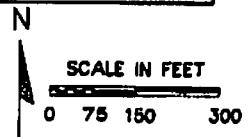
Thence S70°42'34"W, along said Westerly line, 68.86 feet; thence N19°17'26"W, 10.00 feet; thence N70°42'34"E, 68.24 feet to the Westerly line of Vistas at Greenwood Hills Condominium Plat, said Section 5; thence S22°51'38"E, along said Westerly line, 10.02 feet to said Westerly line of Outlot 1 (Private Road), the point of beginning.

City of Wausau, Wisconsin - Engineering Department - Elected by J.D. Van Buren

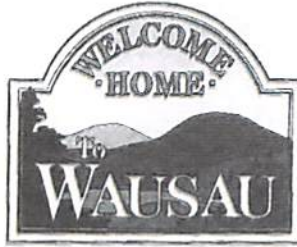


CITY OF WAUSAU
MARATHON COUNTY, WI

PROPOSED RIGHT OF WAY 



MAP DATE: DECEMBER 17, 2012



Office of the City Attorney

Anne L. Jacobson
City Attorney

Tara G. Alfonso
Assistant City Attorney

November 19, 2013

Peoples State Bank
1905 Stewart Avenue
Wausau WI 54401

Dear Sir or Madam:

Please find enclosed on behalf of your mortgagor, Green Acres at Greenwood Hills, LLC, an original Partial Release of Mortgage, which we ask that you sign before a notary and return to us in the envelope provided.


The Vistas at Greenwood Hills Development has requested the conversion of private streets to city-owned streets. This matter was approved by the Common Council in 2010, and we are now proceeding with the legal aspects of this action.

The purpose of the partial release is to partially release from your mortgage, that portion of the premises, described therein, that now encompasses city-owned property. A map showing the streets in question is also enclosed.

We will take care of the recording of the partial release. We appreciate your expedited cooperation in this matter. If you have any questions, please feel free to call our office.

Very truly yours,

CITY OF WAUSAU


Anne L. Jacobson
City Attorney

ALJ:lp

Enclosures

cc Green Acres at Greenwood Hills, LLC

Document No.	PARTIAL RELEASE OF MORTGAGE
	Document Title

The undersigned certifies that Peoples State Bank is the present owner of a mortgage executed by Green Acres at Greenwood Hills, LLC, to Peoples State Bank, to secure payment not to exceed \$2,000,000.00, dated June 8, 2005, recorded on June 16, 2005, in the Office of the Register of Deeds for Marathon County, Wisconsin, as Document No. 1413012, and has the right to release the same, and hereby releases from the lien of the above described mortgage the following described real estate located in said county:

See attached for legal description

This space is reserved for recording data

Return to

Office of the City Attorney
City Hall - 407 Grant Street
Wausau, WI 54403

Charge City of Wausau

Parcel Identification Number/Tax Key Number

291.2808.052.0984

The undersigned retains a lien upon the balance of the real estate (not heretofore released) described in said mortgage.

Dated this _____ day of _____, 2013.

PEOPLES STATE BANK BY:

By: _____

By: _____

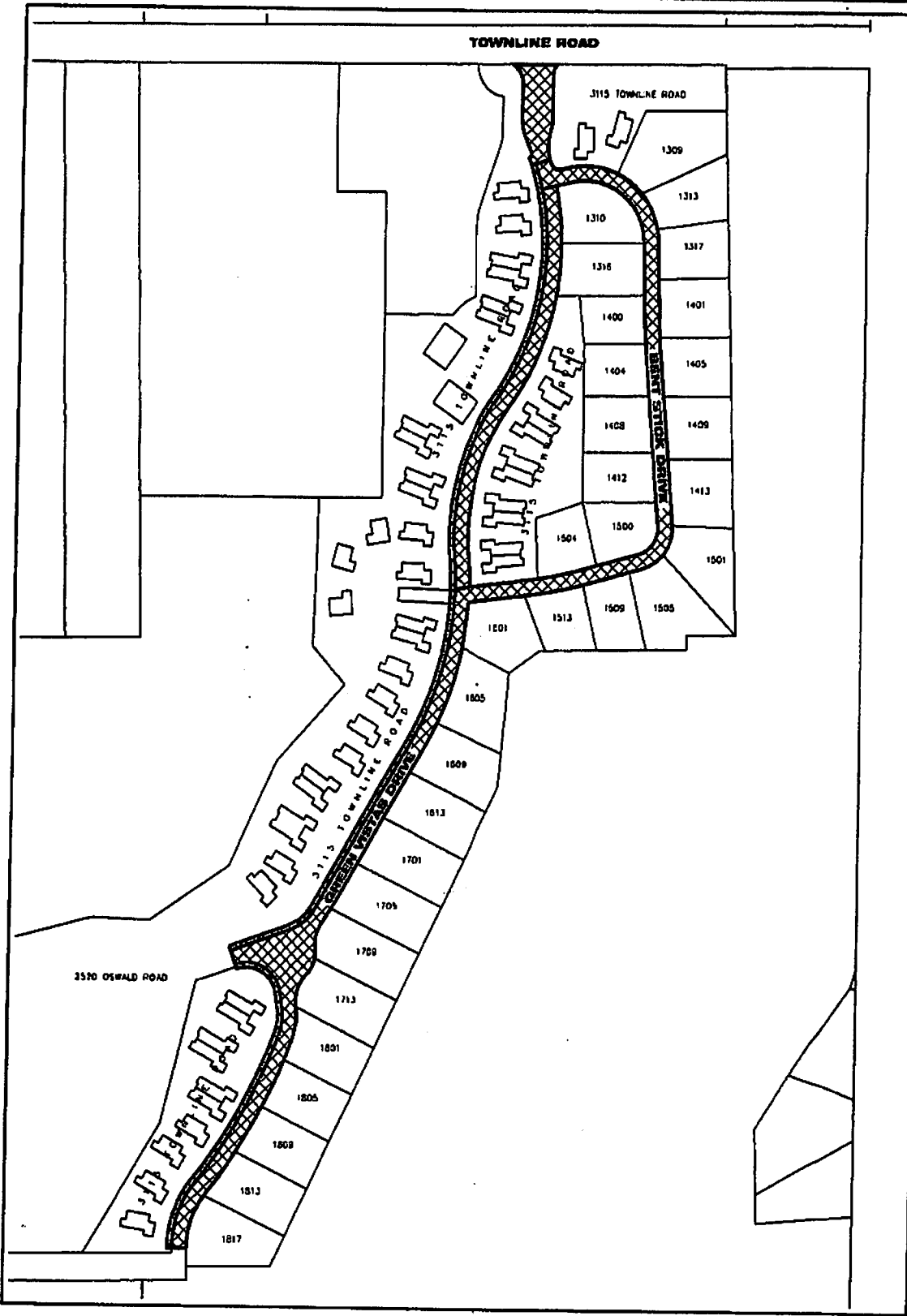
STATE OF WISCONSIN)
) ss.
COUNTY OF MARATHON)

Personally came before me this _____ day of _____, 2013, the above-named _____ and _____ of Peoples State Bank, to me known to be the person(s) who executed the foregoing instrument and acknowledged the same.

Notary Public, Wisconsin
My commission expires _____

This instrument was drafted by Anne L. Jacobson, City Attorney for the City of Wausau, 407 Grant Street, Wausau, WI 54403.

C:\Engineering\Arch\Comm_Visuals\RCM\Garant\Marathon_map.dwg_12/17/2012 1:21:38 PM_City of Wausau - Engineering Department - Edited by: J.D. Vago\Bord



CITY OF WAUSAU
MARATHON COUNTY, WI

PROPOSED RIGHT OF WAY



N

SCALE IN FEET

0 75 150 300

MAP DATE: DECEMBER 17, 2012



Claim for Recovery of Unlawful Tax (74.35)

REAL ESTATE PARCEL 291-2808-052-0142 & 291-2808-052-0144

3115 TOWNLIN RD

AND

PRIVATE ROAD AT GREEN ACRES

GREEN ACRES AT GREENWOOD HILLS LLC

1. In December 2022, the Assessment Department was made aware of property that was not owned by the city through an internal staff meeting at which the terms of the original Agreement between the City of Wausau, Wausau Water Works, and Greenwood Hills Subdivision, made May 12, 2005, were reviewed. It was discovered that property was not conveyed to and accepted by the City of Wausau. Making the gate house on parcel (2808-052-0142) and the private roads on parcel (2808-052-0144) taxable and not legally owned by the city.
2. On January 18, 2023, a county lister created out lot parcel 2808-052-0144 for the private roads of Bent Stick Dr and part of Green Vistas Dr for the 2023 assessment roll. The gate house was assessed to the common element parcel 2808-052-0142 for the Green Acres condominium parcel.
3. On April 19, 2023, all Notice of Changed Assessments were mailed indicating an assessment for Green Acres at Greenwood Hills LLC as follows.

	<u>2023 Assessment (052-0142)</u>	<u>2023 Assessment (052-0144)</u>
Land	\$0	\$324,500
Improvement	<u>\$26,700</u>	<u>\$ 48,000</u>
Total	\$ 26,700	\$ 372,500

4. On April 19, 2023, Omitted Change in Assessment Notices were also mailed to the owner for the assessment years of 2022 and 2021, as allowed by statute. Wisconsin Statutes 70.44 (1), *Assessment; property omitted. "Real or personal property omitted from assessment in any of the 2 next previous years, unless previously reassessed for the same year or years, shall be entered once additionally for each previous year of such omission, designation each such additional entry as omitted for the year of omission and affixing a just valuation to each entry for a former year as the same should then have been assessed according to the assessor's best judgment, and taxes shall be apportioned, using the net tax rate as provided in s. 70.43, and collection on the tax roll for such entry.."*
5. On January 30, 2024, a 2023 Claim for Recovery of Unlawful Tax was filed with the City Clerk, Kaitlyn Bernarde. Requesting a refund of \$9,422.93, stating Green Acres does not own the property and is not responsible for paying property taxes, claiming the property is owned by the city.
6. Wisconsin State Statute 70.109 - Presumption of Taxability declares, "Exemptions under this chapter shall be strictly construed in every instance with a presumption that the property in question is taxable, and the burden of proof is on the person who claims the exemption."

The assessor recommends the Claim for Recovery of Unlawful Tax to be disallowed, for failure to prove their claim that the property assessed was conveyed to the City of Wausau and the City of Wausau holds title.

Respectfully Submitted,

Rick Rubow - City Assessor
City of Wausau



City of Wausau, Marathon County
2023 Notice of Changed Assessment
THIS IS NOT A TAX BILL

04/19/2023

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property Owner

GREEN ACRES AT GREENWOOD HILLS LLC
 ATTN JAMES E WANSERSKI
 1809 GREEN VISTAS DR
 WAUSAU, WI 54403

Parcel Information

Parcel no: 291 2808 052 0144
 Address:
 Legal Description: VISTAS AT GREENWOOD
 HILLS SUBDIV OUTLOT 1

General Information

Open Book 9:00 AM - 4:00 PM. MAY 1st & 2nd, 2023 in the Wausau Assessment Department
Board of Review 9:00 AM - 11:00 AM. on MAY 10, 2023 in the Wausau Council Chambers
Meeting Location Wausau City Hall (Council Chambers)
 407 Grant St,
 Wausau, WI 54403

Contact Information

Assessor - Rick Rubow
 For Appointments call: 715-261-6600 or complete an appointment request form online:
www.ci.wausau.wi.us/Departments/Assessment/PreAppointmentQuestionnaire.aspx
Municipal Clerk - Kaitlyn Benarde
 715-261-6622

Assessment Information

State law (sec.70.32, Wis. Stats.) requires the assessment of taxable property (except agricultural, agricultural forest and undeveloped) at full value as of January 1 each year. Assessments at a percentage of full value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full value. This is done by dividing your assessment by the general level of assessment for your municipality.

Under state law, generally, the assessor may not change the assessment of property based solely on the recent arm's length sale of the property without adjusting the assessed value of comparable properties in the same market area. For information on the assessment of properties that have recently sold, visit the Wisconsin Department of Revenue website <https://www.revenue.wi.gov/Pages/ERETR/data-home.aspx>

Year	Assessment Change General Property			PFC / MFL
	Land	Improvement	Total	Bldgs. on Leased Land
2022	\$ 0	\$ 0	\$ 0	\$
2023	\$ 324,500	\$ 48,000	\$ 372,500	\$
Total Assessment Change			\$ 372,500	\$
Reason for change(s)				
160	+ Market Adjustment			
Preliminary General Level of Assessment		83%		
Note: If an Agricultural Land Conversion Charge Form PR - 298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.).				

To Appeal Your Assessment

First, discuss with your local assessor - questions can often be answered by the assessor and not require an appeal to Board of Review (BOR).

To file a formal appeal - give notice of your intent to appeal by contacting the BOR clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

For more information on the appeal process:

- Contact your municipal clerk listed above
- Review the "Guide for Property Owners" (<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx>). Contact DOR for a paper copy at bapdor@wisconsin.gov or (608) 266-7750.



**City of Wausau, Marathon County
2023 Notice of Changed Assessment for
Omitted Years of 2021 and 2022**

THIS IS NOT A TAX BILL

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property owner	Parcel information
<p>GREEN ACRES AT GREENWOOD HILLS LLC ATTN JAMES E WANSERSKI 1809 GREEN VISTAS DR WAUSAU, WI 54403</p>	<p>Date: APRIL 19, 2023 Parcel #: 291-2808-052-0144 Address: Private Roads, Green Vista Dr and Bent Stick Dr</p>

General information	Contact information
<p>Open Book: 9:00 a.m. – 4:00 p.m. on May 1–2, 2023 City Hall, Assessment Dept. 1st Floor</p> <p>Board of Review: 9:00 a.m. on May 10, 2023 City Hall, Council Chambers 1st Floor</p> <p>Meeting Location: Wausau City Hall 407 Grant Street Wausau, WI 54403</p>	<p>Assessor – Richard L. Rubow For Appointments call: 715-261-6600 or complete an appointment request form online: www.ci.wausau.wi.us/Departments/Assessment/PreAppointmentQuestionnaire.aspx</p> <p>Municipal Clerk – Kaitlyn Benarde 715-261-6620</p>

Omitted Property Assessment			
Year	Omitted Real Property		
	Land	Improved	Total
2021	324,500	48,000	\$372,500
2022	324,500	48,000	\$372,500
Change Reasons	Property was Omitted from Rolls		
Level of Assessment	90%		
Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.).			

Assessment information

In 2022 we were made aware of real property which was omitted from the previous year(s) assessment roll(s). The Wisconsin Statutes require the assessor to assess any of the two previous years omitted property. We will be placing the omitted real property value for the year(s) indicated below onto the 2023 Assessment Roll.

Wisconsin Statutes 70.44 (1) Assessment; property omitted. (1) Real or personal property omitted from assessment in any of the 2 next previous years, unless previously reassessed for the same year or years, shall be entered once additionally for each previous year of such omission, designating each such additional entry as omitted for the year of omission and affixing a just valuation to each entry for a former year as the same should then have been assessed according to the assessor's best judgment, and taxes shall be apportioned, using the net tax rate as provided in s. 70.43, and collected on the tax roll for such entry...

To appeal your assessment

First, discuss with your local assessor – minor errors and misunderstandings can often be corrected with the assessor instead of making a formal appeal.

To file a formal appeal – complete and file your appeal form with the Municipal Clerk as listed above - at least 48 hours before the Board of Review's (BOR) first meeting on May 10, 2023 at 9:00 a.m. Make sure you file a **completed form** or the BOR may not review your appeal.

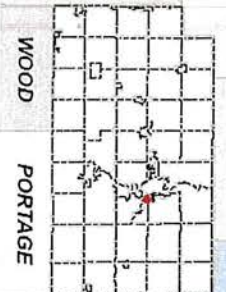
- For more information on the appeal process:**
- Contact your Municipal Clerk as listed above.
 - Review "2023 Property Assessment Appeal Guide for Wisconsin Real Property Owners"
 - » Visit revenue.wi.gov and search keyword "Assessment Appeal"
 - » Contact the Department of Revenue, Office of Technical and Assessment Services, Box 8971, Madison WI 53708-8971 to request a copy of the guide



Land Information Mapping System

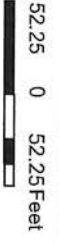
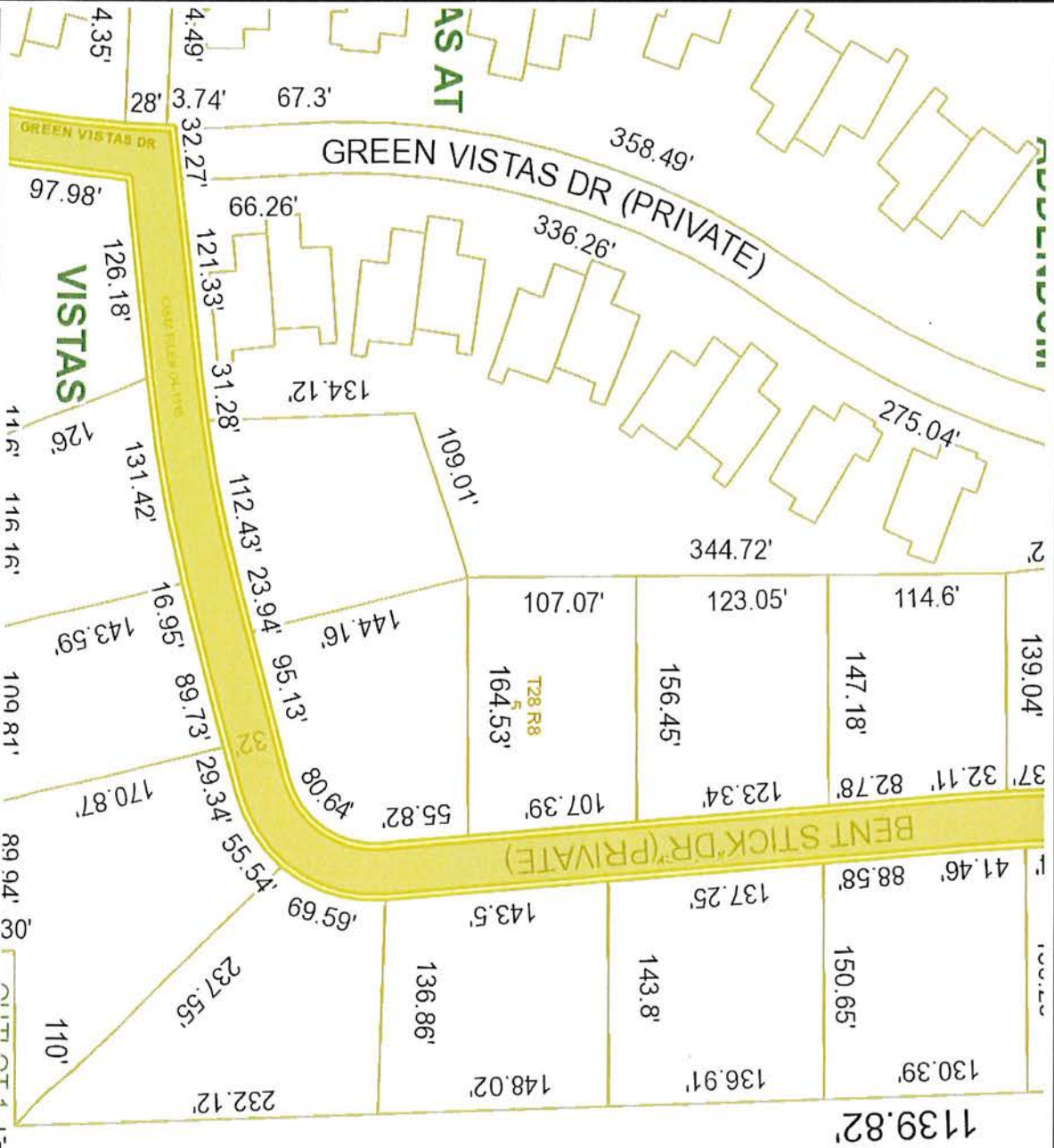
TAYLOR

LINCOLN



WOOD

PORTAGE



NAD_1983_HARN_WISCRS_Marathon_County_Feet

DISCLAIMER: The information and depictions herein are for informational purposes and Marathon County-City of Wausau specifically disclaims accuracy in this reproduction and specifically admitts and advises that if specific and precise accuracy is required, the same should be determined by procurement of certified maps, surveys, plats, Flood Insurance Studies, or other official means. Marathon County-City of Wausau will not be responsible for any damages which result from third party use of the information and depictions herein or for use which ignores this warning.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

Legend

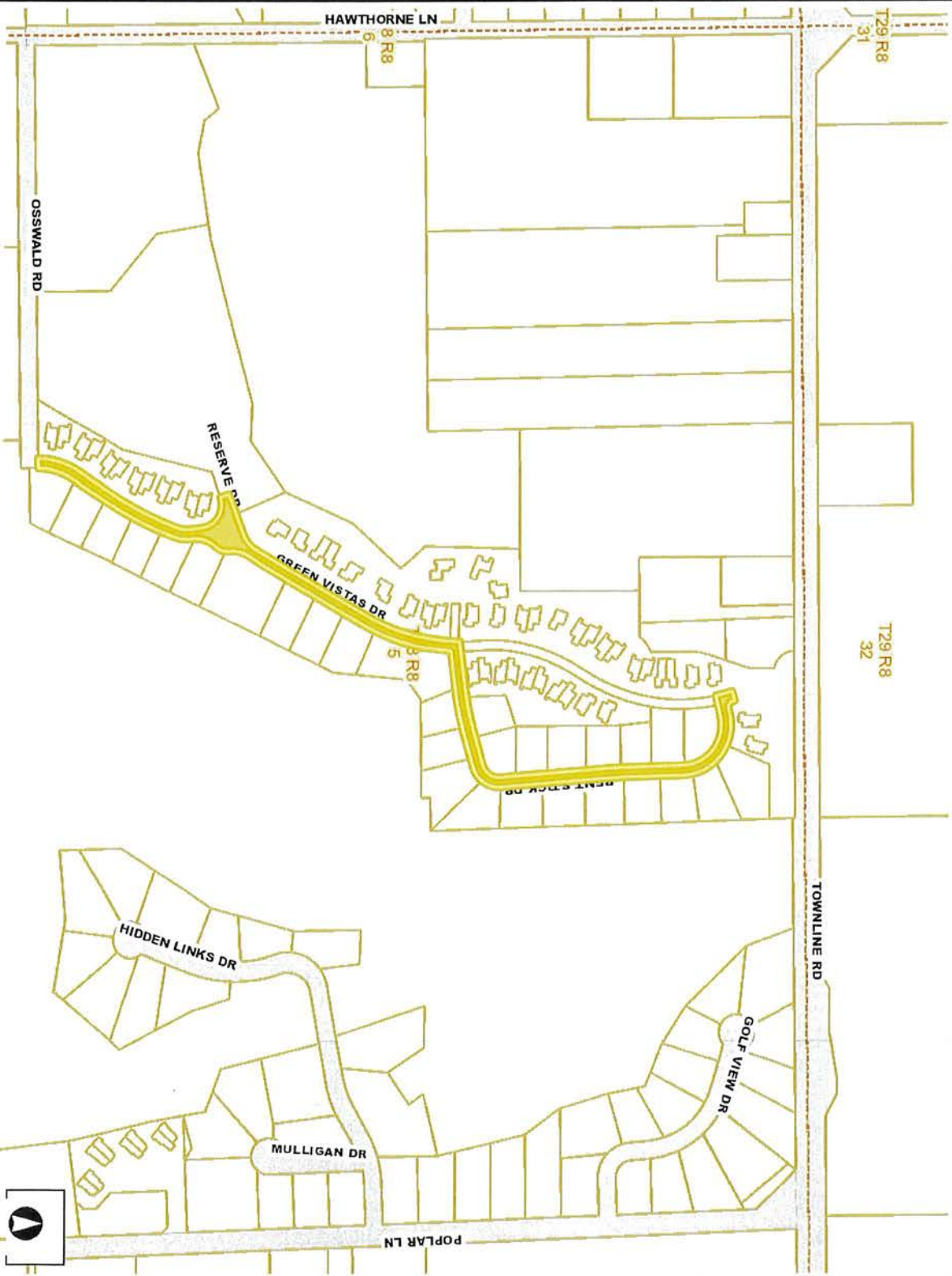
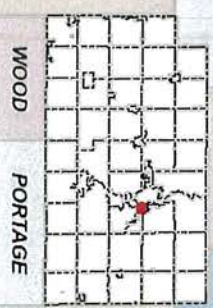
- Road Names
- Parcels
- Parcel Lot Lines
- Land Hooks
- Section Lines/Numbers
- Right Of Ways
- Named Places
- Municipalities

Notes



Land Information Mapping System

TAYLOR LINCOLN



250.00 0 250.00 Feet

NAD_1983_HARN_WISCRS_Marathon_County_Feet

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Legend

- Road Names
- Parcels
- Parcel Lot Lines
- Land Hooks
- Section Lines/Numbers
- Right Of Ways

Notes



City of Wausau, Marathon County
2023 Notice of Changed Assessment
THIS IS NOT A TAX BILL

04/19/2023

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property Owner

GREEN ACRES AT GREENWOOD HILLS LLC
 1809 GREEN VISTAS DR
 WAUSAU, WI 54403

Parcel Information

Parcel no: 291 2808 052 0142
 Address: 3115 TOWNLINE RD
 Legal Description: SECOND ADDENDUM TO
 VISTAS
 AT GREENWOOD HILLS

General Information

Open Book 9:00 AM - 4:00 PM. MAY 1st & 2nd, 2023 in the Wausau Assessment Department
Board of Review 9:00 AM - 11:00 AM. on MAY 10, 2023 in the Wausau Council Chambers
Meeting Location Wausau City Hall (Council Chambers)
 407 Grant St,
 Wausau ,WI 54403

Contact Information

Assessor - Rick Rubow
 For Appointments call: 715-261-6600 or complete an appointment request form online:
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Municipal Clerk - Kaitlyn Benarde
 715-261-6622

Assessment Information

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Total Assessment Change			\$ 26,700	\$
Reason for change(s)				
160	+ Market Adjustment			
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Note: If an Agricultural Land Conversion Charge Form PR - 298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.).				

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City of Wausau, Marathon County
2023 Notice of Changed Assessment for
Omitted Years of 2021 and 2022

THIS IS NOT A TAX BILL

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property owner	Parcel information
<p>GREEN ACRES AT GREENWOOD HILLS ATTN: JAMES WANSERSKI 1809 GREEN VISTAS DR WAUSAU, WI 54403</p>	<p>Date: APRIL 19, 2023 Parcel #: 291-2808-052-0142 Address: 3115 TOWNLINE RD – GATE HOUSE</p>

General information	Contact information
<p>Open Book: 9:00 a.m. – 4:00 p.m. on May 1–2, 2023 City Hall, Assessment Dept. 1st Floor</p> <p>Board of Review: 9:00 a.m. on May 10, 2023 City Hall, Council Chambers 1st Floor</p> <p>Meeting Location: Wausau City Hall 407 Grant Street Wausau, WI 54403</p>	<p>Assessor – Richard L. Rubow For Appointments call: 715-261-6600 or complete an appointment request form online: www.ci.wausau.wi.us/Departments/Assessment/PreAppointmentQuestionnaire.aspx</p> <p>Municipal Clerk – Kaitlyn Benarde 715-261-6620</p>

Omitted Property Assessment			
Year	Omitted Real Property		
Omitted	Land	Improved	Total
2021	0	26,700	\$26,700
2022	0	26,700	\$26,700
Change Reasons	Property was Omitted from Rolls		
Level of Assessment	90%		
Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.).			

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 - » Contact the Department of Revenue, Office of Technical and Assessment Services, Box 8971, Madison WI 53708-8971 to request a copy of the guide





Land Information Mapping System

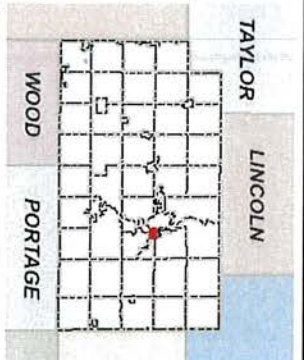


227.46 0 227.46 Feet

NAD_1983_HARN_WISCRS_Marathon_County_Feet

DISCLAIMER: The information and depictions herein are for informational purposes and Marathon County-City of Wausau specifically disclaims accuracy in this reproduction and specifically admonishes and advises that if specific and precise accuracy is required, the same should be determined by procurement of certified maps, surveys, plats, Flood Insurance Studies, or other official means. Marathon County-City of Wausau will not be responsible for any damages which result from third party use of the information and depictions herein or for use which ignores this warning.

THIS MAP IS NOT TO BE USED FOR NAVIGATION



- Legend**
- Road Names
 - Parcels
 - Parcel Lot Lines
 - Land Hooks
 - Section Lines/Numbers
 - Right Of Ways

Notes



TO: FINANCE COMMITTEE
FROM: MARYANNE GROAT
DATE: March 8, 2024
RE: Deferred Capital Projects

Below is the list of deferred 2024 Budget capital projects. As you will notice, there are several roof replacements, playground equipment, a tennis court that will be closed due to poor surfaces and the council chambers that needs upgrading. They are listed in order of priority. The Sylvan Hill Parking Lot has been on the list for several years.

These projects would be easy to bid out and complete before the ARPA timetable.

Council Chambers Video & Room Control Upgrade	140,000
Tennis Court Replacement Program Yr. 1	135,000
Public Safety Building Roof Replacement	150,000
Athletic Park Historic Wall Cap Repairs	50,000
Fence and Gate Replacement-Myron St.	30,000
LED Lighting Upgrades at DPW Facility	45,000
Sylvan Hill Parking Lot Reconstruction	175,000
Playground Equipment Replacement Program Yr. 1	150,000
Parking Lot Security Improvements	250,000
Riverside Park Parking Lot Reconstruction	120,000
Police Dept Facility Needs Assessment	50,000
Streets Division Office Repairs & Upgrades	60,000
	<hr/>
	\$ 1,355,000

To: Economic Development & Finance Committees
From: Randy Fifrick, Economic Development Manager
Date: March 12, 2024
Re: Riverview Lofts Development Agreement Key Terms



Project Name: Riverview Lofts

Developer: Gorman & Company / Riverview Lots Wausau, LLC

Location: 415 S. First Avenue (Former Westside Battery and L&S Printing Property) in TID #8

Project Description: 56-Unit Affordable Multi-Family Housing Project (4% LIHTC)

Commencement Deadline: September 30, 2024

Completion Deadline: April 30, 2026

Property Purchase Price: \$1.00

Minimum Construction Spend: \$12 Million

City Gap Funding Contribution: Wausau CDA 3% Loan - \$650,000, Affordable Housing Extension Fund Grant – Up to \$650,000.

Utility Relocation: The sanitary sewer service line for 150 E Wausau Ave (Mandarin Restaurant) currently runs through the development property. Gorman has contracted with Becher Hoppe to design a new sewer service line that would connect at Stewart Ave. The City is assisting the Developer by seeking a temporary construction easement for the construction work.

Demolition: City will complete demolition of the existing structure by July 1, 2024. The Developer will reimburse the City for all costs at the time of closing.

Lookback: Generally, when it comes to development of a Low-Income Housing Tax Credit project, there are two financing phases – construction and permanent. A construction mortgage is secured initially to finance the costs of construction. Developers receive installments, commonly referred to as draws, throughout the construction process and only pay interest on the amount of the construction mortgage they have drawn upon.

Once the project is constructed and the developer achieves a certain occupancy rate, commonly referred to as “stabilization” (which typically means an average of 95% occupancy for three consecutive months) the construction mortgage lender will require the developer to convert the construction mortgage into a permanent mortgage. It is at this time; the permanent mortgage lender will underwrite the amount they are willing to provide as a permanent mortgage and the developer will begin to pay principal and interest.

Since the public assistance from the City is not required until the second financing phase, a lookback provision has been negotiated into the Development Agreement. This allows the City to confirm, based on future market conditions after the project is constructed, that the grant of \$650,000 is warranted. The lookback will function as follows:

Calculation Date: 60 days prior to the developer closing on its permanent mortgage with its lender, the developer shall provide the City with financial information including but not limited to, the total development costs, operating proforma, and a 15-year cashflow projection to determine if the grant is warranted.

Reduction Amount: The grant will be reduced if three circumstances occur – 1) the permanent mortgage underwritten by the lender is greater than the estimated permanent mortgage assumed today, 2) there are no offsetting total development cost increases from estimated to actual, and 3) the deferred developer fee is reduced below \$250,000.

If these circumstances occur, the grant will equal the amount of the loan increase, minus the total development cost increase, minus the amount needed to reduce the deferred developer fee to \$250,000.

PURCHASE AND DEVELOPMENT AGREEMENT
(Riverview Lofts)

THIS PURCHASE AND DEVELOPMENT AGREEMENT (Riverview Lofts) (this “Agreement”) is made as of [_____] _____, 2024 (the “Effective Date”), by and among the CITY OF WAUSAU, a Wisconsin municipal corporation (the “City”), and GORMAN & COMPANY, LLC, a Wisconsin limited liability company (“Gorman”), and RIVERVIEW LOFTS WAUSAU, LLC, a Wisconsin limited liability company (“Owner”) (Gorman and Owner are sometimes referred to herein, collectively, as “Developer”).

RECITALS

WHEREAS, the City is the owner of certain real property in the City of Wausau, County of Marathon, State of Wisconsin, with a street address of 415 S. First Avenue, and more particularly described on Exhibit A attached hereto (the “Property”); and

WHEREAS, the City has, pursuant to the authority granted in Wisconsin Statutes, Section 66.1105, created the City of Wausau Tax Increment District Eight (“TID 8”) and the Property is located in TID 8; and

WHEREAS, Developer has proposed an affordable multifamily housing development, as hereinafter described, to be located on the Property, which will be undertaken and owned by Owner; and

WHEREAS, pursuant to the authority granted in Wisconsin Statutes, Section 66.1105(6)(g), the City has adopted a resolution extending the life of the City of Wausau Tax Increment District Six (“TID 6”) in order to finance affordable housing projects and other permitted uses throughout the City using positive tax increment from TID 6 (the “Affordable Housing Extension Funds”), and the City has determined to provide assistance to affordable housing projects through grants or other assistance from the Affordable Housing Extension Funds and other actions, as hereinafter set forth, to permit development to proceed; and

WHEREAS, in connection with such development, Owner desires to purchase the Property as determined in accordance with the terms and conditions of this Agreement; and

WHEREAS, Developer’s ability to develop the Property requires certain financial incentives from the City as set forth herein, and despite the Property being located in TID 8, the City has determined to use Affordable Housing Extension Funds in order to provide such incentives; and

WHEREAS, the City has determined that the proposed development by Developer (i) will promote and carry out the development objectives of the City, (ii) furthers the purposes of the Affordable Housing Extension Funds, and (iii) would not occur at the Property without the assistance of the City.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained in this Agreement, the parties agree as follows:

1. Definitions. As used in this Agreement, the following terms shall have the following meanings:
 - a. “Affordable Housing Extension Funds” is defined in the Recitals above.
 - b. “Agreement” is defined in the introductory paragraph to this Agreement.
 - c. “Calculation Date” means the date that is sixty days (60) days prior to the date of the Permanent Financing Closing.
 - d. “City” is defined in the introductory paragraph of this Agreement.
 - e. “Closing” means the execution of the Deed and sale and conveyance of the Property to Owner in exchange for the Purchase Price, as contemplated by and subject to the terms and conditions of this Agreement.
 - f. “Closing Date” means the date that Closing occurs, which shall be a date mutually agreed to by the City and Developer but in no event shall the Closing Date be earlier than the date on which the City completes the Demolition, and no later than the Closing Deadline.
 - g. “Closing Deadline” means the date that is thirty (30) days after the termination (or earlier waiver by Developer) of the Due Diligence Period, but in no event later than the Project Commencement Deadline.
 - h. “Deed” means a special warranty deed of the Property from the City to Owner.
 - i. “Default” is defined in Section 6 below.
 - j. “Demolition” means the demolition and disposal of the existing buildings located on the Property, as determined by the City in its reasonable discretion.
 - k. “Developer” is defined in the introductory paragraph to this Agreement.
 - l. “Due Diligence Period” means the time period commencing on the Effective Date and terminating on the date that is thirty (30) days prior to the Project Commencement Deadline, or such earlier date that Owner waives the remainder of the Due Diligence Period.
 - m. “Effective Date” is defined in the introductory paragraph of this Agreement.
 - n. “Estimated Permanent First Mortgage Loan Amount” means Three Million, Six Hundred Eighty Five Thousand and No/100 Dollars (\$3,685,000.00).
 - o. “Gorman” is defined in the introductory paragraph to this Agreement.

- p. “Memorandum” means a short form memorandum of this Agreement recorded in the real estate records against the Property. The parties agree that the form of memorandum attached hereto as Exhibit C is acceptable to both parties.
- q. “Minimum Construction Cost” means at least Twelve Million and no/100s Dollars (\$12,000,000.00).
- r. “Mortgage Lender(s)” means individually, or collectively, as applicable, the lenders referenced on Schedule A or such other lending institutions or other lenders reasonably acceptable to the City.
- s. “Mortgage Loan(s)” means the construction/permanent mortgage loan(s) from the Mortgage Lender(s) in amounts consistent with the City-approved Project Cost Breakdown.
- t. “Owner” is defined in the introductory paragraph to this Agreement.
- u. “Permanent Financing Closing” means the first date upon which all of the following shall have occurred: (i) Project Completion shall have occurred; (ii) each permanent Mortgage Loan shall have converted to its permanent phase in accordance with the terms of the agreements with the Mortgage Lender making such Mortgage Loan; (iii) Stabilization shall have been achieved; and (iv) all other Third-Party Financing (Permanent) shall have been fully-funded.
- v. “Permanent First Mortgage Loan” means the permanent first priority Mortgage Loan from the Mortgage Lender described as the primary permanent Mortgage Lender on Schedule A attached hereto.
- w. “Plans” means final detailed plans and specifications for the Project in form and substance acceptable to the City, which shall include, without limitation, the following: all improvements now located or to be located on the Property, the footprint of all improvements and the square footage of all improvements, all easements, pathways, exterior boundary lines, walkways, parking and circulation areas, adjoining public streets and alleys, utilities, exits and entrances, all signage, sidewalks, landscaping, all materials to be used in construction, all interior and exterior finishes, building sections, description of room and space sizes, plan arrangement of rooms and functional spaces, exterior elevations, the stacking of floors and all construction elements, a narrative description of all structural systems, mechanical systems, electrical systems and any specialty systems. The Plans shall also include a detailed landscaping plan and a detailed landscape maintenance plan. A preliminary site plan for the Project, which is subject to further revisions and approvals, is attached hereto as Exhibit D.
- x. “Project” means the construction of a 56 unit Low Income Housing Tax Credit (“LIHTC”), affordable multifamily housing development and the additional redevelopment of the Property for the operation of the housing development, and construction and installation of all other improvements as may be required in order to comply with applicable zoning and building laws, rules, regulations, codes and ordinances

and in order to develop and operate the Property in substantial conformity with the Plans and the Proposal and this Agreement.

y. “Project Commencement” means the occurrence of all of the following: (i) Closing has occurred; (ii) all building permits and other permits for the commencement of construction of the Project have been obtained; (iii) the Third-Party Financing has closed; and (iv) mobilization and commencement of construction of the Project at the Property has occurred (as reasonably determined by the City).

z. “Project Commencement Deadline” means September 30, 2024.

aa. “Project Completion” means the occurrence of all of the following: (i) a certificate of occupancy is issued by the appropriate governmental authorities for Project, as applicable; and (ii) the Project architect has issued a certificate stating that the Project has been substantially completed in accordance with the Plans.

bb. “Project Completion Deadline” means April 30, 2026.

cc. “Project Cost Breakdown” means a current cost breakdown of construction and non-construction cost items (i.e., a line-item budget), clearly identifying development, engineering, construction, furnishing, equipping, financing, contingency and all other direct and indirect costs of development, construction and installation of the Project in accordance with the Plans for the Project. The Project Cost Breakdown shall also include the Developer’s proposed source of funds for each line-item and shall specify which line items Developer proposes be used when calculating whether the Minimum Construction Cost requirement herein is satisfied. The Project Cost Breakdown shall also include details regarding: the amount of the Third-Party Financing (Construction); the estimated amounts of the Third-Party Financing (Permanent) the Project will carry after Project Completion; and all Third-Party Sources. The Project Cost Breakdown as of the Effective Date is attached hereto as Exhibit B.

dd. “Property” is defined in the Recitals above.

ee. “Proposal” is Gorman’s response, dated October 14, 2021, to the City’s request for proposal for the redevelopment of the Property, as supplemented by Gorman’s TIF Application submitted on November 14, 2023. In the event of a conflict between the Proposal and this Agreement, this Agreement shall control.

ff. “Purchase Price” means One Dollar (\$1.00).

gg. “Stabilization” means the calendar month-end on which the Project achieves 90% physical occupancy of all of the LIHTC units for three consecutive calendar months

hh. “Tax Credit Equity” means Owner’s equity sources derived from State of Wisconsin LIHTC equity financing and/or federal LIHTC equity financing, each in an amount consistent with the City-approved Project Cost Breakdown

- ii. “Tax Increment Grant” means a one time grant to Lutheran Social Services of Wisconsin and Upper Michigan, Inc. (“LSS”), a member of the managing member of Owner, in an amount not to exceed a maximum amount of Six Hundred Fifty Thousand and no/100s Dollars (\$650,000.00), as described in more detail in Section 3 below.
- jj. “Third-Party Financing” means collectively, the Third-Party Financing (Construction) and the Third-Party Financing (Permanent).
- kk. “Third-Party Financing (Construction)” means the funding from the Third-Party Sources for the purpose of financing the construction costs of the Project, each in an amount consistent with the City-approved Project Cost Breakdown and identified in Schedule A.
- ll. “Third-Party Financing (Permanent)” means the loans, grants, or other types of funding from the Third-Party Sources (Permanent) for the purpose of financing the permanent take-out financing, if any, of the initial construction financing, each in an amount consistent with the City-approved Project Cost Breakdown and identified in Schedule A.
- mm. “Third-Party Sources” means, collectively, the Third-Party Sources (Construction) and the Third-Party Sources (Permanent).
- nn. “Third-Party Sources (Construction)” means the sources of the Third-Party Financing (Construction) and the sources of the Tax Credit Equity which are necessary to achieve Project Completion as contemplated in the City-approved Project Cost Breakdown and identified in Schedule A.
- oo. “Third-Party Sources (Permanent)” means the sources of the Third-Party Financing (Permanent) and the sources of the Tax Credit Equity which are contemplated at Permanent Financing Closing in the City-approved Project Cost Breakdown and identified in Schedule A.
- pp. “TID 6” is defined in the Recitals above.
- qq. “TID 8” is defined in the Recitals above.
- rr. “Total Development Costs” means the aggregate cost to construct the Project, including, but not limited to, construction and non-construction cost items, including without limitation engineering, construction, furnishing, equipping, financing, contingency and all other direct and indirect costs of development (including developer fee, deferred or not), construction and installation of the Project in accordance with the Plans for the Project including, but not limited to, the funding of reserve accounts for the Project required by Owner’s investor or any Third-Party Source.

2. Commitments of Developer. Developer agrees and covenants with the City as follows:

a. *Purchase of the Property.*

i. Subject to the terms and conditions of this Agreement, including the satisfaction of the various conditions precedent to Owner's obligations in this Agreement, Owner agrees to purchase the Property in its "AS-IS" condition for the Purchase Price on the Closing Date. The transfer of the Property shall be subject to all matters of record other than monetary liens. Developer agrees to execute the Memorandum, and that the Memorandum shall be recorded immediately after the Deed and prior to any mortgage including any mortgage to any Third-Party Source. All title insurance fees, transfer fees, title company closing fees, and recording fees for the purchase shall be at Owner's sole cost and expense. The City and Developer hereby agree that the transfer of the Property to Owner hereunder is exempt from the Wisconsin Real Estate Transfer Fee pursuant to Wis. Stats. § 77.25(2) and the Wisconsin Real Estate Transfer Receipt filed in conjunction with the recording of the Deed will reflect that fact. Owner agrees that it shall not receive a proration for real estate taxes for the year of Closing.

ii. DEVELOPER ACKNOWLEDGES AND AGREES THAT DEVELOPER HAS HAD AND/OR WILL HAVE SUFFICIENT OPPORTUNITY TO INSPECT THE PROPERTY PRIOR TO CLOSING AND THAT THE CITY IS CONVEYING AND OWNER IS ACCEPTING THE PROPERTY ON AN "AS-IS WITH ALL FAULTS" BASIS AND THAT DEVELOPER IS RELYING SOLELY ON ITS INDEPENDENT INVESTIGATION AND NOT ON ANY REPRESENTATIONS OR WARRANTIES OF ANY KIND WHATSOEVER, EXPRESS OR IMPLIED, FROM THE CITY OR ITS AGENTS AS TO ANY MATTERS CONCERNING THE PROPERTY, EXCEPT FOR TITLE. AS A PART OF ITS AGREEMENT TO ACCEPT THE PROPERTY IN ITS "AS IS" CONDITION, DEVELOPER, FOR ITSELF AND ITS SUCCESSORS, ASSIGNS, AGENTS, EMPLOYEES, CONTRACTORS AND INVITEES, HEREBY WAIVES, DISCHARGES AND RELEASES THE CITY FROM ANY AND ALL DEMANDS, CLAIMS, LEGAL OR ADMINISTRATIVE PROCEEDINGS, LOSSES, LIABILITIES, DAMAGES, PENALTIES, FINES, LIENS, JUDGMENTS, COSTS OR EXPENSES WHATSOEVER, WHETHER DIRECT OR INDIRECT, KNOWN OR UNKNOWN, FORESEEN OR UNFORESEEN, THAT MAY ARISE ON ACCOUNT OF OR IN ANY WAY BE CONNECTED WITH OR RELATED TO THE PHYSICAL, GEOLOGICAL OR ENVIRONMENTAL CONDITION OF THE PROPERTY, INCLUDING, WITHOUT LIMITATION, ANY PAST OR PRESENT CONDITION OF OR ACTION ON OR ABOUT THE PROPERTY (INCLUDING, WITHOUT LIMITATION, THE PRESENCE OF HAZARDOUS OR TOXIC MATERIAL AT, UNDER OR IN THE GENERAL VICINITY OF THE PROPERTY) OR THE CURRENT OR PREVIOUS VIOLATION OF ENVIRONMENTAL LAWS AT THE PROPERTY, IF ANY; provided, however, that the above release of the City shall not apply to any claims against the City

related to fraud, intentional misrepresentation, and the enforcement of this Agreement.

iii. As noted above, Owner is taking the Property in its current condition, without any express or implied warranties by the City as to its physical condition. Accordingly, during the Due Diligence Period, Developer shall have the right to complete, at Developer's sole cost, all due diligence activities with respect to the Property and feasibility analysis of the Project desired by Developer (including, without limitation, a title search, environmental review or land survey), provided that Developer complies with the terms of this Agreement. Developer shall have the right to terminate this Agreement, for any reason or no reason, during the Due Diligence Period by providing written notice to the City. It shall be Developer's responsibility to determine the condition of the Property during the Due Diligence Period; provided, however, that the City agrees to provide Developer at Developer's request, with any documentation relating to the Property's condition that is in the City's possession and reasonable control but without any representation or warranty that such documentation is complete or accurate. Further, it shall be Developer's responsibility to determine the state of title of the Property, including any recorded covenants or restrictions, during the Due Diligence Period through a title search and other due diligence; provided, however, that the City agrees to provide Developer, at Developer's request, with any title documentation relating to the Property that is in the City's possession and reasonable control but without any representation or warranty that such documentation is complete or accurate.

iv. Prior to the Closing Date, in advance of any entry onto the Property, Developer shall provide the City with evidence that Developer (and any agents or contractors performing work on the Property) has in force such insurance policies and coverage in compliance with the City's requirements and other agreements as set forth on Exhibit E attached hereto (the terms, conditions and agreements set forth on such exhibit are hereby incorporated herein by this reference). When completing its due diligence activities, Developer shall not have any right to conduct any soil, soil gas, or groundwater testing or sampling or any drilling, boring or other intrusive, invasive or destructive due diligence testing of the Property ("Invasive Testing") without the prior written consent of the City, which shall not be unreasonably withheld. If Developer desires to conduct any Invasive Testing, Developer shall request such consent in writing (via email to the parties discussed below) with a detailed proposed plan of investigation, and the City shall respond within five (5) business days of receiving such request either by approving or disapproving such request, and the City's failure to timely respond shall be deemed a disapproval of Developer's request. Developer and the City agree to cooperate in good faith in the scheduling, rescheduling and implementation of any approved Invasive Testing to allow the City, at the City's option, to arrange for its consultants to observe such Invasive Testing. With respect to consents by the City in this subsection relating to Invasive Testing, such consent shall be determined by the then-current Directors (or their designees) of the City's Department of Community Development and the City's Department of Public Works, after consultation with other appropriate City staff and departments. Unless otherwise directed by the City,

Developer should send such Invasive Testing requests and information via e-mail to such department directors (currently Liz.Brodek@ci.wausau.wi.us and Eric.Lindman@ci.wausau.wi.us, respectively), with a copy to the City's Environmental Engineer (currently kevin.fabel@ci.wausau.wi.us). Without limiting the other obligations of Developer in this Agreement, (A) Developer shall hold harmless, indemnify and defend the City, and its employees, officers, volunteers, and elected and appointed officials, from and against any and all claims, liability and losses, and expenses related thereto (including reasonable attorneys' fees), which the City incurs arising or asserted to arise out of, any activity (act, omission, fault or negligence) of Developer, or any of Developer's agents or contractors, conducted on the Property prior to Closing, and Developer shall be responsible to require and confirm that such agent or contractor has contractually agreed to indemnify the City and its employees, officers, volunteers, and elected and appointed officials for any such activity, and (B) in the event Developer exercises its right to terminate this Agreement during the Due Diligence Period or otherwise elects not to or fails to purchase the Property from the City, Developer shall, at its sole cost and expense, promptly restore any physical damage or alteration of the physical condition of the Property that results from any Invasive Testing or other due diligence activities conducted by or on behalf of Developer. The obligations of Developer in this subsection shall survive termination of this Agreement.

b. *Project.* Developer, at its cost and expense, agrees to construct, install, furnish, equip and maintain the Project pursuant to the terms and conditions set forth herein. Except as provided for herein, Developer shall pay all costs and expenses associated with construction and installation of the Project. Developer will cause the Project to be constructed in a good and workmanlike manner and substantially in accordance with the Plans for the Project. Project Commencement shall occur not later than the Project Commencement Deadline, and Developer will continue construction of the Project diligently and shall achieve Project Completion no later than the Project Completion Deadline.

c. *Replacement Sewer Facilities.* City and Developer agree that the existing sanitary sewer line on the Property needs to be relocated to facilitate the development of the Project (the "Existing Sanitary Sewer Line"). The Existing Sanitary Sewer Line currently serves the Property and a building on the real property located at 150 E. Stewart Ave. (the "150 Property"). Developer, at Developer's sole cost and expense, shall design and build new sanitary sewer infrastructure to serve the 150 Property (the "Replacement Sewer Facilities"). It is anticipated that the Replacement Sewer Facilities will be located on the 150 Property and certain adjacent real property located at 303 S. First Ave., 213 S. First Ave., and 111 S. First Ave. (collectively and together with the 150 Property, the "Relocation Property"). Developer shall obtain all necessary approvals and permits for the construction of the Replacement Sewer Facilities, except for the Rights Agreements (as defined below), and will construct the Replacement Sewer Facilities in a good and workmanlike manner in accordance with all applicable laws. Prior to commencing the construction of the Replacement Sewer Facilities, Developer shall have the plans and specifications for the Replacement Sewer Facilities approved in writing by the City, which

approval shall not be unreasonably withheld, conditioned, or delayed. Upon completion of the Replacement Sewer Facilities, Developer shall request that the City inspect the completed Replacement Sewer Facilities and obtain the City's written approval of the completed Replacement Sewer Facilities, which approval shall not be unreasonably withheld, conditioned, or delayed. Upon receipt of the City's written approval, Developer shall quit claim any and all interest Developer may have in and to the Replacement Sewer Facilities to the City and Developer shall have no further obligations with respect to the Replacement Sewer Facilities.

d. *Construction Spend.* Developer shall, no later than the Project Completion Deadline, spend at least the Minimum Construction Cost in hard construction costs at the Property in connection with the Project and consistent with the approved Project Cost Breakdown. Without limitation, the following shall not be included when calculating whether such construction spend requirement has been met: (i) construction costs which are inconsistent with the approved Project Cost Breakdown (as may be amended and approved as set forth herein), or (ii) Owner's expenses from purchasing the Property (including the Purchase Price) even if included in the Project Cost Breakdown, or (iii) furnishings, decorations or other personal property installed at the Property even if included in the Project Cost Breakdown, or (iv) any soft construction costs (including architectural, engineering, and legal fees), even if included in the Project Cost Breakdown, or (v) any costs which are not permitted to be included as project costs under Wisconsin Statutes Section 66.1105, even if included in the Project Cost Breakdown. In connection with submission and review of the Project Cost Breakdown, Developer and the City shall document which line items will and which line items will not be included when determining whether the Minimum Construction Cost was achieved. On or prior to the Calculation Date, Developer shall provide to the City with written evidence, reasonably acceptable to the City, of Developer's expenditures with respect to the Minimum Construction Cost incurred by Developer with respect to the Project, together with such other documentation as the City may reasonably require.

e. *Compliance with Zoning and Building Code.* Without limiting Developer's general obligation herein to comply with all laws, Developer agrees that the Project will be constructed in conformance and compliance with all applicable federal, state, local and other laws, rules, regulations and ordinances, including, without limitation, all zoning and land division laws, rules, regulations and ordinances and all building codes and ordinances of the City, including those relating to parking.

f. *Compliance with DNR Requirements.* Without limiting Developer's general obligation herein to comply with all laws, Developer agrees to comply with and to be solely responsible for (at Developer's cost) completion of any Wisconsin Department of Natural Resources requirements pertaining to any preexisting environmental conditions at the Property, including, without limitation, any historic contamination in the soil. Compliance with such requirements shall be included in the Plans and the costs therefor shall be included in the Project Cost Breakdown. Notwithstanding the foregoing, the City shall be solely responsible for compliance with, and will be solely responsible for (at City's cost, but subject to Owner's reimbursement obligations set forth herein), complying with applicable law and any Wisconsin Department of Natural Resources requirements

pertaining to the Demolition. The City shall indemnify, save harmless and defend Developer and its employees, members, managers, officers and directors, from and against any and all liability, suits, actions, claims, demands, losses, costs, damages and expenses of every kind and description, including reasonable attorney costs and fees, for claims of any kind including liability and expenses in connection with the loss of life, personal injury or damage to property, or any of them brought because the City, while completing the Demolition: (i) failed to substantially comply with applicable law or any Wisconsin Department of Natural Resources requirements pertaining to the Demolition; or (ii) exacerbated any environmental condition existing on the Property prior to the commencement of the Demolition.

g. *Calculation Date.* On or prior to the Calculation Date, Developer shall provide to the City all of the following in form and substance reasonably acceptable to the City: (i) written evidence of Developer's Total Development Costs with respect to the Project as approved by the senior Mortgage Lender and Owner's investor member; (ii) a description of all Third-Party Financing (Permanent) and all Third-Party Sources (Permanent); (iii) the actual operating pro forma with respect to the operations of the Project; (iv) a 15-year projected cashflow for the Project; and (v) such other documentation as the City may reasonably require.

h. *Third Party Financing; Permanent Financing Closing.* Developer shall close on the Third-Party Financing (Construction) in substantially the amounts and timelines contemplated by the City-approved Project Cost Breakdown on or prior to the Closing Deadline, and Developer shall close on the Third-Party Financing (Permanent) or shall have firm commitments for the Third-Party Financing (Permanent) in place in substantially the amounts and timelines contemplated by the City-approved Project Cost Breakdown prior to the Closing Deadline.

i. *Demolition Costs.* The City shall initially pay for all costs of Demolition. At Closing, Owner shall reimburse the City for the City's actual costs and expenses of the Demolition. City shall provide such evidence of the City's costs for the same as Owner may reasonably request.

j. *Return of Property.*

i. If Developer fails to achieve Project Commencement on or prior to the Project Commencement Deadline, in addition to any other remedies available to the City pursuant to this Agreement or applicable law, the City, at its option as exercised in its sole discretion, may by written notice to Developer require Developer to achieve Project Commencement within ninety (90) days of the date of Developer's receipt of such notice, or if not so achieved, transfer the Property to the City pursuant to a special warranty deed ninety (90) days following Developer's receipt of such notice from the City, unless Developer achieves Project Commencement sooner, and the City shall reimburse to Developer the Purchase Price and all hard construction costs incurred by Developer prior to the Project Commencement Deadline. The City shall provide the notice to Developer

described above within sixty (60) days after the Project Commencement Deadline or the City shall be deemed to have waived its right to do so.

ii. The City's right to the return of the Property included in this Section 2 shall be explicitly stated in the Memorandum.

k. *Payment-in-Lieu of Taxes.* In the event that the Property, or any part of it, becomes exempt or partially exempt from general property taxes during the life of TID 8, Owner agrees to make to the City a payment-in-lieu-of taxes payment (a "PILOT Payment") equal to the difference between (A) the amount of taxes which would have been levied on the Property for said year by the City and other taxing jurisdictions if the Property was not exempt or partially exempt from general property taxes and (B) the actual amount of taxes levied on the Property for said year by the City and all other taxing jurisdictions. The PILOT Payment shall be due and payable in full to the City on January 31 immediately following such tax year; provided, however, that Owner may elect to pay the PILOT Payment in two equal installments by providing written notice to the City no later than January 15, with the first installment due no later than January 31 and the second installment due no later than July 31. The obligations of Owner to pay the PILOT Payment shall: (1) be referenced in the Memorandum; (2) be a lien on the Property and run with the land; and (3) bind all owners in title to the Property and their successors and/or assigns.

3. Commitments of the City.

a. *Sale of the Property.* Subject to the terms and conditions of this Agreement, the City agrees to sell to Owner the Property for the Purchase Price on the Closing Date. The City shall convey the Property to Owner by the Deed, subject to all matters of record other than monetary liens, unless the City agrees in writing, in the City's discretion, to clear any matters of record or attach a list of permitted encumbrances based on a title search by Owner's title company provided to the City by Owner. The City's sole obligation shall be to deliver the Deed to Owner at Closing; provided, however, that the City agrees to cooperate with Owner's title company's reasonable requests to execute additional closing documentation reasonably requested by Developer and provided to the City for review prior to the Closing Date, but only if such documentation does not subject the City, in the City's reasonable determination, to any additional obligations or liabilities. Notwithstanding the foregoing, the City agrees to execute and deliver to the Developer's title company on or prior to the Closing, any of the following, in form and substance reasonably acceptable to the City: (i) a customary and standard form of gap indemnity to permit the provision of a gap endorsement with respect to the title commitment issued by Developer's title company at Closing; (ii) a customary and standard form of construction work and tenants affidavit to facilitate the removal of certain so-called "standard" exceptions to title on the commitment issued by Developer's title company, other than any "standard survey exceptions"; and (iii) a customary form of broker's lien affidavit certifying that no person is entitled a commission or other fee as a result of a brokerage or similar relationship with the City. Any transfer taxes, recording fees, title insurance fees, due diligence expenses and other closing costs in connection with such conveyance shall be at Owner's expense. Developer understands and agrees that the City's conveyance is limited to the City's right, title, and interest in and to the Property. Should Owner desire

to obtain title insurance or a survey in connection with this conveyance, such items shall be at Owner's sole cost and expense. The City agrees to use commercially reasonable efforts to close in escrow with Owner's title company; provided that all fees charged by the title company for closing the transaction shall be at Owner's expense.

b. *Tax Increment Grant; Reduction in Amount.* Subject to the terms and conditions of this Agreement, the City agrees to provide the Tax Increment Grant to LSS on or before the date of the Permanent Financing Closing. City and Developer acknowledge that LSS will lend the proceeds of the Tax Increment Grant to Owner. The amount of the Tax Increment Grant may be reduced in accordance with this Section 3.b.

For purposes of this Section 3.b.:

“Actual TDC” means the Total Development Costs approved by investor(s) and the Mortgage Lender(s) as of the Calculation Date.

“Deferred Developer Fee” means the amount of deferred developer fee shown in the Project Cost Breakdown.

“Deferred Developer Fee Minimum” means \$250,000.00.

“Developer Fee” means the amount of developer fee shown in the Project Cost Breakdown (including both paid developer fee and Deferred Developer Fee).

“Estimated TDC” means the Total Development Costs included in the Project Cost Breakdown.

“Loan Increase” means the amount, if any, by which the actual amount of the Permanent First Mortgage Loan approved by investor and the Mortgage Lender(s) as of the Calculation Date, is greater the Estimated Permanent First Mortgage Loan Amount.

“TDC Increase” means the increase, if any, in the Actual TDC over the Estimated TDC, but excluding, for purposes of calculating such TDC Increase, any increase in the Developer Fee included in the Estimated TDC.

The Tax Increment Grant will only be reduced if: (1) there is a Loan Increase, and (2) no offsetting TDC Increase, and (3) the Deferred Developer Fee approved by investor(s) and the Mortgage Lender(s) as of the Calculation Date is less than the Deferred Developer Fee Minimum. If each of these things are true, the reduction in the Tax Increment Grant will be equal to (a) the amount of the Loan Increase minus (b) the TDC Increase minus (c) the amount needed to reduce the Deferred Developer Fee down to the Deferred Developer Fee Minimum. For the avoidance of doubt, a Loan Increase may be used to reduce the Deferred Developer Fee down to the Deferred Developer Fee Minimum with no impact on the size of the Tax Increment Grant.

c. *Demolition of Existing Improvements.* The City shall complete the Demolition in accordance with all applicable laws, including, but not limited to, those relating to the handling and disposal of hazardous building materials, on or prior to July 1, 2024.

d. *Rights Agreements.* The City shall be solely responsible for obtaining such easements or other agreements from the owner(s) of the Relocation Property as are necessary, in the City's sole discretion, to allow for the initial construction, and thereafter, the use, repair, replacement, and maintenance of the Replacement Sewer Facilities on the Relocation Property (the "Rights Agreements"). City will use commercially reasonable efforts to negotiate all necessary Rights Agreements with the owner(s) of the Relocation Property, the terms of which will allow for Developer to access the Relocation Property for the purpose of performing its obligations hereunder with respect to the construction of the Replacement Sewer Facilities. The failure of the City to obtain any necessary Rights Agreement shall not be a default under this Agreement and shall in no way create any obligation or liability on the part of the City for any increased costs for the Project. If the City is not able to obtain all necessary Rights Agreements on or prior to July 31, 2024, Developer shall have the option to either (i) terminate this Agreement upon written notice to the City within thirty (30) days thereafter or (ii) proceed to Closing and be responsible for completion of the Project as provided herein whether or not the Rights Agreements are ultimately secured, in which case, the City will continue to cooperate with Developer and use commercially reasonable efforts to obtain the Rights Agreements post-Closing; provided, however, that such cooperation is without expense to the City except for a reasonable amount of the City's time.

4. Conditions Precedent to the City's Obligations.

a. In addition to all other conditions and requirements set forth in this Agreement, all of the obligations of the City under this Agreement are conditioned upon the satisfaction of each and every one of the following conditions:

i. Developer shall provide the City with (A) evidence that the persons signing this Agreement on behalf of Developer are authorized to so sign this Agreement and to bind Developer to the terms and conditions of this Agreement, (B) a certified copy of the organizational documents for each entity constituting Developer, (C) a certificate of status issued by the Wisconsin Department of Financial Institutions or the applicable jurisdiction for each entity constituting Developer, and (D) resolutions or consents of the board of directors, partners or members, as the case may be, for each entity constituting Developer approving this Agreement and the transactions which are the subject of this Agreement. Developer shall provide this documentation on or before Forty-Five (45) days after the Effective Date, but in no event later than Closing.

ii. No uncured default, or event which with the giving of notice or lapse of time or both would be a default, shall exist under this Agreement. Developer shall not be in default (beyond any applicable period of grace) of any of its obligations under any other agreement or instrument with respect to the Project to which Developer is a party or an obligor. All of Developer's representations and

warranties in this Agreement, including, without limitation, those in Section 5 below, shall remain true and correct.

iii. The City, through its City Council, shall have approved this Agreement and the transactions contemplated herein.

b. In addition to all other conditions and requirements set forth in this Agreement, the obligation of the City under this Agreement to sell the Property to Developer is conditioned upon the satisfaction of each and every one of the following conditions:

i. No uncured default, or event which with the giving of notice or lapse of time or both would be a default, shall exist under this Agreement. Developer shall not be in default (beyond any applicable period of grace) of any of its obligations under any other agreement or instrument with respect to the Project to which Developer is a party or an obligor. All of Developer's representations and warranties in this Agreement, including, without limitation, those in Section 5 below, shall remain true and correct in all material respects.

ii. Developer, at its cost, shall provide the Project Cost Breakdown to the City, which must be acceptable in all respects to the City, provided that such acceptance may not be unreasonably conditioned, withheld or delayed.

iii. Developer shall provide the Plans to the City. The Plans must be acceptable in all respects to the City, provided that such acceptance may not be unreasonably conditioned, withheld or delayed.

iv. Developer shall provide the City with a detailed completion schedule for the Project which must be acceptable to the City, provided that such acceptance may not be unreasonably conditioned, withheld or delayed. Such schedule shall specify the timing of all material aspects of the Project. Any revisions to such completion schedule shall be subject to the City's review and approval. The parties acknowledge and agree that due to the nature of the construction industry, certain unavoidable delays may arise, from time-to-time, which may result in incidental changes to the completion schedule. In such event, the parties agree to cooperate in good faith to adjust the completion schedule to account for said delays and not to declare a default for such incidental changes.

v. Developer shall submit an executed copy of the construction contract or design-building agreement for the Project to the City. Such construction contract or design-building agreement must be reasonably acceptable to the City, provided that such acceptance shall not be unreasonably conditioned, withheld, or delayed. Among other requirements, Owner agrees, and agrees to cause its general contractor to agree, to use local subcontractors and tradespersons whenever reasonably practical.

vi. Developer shall provide financial information of the Developer to the City, which information shall be in form and content acceptable to the City,

including, without limitation, evidence that the Developer has available funds and/or financing commitments sufficient to complete the Project.

vii. Developer shall provide evidence that the closing on all of the Third-Party Sources (Construction) have closed and are available for disbursement for construction costs or will be closed simultaneously with the sale of the Property at Closing.

viii. Developer shall provide evidence that the Memorandum will be recorded, at Developer's expense, immediately after the Deed and prior to any mortgages.

ix. Developer shall have executed and delivered such other closing documentation reasonably requested by the City or Owner's title company, if any, in connection with the Closing.

x. Developer shall execute and deliver any and all other documents reasonably required by the City effect the transactions contemplated by this Agreement.

c. In addition to all other conditions and requirements set forth in this Agreement, the obligation of the City under this Agreement to provide the Tax Increment Grant is conditioned upon the satisfaction of each and every one of the following conditions:

i. No uncured default, or event which with the giving of notice or lapse of time or both would be a default, shall exist under this Agreement. Developer shall not be in default (beyond any applicable period of grace) of any of its obligations under any other agreement or instrument with respect to the Project to which Developer is a party or an obligor. All of Developer's representations and warranties in this Agreement, including, without limitation, those in Section 5 below, shall remain true and correct.

ii. Developer shall provide the City with evidence that the Memorandum was either recorded before any mortgages, leases or any other assignment of the Property, or that such pre-existing mortgagee, lessee and/or assignee has agreed in writing to the terms and conditions of this Agreement.

iii. Project Completion and lien-free and fully-paid construction shall have occurred on or prior to the Project Completion Deadline, and Developer shall provide the City with such related documentation as the City may reasonably require to evidence the same, such as lien waivers for such work.

iv. Developer shall provide the City with written evidence of Developer's expenditures with respect to the Minimum Construction Cost requirement, together with such other related documentation as the City may reasonably require.

v. Developer shall provide the City with written evidence of Developer's expenditures with respect to the Total Development Costs, together with such other related documentation as the City may reasonably require.

vi. Developer shall provide the City with the actual operating pro forma with respect to operations of the Project to show that Stabilization has been achieved, together with such other related documentation as the city may reasonably require.

vii. Developer shall provide the City with reasonable evidence Permanent Financing Closing has occurred together with such other related documentation as the City may reasonably require.

viii. Developer shall provide the City with such other documentation as the City may reasonably require to determine whether all conditions of the Tax Increment Grant have been satisfied and to determine the amount of the Tax Increment Grant.

All submissions given to the City to satisfy the conditions contained in this Section 4 must be satisfactory in form and content to the City, in its reasonable discretion.

5. Additional Representations, Warranties and Covenants of Developer. Developer represents and warrants to the City and covenants with the City as follows:

a. No Default, or event which with the giving of notice or lapse of time or both would be a Default, exists under this Agreement, and Developer is not in default (beyond any applicable period of grace) of any of its obligations under any other agreement or instrument entered into in connection with the Project.

b. All copies of documents, contracts and agreements which Developer has furnished and will furnish to the City are true and correct in all material respects.

c. Developer will pay for, or cause to be paid for, all work performed and materials furnished for the Project.

d. No statement of fact by Developer contained in this Agreement and no statement of fact furnished or to be furnished by Developer to the City pursuant to this Agreement contains or will contain any untrue statement of a material fact or omits or will omit to state a material fact necessary in order to make the statements herein or therein contained not misleading at the time when made.

e. Each entity constituting Developer is a limited liability company duly formed and validly existing and has the power and all necessary licenses, permits and franchises to own its assets and properties and to carry on its business. Developer is duly licensed or qualified to do business and in good standing in the State of Wisconsin and all other jurisdictions in which failure to do so would have a material adverse effect on its business or financial condition.

f. The execution, delivery and performance of this Agreement have been duly authorized by all necessary action of Developer and constitute the valid and binding obligations of Developer enforceable in accordance with their terms subject only to applicable bankruptcy, insolvency, reorganization, moratorium, general principles of equity, and other similar laws of general application affecting the enforceability of creditors' rights generally.

g. The execution, delivery, and performance of Developer's obligations pursuant to this Agreement will not violate or conflict with Developer's organizational documents or any indenture, instrument or agreement by which Developer is bound, nor will the execution, delivery, or performance of Developer's obligations pursuant to this Agreement violate or conflict with any law applicable to Developer or the Project.

h. There is no litigation or proceeding pending or, to the best of Developer's knowledge, threatened against or affecting Developer or the Project that would adversely affect the Project or Developer or the enforceability of this Agreement, the ability of Developer to complete the Project or the ability of Developer to perform its obligations under this Agreement.

i. The Project Cost Breakdown to be provided to the City accurately reflects all Project costs that will be incurred in the development, completion, construction, furnishing and equipping of the Project, and the City is entitled to rely on the Project Cost Breakdown and the financing sources for such Project costs. Developer knows of no previously undisclosed circumstances presently existing or likely to occur which would or could be expected to result in a material variation or deviation from the Project Cost Breakdown.

j. Except as otherwise set forth herein, Developer will not, without the City's prior written consent, which consent may be withheld in the City's reasonable discretion, materially change the scope of the Project or the uses of the Project. Except as otherwise set forth herein or unless otherwise agreed in writing by the City, the construction, development and operation of the Property and the Project shall be in substantial conformity with the Proposal.

k. Developer shall not materially alter the Plans approved by the City without the prior written consent of the City, which consent may be withheld in the City's reasonable discretion.

l. Developer Covenants that construction of the Project shall proceed and be completed substantially in accordance with the construction schedule approved by the City.

m. Developer will conform and comply with, and will cause the Project to be in conformance and compliance with all applicable federal, state, local and other laws, rules, regulations and ordinances, including, without limitation, all zoning and land division laws, rules, regulations and ordinances, all building codes and ordinances of the City, all environmental laws, rules, regulations and ordinances.

- n. Developer covenants that it will perform and observe the covenants contained in, and the Project will conform and comply with, the covenants, restrictions, documents or instruments governing the Property.
- o. Developer shall have in effect at all times, all permits, approvals and licenses as may be required by any governmental authority or non-governmental entity in connection with the development, construction, management and operation of the Project.
- p. From time to time at the request of the City, Developer shall provide financial information relating to the Project to the City, which information shall be in form and content reasonably acceptable to the City.
- q. Owner agrees to pay timely all generally applicable property taxes assessed and levied in connection with the Property under applicable property tax laws, rules, rates, regulations and ordinances in effect from time to time (including taxes and assessments due the year of Closing, if any); provided, however, that Owner shall have the right to lawfully dispute in good faith the property taxes or assessment for the Property so long as Owner otherwise complies with this Agreement, including, without limitation, payment by Owner of any required PILOT Payment; provided further that, except for good faith protests in cases of material inaccuracies, if Owner protests the assessment of the Property, then no payments of the Tax Increment Grant shall be due during the pendency of such appeal, and the City may reduce the total maximum principal amount of the Tax Increment Grant by the City's reasonable costs (including reasonable attorneys' fees) spent in connection with such appeal. Owner understands that a lower property tax liability will likely lower its Tax Increment Grant payments, and if any grant installments were previously made based on a higher property tax liability, Owner shall promptly reimburse the City for any overpayments of the Tax Increment Grant if the property taxes are later lowered. Nothing in this Agreement shall impair any statutory rights of the City and other taxing authorities with respect to the assessment, levy, priority, collection and/or enforcement of real estate and personal property taxes.
- r. Developer understands and agrees that its use of the Property shall be subject to the terms and conditions of all recorded documentation.
- s. Developer shall comply with the requirements of all Third-Party Sources, including, without limitation, all requirements of the State of Wisconsin LIHTC program and the federal LIHTC program.

The representations and warranties contained herein shall be true and correct at all times as required by this Agreement. Developer shall comply with all covenants contained herein at all times during the term of this Agreement.

6. Defaults and Remedies.

a. *Default by Developer.* The occurrence of any one or more of the following events shall constitute a default (“Default”) hereunder:

i. Developer shall fail to pay any amounts due from it under this Agreement within ten (10) days after written notice of nonpayment from the City to Developer; or

ii. Any representation or warranty made by Developer in this Agreement, or any document or financial statement delivered by Developer pursuant to this Agreement, shall prove to have been false in any material respect as of the time when made or given (or, alternatively, as of the date specified for such representation or warranty, if other than when made or given); or

iii. Developer shall breach or fail to perform timely or observe timely any of its covenants or obligations (other than payment obligations, which is addressed in subparagraph i above, and the specific defaults listed in subparagraphs iv through x below) under this Agreement, and such failure shall continue for thirty (30) days following written notice thereof from the City to Developer (or such longer period of time as is necessary to cure the default as long as Developer has commenced the cure of the default within the 30-day period, is diligently pursuing the cure of the default (any member of Owner or any lender providing financing to Owner may cure any Developer default and the City shall accept such cure as though it were tendered by Developer); or

iv. Construction of the Project shall be abandoned for more than sixty (60) consecutive days, or if Project Completion is not achieved on or before the Project Completion Deadline, or if any portion of the Project shall be damaged by fire or other casualty and not promptly repaired, rebuilt or replaced; or

v. Developer shall: (A) become insolvent or generally not pay, or be unable to pay, or admit in writing its/his inability to pay, its debts as they mature; or (B) make a general assignment for the benefit of creditors or to an agent authorized to liquidate any substantial amount of its assets; or (C) become the subject of an “order for relief” within the meaning of the United States Bankruptcy Code, or file a petition in bankruptcy, for reorganization or to effect a plan or other arrangement with creditors; or (D) have a petition or application filed against it in bankruptcy or any similar proceeding, or have such a proceeding commenced against it/him, and such petition, application or proceeding shall remain undismissed for a period of ninety (90) days or Developer shall file an answer to such a petition or application, admitting the material allegations thereof; or (E) apply to a court for the appointment of a receiver or custodian for any of its assets or properties, or have a receiver or custodian appointed for any of its/his assets or properties, with or without consent, and such receiver shall not be discharged within ninety (90) days after its/his appointment; or (F) adopt a plan of complete liquidation of its assets; or

vi. If Developer shall dissolve or shall cease to exist; or

vii. A default shall occur and remain beyond any applicable notice and cure periods on any other indebtedness of or loan to Developer, including, but not limited to, any Third-Party Financing, or a default shall occur and remain beyond any applicable notice and cure periods under any mortgage or other lien or encumbrance affecting the Property or the Project.

b. *City Remedies.* In the event of Default by Developer, the City, may take any one or more of the following actions:

i. The City may suspend its performance under this Agreement until it receives assurances from Developer, deemed adequate by the City, that Developer will cure its default and continue its performance under this Agreement.

ii. The City may take any action, including legal or administrative action, in law or equity, which may appear necessary or desirable to enforce performance and observance of any obligation, agreement or covenant of the Developer under this Agreement, including securing an injunction to prevent harm.

iii. The City may terminate this Agreement.

iv. Upon the occurrence of any Default, any amounts due to the City shall accrue interest at the rate of one percent (1%) per month.

c. *Indemnification.* Developer shall indemnify, save harmless and defend the City and its respective employees, officers, volunteers, and elected and appointed officials, from and against any and all liability, suits, actions, claims, demands, losses, costs, damages and expenses of every kind and description, including reasonable attorney costs and fees, for claims of any kind including liability and expenses in connection with the loss of life, personal injury or damage to property, or any of them brought (i) because of any Default or (ii) because of any injuries or damages received or sustained by any persons or property on account of or arising out of the construction and/or operations of the Project and the Property to the extent caused by the negligence or willful misconduct on Developer's part or on the part of its agents, contractors, subcontractors, invitees or employees, at any time. Prior to the Effective Date, Developer shall provide the City with evidence that Developer has in force such insurance policies and coverage in compliance with the City's requirements and other agreements as set forth on Exhibit E attached hereto sufficient to cover its obligations under this section. This Section 6.c shall survive termination of this Agreement.

7. Termination. Except for the terms which expressly survive termination and provided no Default exists, this Agreement shall terminate upon the latest to occur of (i) Project Completion, (ii) termination of TID 8, and (iii) Developer's payment in full of all required PILOT Payments.

8. Transfers; Assignment. Prior to Permanent Financing Closing, Owner shall not, directly or indirectly, sell, assign, transfer, convey, mortgage or encumber the Property or a portion or transfer/assign any rights under this Agreement unless it first obtains the prior written consent of

the City, which consent shall not be unreasonably withheld, conditioned or delayed; provided, however, that if no Default exists, (i) Owner may transfer the Property to an entity controlled by or under common control with Gorman without such consent without releasing Developer's liabilities hereunder upon (A) reasonable prior written notice to the City and (B) such transferee executing a joinder to this Agreement which is acceptable to the City, (ii) Owner may grant mortgages of the Property and collateral assignments of this Agreement to Third-Party Sources, provided such mortgages are recorded after the Memorandum, (iii) Owner may transfer equity interests in Owner to one or more parties in connection with Owner's closing of the Tax Credit Equity, upon reasonable prior written notice to the City; (iv) the investor member of Owner may remove the managing member of Owner in accordance with Owner's organizational documents; and (v) Owner may collaterally assign this Agreement to one or more lenders providing financing for the Project. From and after Permanent Financing Closing, no such City consent shall be required.

9. Force Majeure. For the purposes of any provisions of the Agreement, a party shall not be considered in breach or default of its obligations in the event of delay in the performance of such obligations to the extent due to a Force Majeure event. As used herein, "Force Majeure" means any event that (i) renders it impossible for the affected party to perform its obligations under this Agreement, (ii) is beyond the reasonable control of the affected party, (iii) is not caused by the intentional misconduct, gross negligence, or recklessness of the affected party, and (iv) cannot be avoided by the exercise of due diligence by the affected party, including the expenditure of a commercially reasonable sum of money. Subject to the satisfaction of the conditions set forth in clauses (i) through (iv) of the foregoing definition, Force Majeure shall include, without limitation: (A) strikes or other labor conflicts that are not motivated by the breach of any other contract on the part of the affected party, strikes or other labor disputes that cause the delay of any major equipment supplied by a third party, a lockout, industrial dispute or disturbance; (B) civil disturbance, an act of a public enemy, war (whether or not declared), a riot, blockage, insurrections, terrorism, uprisings, sabotage and commercial embargoes against the United States of America (or against any other country if it impacts the delivery of any major equipment supplied by a third party); (C) an epidemic or pandemic; (D) natural phenomena such as hurricane, tornado, landslide, lightning, windstorm, earthquake, explosion, storm, flood; (E) fires, (F) inability to obtain or a delay in obtaining easements, rights-of-way or permits (provided such delay or inability was not caused by the party claiming Force Majeure); (G) acts, failures to act or orders of any kind of any governmental authority acting in its regulatory or judicial capacity (provided that the party claiming Force Majeure did not create or contribute to such act, failure or act or order); (H) the inability of any of the parties hereto, despite having exercised its commercially reasonable efforts, to obtain in a diligent and proper manner any permits necessary for such party's compliance with its obligations under this Agreement; (I) transport accidents, whether they be maritime, rail, land or air; (J) equipment failure or equipment damage (provided such failure or damage was not caused by the intentional misconduct, gross negligence, or recklessness of the party claiming Force Majeure); and (K) a material change in law or any other cause, whether enumerated herein or otherwise, not within the control of the party claiming Force Majeure, which precludes that party from carrying out, in whole or in part, its obligations under this Agreement. Force Majeure with respect to a party shall not include any of the following events: (1) financial difficulties of such party; (2) changes in market conditions affecting such party; or (3) delay in the compliance by any contractor or subcontractor of such party, except where such delay under (1), (2) or (3) is caused

by circumstances which would otherwise constitute Force Majeure under this Agreement if such party were the affected person.

10. Miscellaneous.

a. Assignment. Developer shall not have the right to assign this Agreement to any other party without the prior written consent of the City prior to Project Completion, which consent may be withheld in the City's reasonable discretion, except for any assignment that is explicitly allowed by this Agreement without the consent of the City. Following the Project Completion, Developer shall have the right to assign this Agreement to any other party without the prior written consent of the City provided that the assignee has accepted all rights duties and obligations of the Developer under this Agreement. The provisions of this Agreement shall inure to the benefit of and be binding upon the successors and assigns of the parties and shall run with the land.

b. Recording. Recording of this Agreement is prohibited except for the recording of the Memorandum.

c. Notices. All notices hereunder must be in writing and must be sent by either (i) United States registered or certified mail (postage prepaid), or (ii) by an independent overnight courier service, addressed to the addresses specified below:

Notices to Developer:

Gorman & Company, LLC
200 N. Main St.
Oregon, Wisconsin 53575
Attn: President

with a copy to:

Reinhart Boerner Van Deuren s.c.
1000 N. Water St. Ste. 1700
Milwaukee, Wisconsin 53202
Attn: Stephen Elliott

Notices to Owner:

Riverview Lofts Wausau, LLC
c/o Gorman & Company, LLC
200 N. Main St.
Oregon, Wisconsin 53575
Attn: President

with a copy to:

Reinhart Boerner Van Deuren s.c.
1000 N. Water St. Ste. 1700
Milwaukee, Wisconsin 53202
Attn: Stephen Elliott

Notices to the City:

City of Wausau
407 Grant Street
Wausau, WI 54403
Attn: City Clerk

with a copy to:

City of Wausau
407 Grant Street
Wausau, WI 54403
Attn: City Attorney

Notices given by mail are deemed delivered within (3) three business days after the party sending the notice deposits the notice in the United States Post Office. Notices delivered by courier are deemed delivered on the next business day after the party delivering the notice timely deposits the Notice with the courier for overnight (next day) delivery.

d. No Personal Liability. Under no circumstances shall any alderperson, council member, officer, official, director, attorney, employee or agent of the City have any personal liability arising out of this Agreement, and no party shall seek or claim any such personal liability.

e. Waiver; Amendment. No waiver, amendment, or variation in the terms of this Agreement shall be valid unless in writing and signed by the City and Developer, and then only to the extent specifically set forth in writing. Nothing contained in this Agreement is intended to or has the effect of releasing Developer from compliance with all applicable laws, rules, regulations and ordinances in addition to compliance with all terms, conditions and covenants contained in this Agreement.

f. Entire Agreement. This Agreement and the documents executed pursuant to this Agreement contain the entire understanding of the parties with respect to the subject matter hereof. There are no restrictions, promises, warranties, covenants or undertakings other than those expressly set forth in this Agreement and the documents executed in connection with this Agreement. This Agreement and the documents executed in connection herewith supersede all prior negotiations, agreements and undertakings between the parties with respect to the subject matter hereof.

g. No Third-Party Beneficiaries. This Agreement is intended solely for the benefit of Developer and the City, and no third party (other than successors and permitted assigns) shall have any rights or interest in any provision of this Agreement, or as a result of any action or inaction of the City in connection therewith. Without limiting the foregoing, no approvals given pursuant to this Agreement by Developer or the City, or any person acting on behalf of any of them, shall be available for use by any contractor or other person in any dispute relating to construction of the Project.

h. Severability. If any covenant, condition, provision, term or agreement of this Agreement is, to any extent, held invalid or unenforceable, the remaining portion thereof and all other covenants, conditions, provisions, terms, and agreements of this Agreement will not be affected by such holding, and will remain valid and in force to the fullest extent by law.

i. Governing Law. This Agreement is governed by, and must be interpreted under, the internal laws of the State of Wisconsin. Any suit arising or relating to this Agreement must be brought in Marathon County, Wisconsin.

j. Time is of the Essence. Time is of the essence with respect to this performance of every provision of this Agreement in which time of performance is a factor.

k. Relationship of Parties. This Agreement does not create the relationship of principal and agent, or of partnership, joint venture, or of any association or relationship between the City and Developer.

l. Captions and Interpretation. The captions of the articles and sections of this Agreement are to assist the parties in reading this Agreement and are not a part of the terms of this Agreement. Whenever required by the context of this Agreement, the singular includes the plural and the plural includes the singular.

m. Counterparts/Electronic Signature. This Agreement may be executed in several counterparts, each of which shall be deemed an original but all of which counterparts collectively shall constitute one instrument representing the agreement among the parties. The exchange of copies of this Agreement and of signature pages hereto by electronic mail, or other electronic transmission of a scanned document, shall constitute effective execution and delivery of this Agreement as to the parties hereto and may be used in lieu of the original Agreement for all purposes. Signatures of the parties transmitted by electronic transmission of a scanned document (including, without limitation, documents in DocuSign, AdobeSign or Adobe PDF format) shall be effective as delivery of a manually executed document and shall be deemed to be their original signatures for all purposes in connection with this Agreement.

11. Joint and Several Obligations. If Developer consists of more than one entity, each such entity shall be jointly and severally liable for the payment and performance of all obligations of Developer under this Agreement and the City may bring suit against each such entity, jointly or severally, or against any one or more of them.

12. Planning Option. The parties agree that this Agreement is the only agreement between the City and Developer relating to the sale/purchase and redevelopment of the Property. To the extent not already terminated or expired, the parties agree that the Planning Option between the City and Gorman dated as of December 8, 2021 (as amended to date, the "Planning Option") is terminated and of no further effect. The City's obligations under this Agreement are further conditioned upon Developer providing the City with a written acknowledgment from Gorman that the Planning Option is terminated and of no further effect.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date first printed above.

DEVELOPER:

GORMAN & COMPANY, LLC,
a Wisconsin limited liability company

By: _____
Name: Micheal Redman
Title: Secretary

RIVERVIEW LOFTS WAUSAU, LLC,
a Wisconsin limited liability company

By: Riverview Lofts Wausau MM, LLC,
a Wisconsin limited liability company,
its managing member

By: GEC Riverview Lofts Wausau, LLC,
a Wisconsin limited liability company,
its manager

By: Gorman & Company, LLC,
a Wisconsin limited liability company,
its manager

By: _____
Name: Micheal Redman
Title: Secretary

THE CITY

CITY OF WAUSAU

By: _____
Katie Rosenberg, Mayor

Attest: _____
Kaitlyn Bernarde, Clerk

*Signature Page to
Purchase and Development Agreement
(Riverview Lofts)*

Schedule A

MORTGAGE LENDERS

[Attached.]

Gorman & Company

Project & Feasibility Summary

Project Name	Riverview Lofts	Developer:	Gorman & Company	Date:	3/4/2024
Address	415 South First Avenue	Development Stage:	Initial Feasibility Model		
City	Wausau	County	Marathon	State	Wisconsin
Occupancy:	Family	Development Type	New Construction	Building Type:	Multi-story Elevator
Project Type	LIHTC only	LIHTC Type	4%	Located in QCT or otherwise eligible for basis boost:	Yes
Additional Project Information (assumption, description, notes, or version details)					

Unit Mix, Rent, & Building Summary

Unit Mix Summary					Building Area Summary		Sq. Ft.
Residential	# Units	%	Sq. Ft.	%	Total Residential Living Area	47,312	
LIHTC/Affordable	56	100.0%	47,312	100.0%	Common Space (community room, offices, hallways)	38,862	
Market Rate							
Total Residential	56		47,312		Net Residential Area	86,174	
LIHTC Applicable Fraction	100.0%						
					Gross Floor Area (SF):	86,174	

Other Income				Summary by AMI		
Type		Monthly	Annual	AMI	Units	%
Laundry, Vending, Application Fees, Etc.		\$933	\$11,200	30%	12	21%
Parking				50%	22	39%
				60%		
				80%	22	39%
					56	100%

LIHTC/Affordable Units								Income Limits			
# Bed room(s)	Description (optional)	Set Aside	# Units	Area (Sq. Ft.)	Utility Allowance	Net Rent	Monthly Rent	Gross Rent	Sec 42 Limit	% of Limit	Income Limits
1		30%	5	578	\$78	\$459	\$2,295	\$537	\$537	100.0%	\$21,480
1		50%	7	578	\$78	\$760	\$5,320	\$838	\$895	93.6%	\$35,800
1		80%	4	578	\$78	\$990	\$3,960	\$1,068	\$1,432	74.6%	\$57,280
2	SUB HOME	30%	3	873	\$94	\$551	\$1,653	\$645	\$645	100.0%	\$25,800
2		50%	10	873	\$94	\$917	\$9,170	\$1,011	\$1,075	94.0%	\$43,000
2		80%	15	873	\$94	\$1,440	\$21,600	\$1,534	\$1,720	89.2%	\$68,800
3	SUB HOME	30%	4	1,150	\$110	\$635	\$2,540	\$745	\$745	100.0%	\$29,800
3	LOW HOME	50%	4	1,150	\$110	\$1,055	\$4,220	\$1,165	\$1,241	93.9%	\$49,640
3		50%	1	1,150	\$110	\$1,055	\$1,055	\$1,165	\$1,241	93.9%	\$49,640
3		80%	3	1,090	\$110	\$1,650	\$4,950	\$1,760	\$1,986	88.6%	\$79,440
			56				\$56,763				

Gorman & Company

Project & Feasibility Summary

Net Operating Income, DCR, Cash Flow, & Operating Expenses					
Net Operating Income, DCR, Cash Flow			Monthly	Annual	
Gross Rental Income			\$56,763	\$681,156	
Other Income			\$933	\$11,200	
Total Gross Income			\$57,696	\$692,356	
Less Residential Vacancy	5.0%			(\$34,058)	
Less Other Vacancy	5.0%			(\$560)	
Effective Gross Income				\$657,738	
Operating Expenses				\$387,884	
Net Operating Income				\$269,854	
Total Annual Hard Debt Service				\$234,537	
Debt Service Coverage (DCR) - Year 1				1.151	
Cash Flow				\$35,316	

Operating Expenses			Annual	Per Unit
Advertising			\$5,000	\$89
Insurance			\$31,000	\$554
Legal / Accounting			\$10,000	\$179
Repairs & Maintenance			\$17,500	\$313
Administrative Costs			\$29,000	\$518
Utilities			\$55,000	\$982
Payroll			\$100,000	\$1,786
Contracted Services			\$15,000	\$268
Management Fees			\$39,464	\$705
Tax Credit Fees			\$2,520	\$45
Oper Costs/Turnover			\$5,000	\$89
Real Estate Taxes			\$61,600	\$1,100
Subtotal			\$371,084	\$6,627
Replacement Reserves			\$16,800	\$300
Total			\$387,884	\$6,927

LIHTC & PERMANENT DEBT DETAIL

Tax Credit Equity									
Credit Type	Annual Credit	Years	Pricing	Owner %	Total Equity				
LIHTC	\$911,018	X 10	X \$0.840	X 99.89%	\$7,644,133	=			
State LIHTC	\$710,764	X 6	X \$0.720	X 100.00%	\$3,078,153	=			

Permanent Debt Information					
Source	Amount	Interest	Term	Amort	Annual Pmt
WHEDA First Mortgage	\$3,310,000	6.30%	18	35	\$234,537
Wausau CDA Funds	\$650,000	3.00%	18	35	
WHEDA Housing Trust Funds	\$375,000				
AHP	\$1,000,000		16	40	
Wausau Neighborhood Investment	\$1,750,000				
City of Wausau via LSS	\$650,000	6.30%	16	16	\$65,651
Deferred Developer Fee	\$434,913				

Gorman & Company

Project & Feasibility Summary

SOURCES & USES SUMMARY			
SOURCES	FINANCING	PER UNIT	%
WHEDA First Mortgage	\$3,310,000	\$59,107	17.5%
Wausau CDA Funds	\$650,000	\$11,607	3.4%
WHEDA Housing Trust Funds	\$375,000	\$6,696	2.0%
AHP	\$1,000,000	\$17,857	5.3%
Wausau Neighborhood Investment	\$1,750,000	\$31,250	9.3%
City of Wausau via LSS	\$650,000	\$11,607	3.4%
Deferred Developer Fee	\$434,913	\$7,766	2.3%
LIHTC	\$7,644,133	\$136,502	40.5%
General Partner Equity	\$100	\$2	0.0%
State LIHTC	\$3,078,153	\$54,967	16.3%
Total	\$18,892,300	\$337,362	100.0%
USES	COST	PER UNIT	%
I. Acquisition Cost			
Land	\$260,000	\$4,643	1.4%
TOTAL ACQUISITION COST	\$260,000	\$4,643	1.4%
II. Hard Construction Costs			
New Construction	\$9,073,294	\$162,023	48.0%
Rehabilitation			
Site Work	\$2,286,112	\$40,823	12.1%
Other (Demo, Landscaping, Off-site, Personal Property)	\$150,000	\$2,679	0.8%
SUBTOTAL HARD COSTS	\$11,509,406	\$205,525	60.9%
Contractor Profit	5.0% \$581,805	\$10,389	3.1%
Contractor Overhead & General Requirements	7.0% \$867,472	\$15,491	4.6%
Contingency	5.0% \$654,269	\$11,683	3.5%
Misc. Other Hard Costs	\$181,817	\$3,247	1.0%
TOTAL HARD CONSTRUCTION COSTS	\$13,794,769	\$246,335	73.0%
III. Professional Fees			
Architect Fee - Design & Supervision	\$435,000	\$7,768	2.3%
Other (Eng, Env. Reports, Mkt Study, Appraisal, etc.)	\$368,000	\$6,571	1.9%
IV. Construction Financing Costs	\$1,148,100	\$20,502	6.1%
V. Permanent Financing Costs	\$60,000	\$1,071	0.3%
VI. Syndication & Organization Costs	\$50,000	\$893	0.3%
VII. Miscellaneous Soft Costs	\$395,000	\$7,054	2.1%
VIII. Developer's Overhead & Fees			
Developer's Fee	\$1,428,087	\$25,502	7.6%
Misc. Fees (Consultant, Co-developer, Non-profit)	\$434,913	\$7,766	2.3%
IX. Tax Credit Fees	\$132,220	\$2,361	0.7%
IX. Project Reserves			
Operating Reserves	\$311,211	\$5,557	1.6%
Other	\$75,000	\$1,339	0.4%
SUBTOTAL SOFT COSTS	\$4,837,531	\$86,384	25.6%
TOTAL DEVELOPMENT COSTS	\$18,892,300	\$337,362	100%
Gap Analysis	TOTAL		
Total Sources of Funds	\$18,892,300		
Total Development Costs	\$18,892,300		
Oversourced / (Undersourced)			

EXHIBIT A

LEGAL DESCRIPTION OF THE PROPERTY

That part of Lot 1 in Block 1 of Stewart and Alexander's 2nd Add. to Wausau; and also that part of the unplatted portion of Government Lot 4 of Section 26, Township 29 North, Range 7 East, in the City of Wausau, Marathon County, Wisconsin, bounded and described as follows: Beginning at the intersection of the South line of Stewart Avenue extended East, in the City of Wausau, with the East line of First Avenue, also called Harrison Boulevard; thence East, along said South line of Stewart Avenue extended East, 48 feet; thence Northeasterly, by an angle to the right of 113° and 59', 139 feet; thence West 102.35 feet to a point on the East line of First Avenue, also called Harrison Boulevard, which is 128.7 feet North of the point of beginning; thence South on and along the East line of First Avenue, 128.7 feet to the point of beginning; EXCEPTING therefrom, however, the rights and privileges granted to the City of Wausau for sewage purposes, by Agreement recorded in the office of Register of Deeds for Marathon County, Wisconsin, in Deed Book 305 on page 570; also Excepting therefrom the rights and privileges contained in a Warranty Deed recorded in said Register's office in Deed Book 378 on page 27.

Also, that part of Government Lot 4 of Section 26, Township 29 North, Range 7 East, in the City of Wausau, Marathon County, Wisconsin, described as follows: Commencing at the intersection of the South line of Stewart Avenue extended East, in the City of Wausau, with the East line of First Avenue, also called Harrison Boulevard; thence East, along the South line of Stewart Avenue extended East 48 feet; thence Northeasterly, by an angle to the right of 113° and 59' 139 feet; thence Northeasterly, by an angle to the left of 168° and 24', 173.3 feet; thence Northeasterly, by an angle to the left of 135° and 45', 95.2 feet; thence Northeasterly, by an angle to the right of 149° and 12', 41.3 feet to the Southerly line of the right of way of the Chicago and Northwestern Railroad Company; thence Southwesterly, along said Southerly line of said railroad right of way, 347 feet, more or less, to the intersection of said Southerly line of said railroad right of way and the Easterly line of said First Avenue; thence South along said Easterly line of Frist Avenue, 211.9 feet to the place of beginning; excepting that part described in Deed recorded in the office of the Register of Deeds from Marathon County, Wisconsin, in Deed Book 383 on page 64; and excepting the rights and privileges granted to the City of Wausau for sewage purposes by agreement recorded in said Register's office in Deed Book 305 on page 570; excepting any part thereof used for highway purposes; and subject to easements of record.

Excepting therefrom land conveyed in Quit Claim Deed recorded January 10, 2019, as Document No. 1773087 and described as Parcel 78 of Transportation Project Plat 6999-18-03-4.03, recorded as Document No. 1760657, recorded in Marathon County, Wisconsin.

For informational purposes only

Property Address: 415 S 1st Ave, Wausau, WI 54401 Tax Key Number: 291-2907-264-070

EXHIBIT B

PROJECT COST BREAKDOWN

[Attached.]

SOURCES					
Debt		Amount	Percent	Per Unit	
Debt A:	First Mortgage	3,685,000	19.3%	65,804	
Debt B:	Wausau CDA Funds	650,000	3.4%	11,607	
Debt C:	TID Grant	650,000	3.4%	11,607	
Subtotal		4,985,000	26.1%	89,018	
Other Sources			Amount	Percent	Per Unit
Category	Sources	S&U Detail			
WI_Public	AHP		1,000,000	5.2%	17,857
Local_Grant	Wausau Neighborhood Investment		1,750,000	9.2%	31,250
Deferred_Fee	Developer Fee		669,667	3.5%	11,958
Tax_Credits	Low Income Housing Tax Credits		10,698,256	56.0%	191,040
Equity	Developer Cash		100	0.0%	2
Subtotal			14,118,023	73.9%	252,108
TOTAL SOURCES			19,103,023	100.0%	341,125

USES					
		Amount	% of Cost	Per Unit	
ACQUISITION COSTS		260,000	1.4%	4,643	
Land Cost	n/a psf	260,000	1.4%	4,643	
CONSTRUCTION COSTS		13,733,226	71.9%	245,236	
Residential Building		9,196,301	48.1%	164,220	
Parking	n/a per stall	150,000	0.8%	2,679	
On-site Work		1,995,690	10.4%	35,637	
General Requirements		519,455	2.7%	9,276	
Builder's Overhead		218,171	1.1%	3,896	
Builder's Profit		556,336	2.9%	9,935	
Construction Contingency		584,153	4.6%	10,431	
Other		513,120	2.7%	9,163	
PERMITS/FEES		150,000	0.8%	2,679	
Permits/Inspection		150,000	0.8%	2,679	
PROFESSIONAL SERVICES		972,443	5.1%	17,365	
Accounting		15,000	0.1%	268	
Appraisals		6,500	0.0%	116	
Architectural & Engineering Fees		512,742	2.7%	9,156	
Cost Certification/Audit		8,500	0.0%	152	
Environmental Assessment Consultant		15,000	0.1%	268	
FF&E		75,000	0.4%	1,339	
Geotech Consultant		5,000	0.0%	89	
Legal - Development		95,000	0.5%	1,696	
Market Research		8,000	0.0%	143	
Marketing/Leasing		10,000	0.1%	179	
P&P Bond		126,701	0.7%	2,263	
Soft Cost Contingency		25,000	0.1%	446	
Survey		15,000	0.1%	268	
Other		55,000	0.3%	982	
FINANCING COSTS		1,740,256	9.1%	31,076	
Bond - Issuance Fee		139,500	0.7%	2,491	
Construction Period Interest		1,000,000	5.2%	17,857	
Insurance - Builder's Risk		75,000	0.4%	1,339	
Insurance - Hazard/Liability		51,358	0.3%	917	
Lender Legal		125,000	0.7%	2,232	
Loan Origination Fees		82,640	0.4%	1,476	
Real Estate Taxes During Construction		50,000	0.3%	893	
Syndication Fees		50,000	0.3%	893	
Tax Credit & Compliance Fees		126,758	0.7%	2,264	
Title & Recording		40,000	0.2%	714	
DEVELOPER FEE		1,863,000	9.8%	33,268	
Developer Fee		1,863,000	9.8%	33,268	
CASH ACCOUNTS/ESCROWS/RESERVES		384,098	2.0%	6,859	
Replacement Reserves		384,098	2.0%	6,859	
TOTAL USES		19,103,023	100%	341,125	

EXHIBIT C

FORM OF RECORDABLE SHORT FORM MEMORANDUM

[Attached.]

**MEMORANDUM OF
DEVELOPMENT AGREEMENT
(Riverview Lofts)**

Document Number

Document Name

THIS MEMORANDUM OF DEVELOPMENT AGREEMENT (this “Memorandum”) is made and entered into as of the ____ day of _____, 202__ **[NTD: TO BE DATED AND RECORDED THE DATE OF THE TRANSFER OF THE PROPERTY FROM THE CITY TO OWNER]**, by and between the **CITY OF WAUSAU**, a Wisconsin municipal corporation located at 407 Grant Street, Wausau, WI 54403 (the “City”), on the one hand, and **GORMAN & COMPANY, LLC**, a Wisconsin limited liability company (“Gorman”), and **RIVERVIEW LOFTS WAUSAU, LLC**, a Wisconsin limited liability company (“Owner”), both with offices located at 200 N. Main St., Oregon, Wisconsin 53575 (“Owner” and, together with Gorman, the “Developer”), on the other hand (the City and Developer are referred to herein, collectively, as the “Parties”).

WHEREAS, the Parties entered into a certain Purchase and Development Agreement (Riverview Lofts) dated as of [REDACTED], 2024 (as may be amended from time to time, the “Development Agreement”) with respect to certain property described on Exhibit A attached hereto (the “Property”); and

WHEREAS, on even date herewith, the Owner, an affiliate of Gorman, has purchased from the City the Property pursuant to the terms of the Development Agreement; and

WHEREAS, the Parties desire to place this Memorandum of record in the real estate records for Marathon County, Wisconsin to provide notice to third parties of the Development Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Development Agreement.

a. Notice is hereby given that the Parties have entered into the Development Agreement affecting the Property. Until termination of the Development Agreement, the Development Agreement runs with the Property and is binding upon, benefits and burdens the Property, Developer and any subsequent owner and/or mortgagee of all or any portion of the Property and each of their successors and assigns. The Development Agreement imposes certain

Recording Area

Name and Return Address

Anne L. Jacobson, Esq.
City of Wausau, City Attorney
407 Grant Street
Wausau, WI 54403

See Exhibit A attached

Parcel Identification Number (PIN)

This is not homestead property.

obligations, liabilities and restrictions on the owners and/or mortgagees of all or any portion of the Property.

b. The term of the Development Agreement commenced as of the effective date of the Development Agreement and terminates as provided therein.

c. The Development Agreement contains certain rights of the City to require the Developer to transfer the Property back to the City if certain conditions are not satisfied, as set forth in the Development Agreement.

d. The Development Agreement contains certain rights of the City to receive a payment in lieu of taxes in the event the Property, or any part of it, becomes exempt or partially exempt from general property taxes during the term of the Development Agreement, as set forth in the Development Agreement.

2. Miscellaneous.

a. The terms, conditions and other provisions of the Development Agreement are set forth in the Development Agreement, express reference to which is made for greater particularity as to the terms, conditions and provisions thereof. A copy of the Development Agreement is available upon request from the City at the offices of the City Clerk.

b. This Memorandum is not a complete summary of the Development Agreement. Provisions in this Memorandum shall not be used to interpret the provisions of the Development Agreement. In the event of conflict between this Memorandum and the unrecorded Development Agreement, the unrecorded Development Agreement shall control.

c. This Memorandum may be executed in several counterparts, each of which shall be deemed an original but all of which counterparts collectively shall constitute one instrument representing the agreement among the Parties.

[Signature Pages Follow]

IN WITNESS WHEREOF, the Parties have executed this Memorandum as of the date first set forth above.

DEVELOPER:

GORMAN & COMPANY, LLC,
a Wisconsin limited liability company

By: [EXHIBIT - NOT FOR SIGNATURE]

Name: _____

Title: _____

STATE OF WISCONSIN)
) ss.
COUNTY OF _____)

Personally came before me this _____ day of _____, 20____, _____, to me known to be the person who executed the foregoing instrument and to me known to be the _____ of GORMAN & COMPANY, LLC, a Wisconsin limited liability company, a Wisconsin limited liability company, and acknowledged that s/he executed the foregoing instrument as such authorized representative of said entity and with its authority.

Print Name: _____

Notary Public, State of Wisconsin

My commission: _____

OWNER:

RIVERVIEW LOFTS WAUSAU, LLC,
a Wisconsin limited liability company

By: Riverview Lofts Wausau MM, LLC,
a Wisconsin limited liability company,
its managing member

By: GEC Riverview Lofts Wausau, LLC,
a Wisconsin limited liability company,
its manager

By: Gorman & Company, LLC,
a Wisconsin limited liability company,
its manager

By: [EXHIBIT - NOT FOR SIGNATURE]

Name: _____

Title: _____

STATE OF WISCONSIN)
) ss.
COUNTY OF _____)

Personally came before me this _____ day of _____, 20____,
_____, to me known to be the person who executed the foregoing instrument
and to me known to be the _____ of Gorman & Company, LLC, a
Wisconsin limited liability company, the manager of GEC Riverview Lofts Wausau, LLC, a
Wisconsin limited liability company, the manager of Riverview Lofts Wausau MM, LLC, a
Wisconsin limited liability company, the managing member of RIVERVIEW LOFTS WAUSAU,
LLC, a Wisconsin limited liability company, and acknowledged that s/he executed the foregoing
instrument as such authorized representative of said entity and with its authority.

Print Name: _____

Notary Public, State of Wisconsin

My commission: _____

THE CITY:

THE CITY OF WAUSAU, WISCONSIN

By: [EXHIBIT - NOT FOR SIGNATURE]
 Katie Rosenberg, Mayor

Attest:

By: [EXHIBIT - NOT FOR SIGNATURE]
 Leslie M. Kremer, Clerk

STATE OF WISCONSIN)
) ss.
COUNTY OF MARATHON)

Personally came before me this _____ day of _____, 20____, Katie Rosenberg and Leslie M. Kremer, as Mayor and Clerk, respectively, of the above-named City of Wausau, Wisconsin, to me known to be the persons who executed the foregoing instrument and to me known to be such Mayor and Clerk, respectively, and acknowledged that they executed the foregoing instrument as such officers as the deed of said City of Wausau, Wisconsin, by its authority.

Print Name:

Notary Public, State of Wisconsin
My commission: _____

This instrument was drafted by:

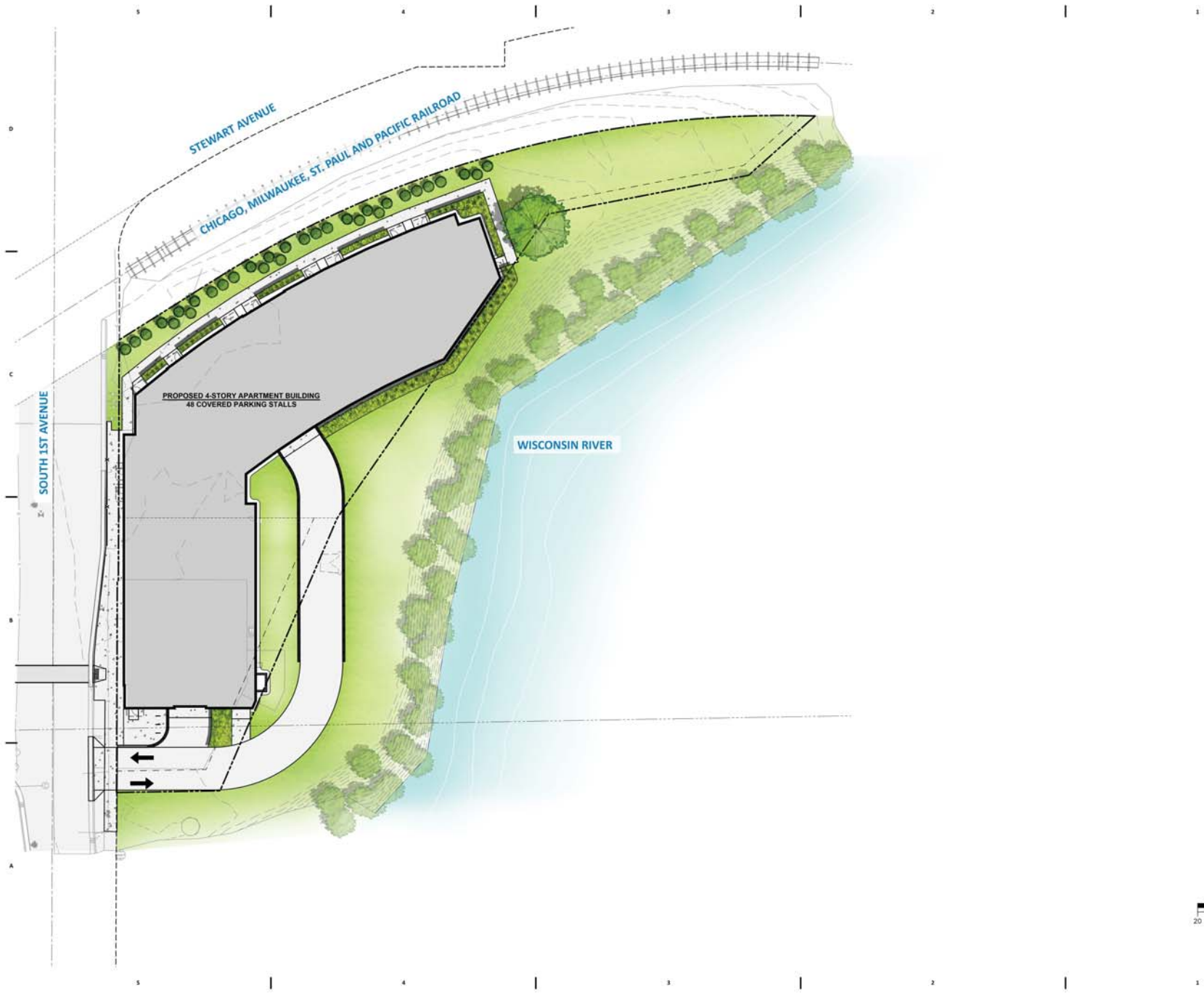
Jeffrey R. Schneider
Quarles & Brady LLP
33 East Main Street, Suite 900
Madison, Wisconsin 53703

EXHIBIT D

PRELIMINARY SITE PLAN OF THE PROJECT

[Attached.]

DESIGN DEVELOPMENT



CORPORATE OFFICE
200 N. MAIN STREET
OREGON, WI 53575



WESTSIDE COMMONS

REVIEW DRAWING
NOT TO BE USED FOR CONSTRUCTION
DATE OF ISSUE: 08-01-2024

415 SOUTH 1st AVENUE
WAUSAU, WI 54401

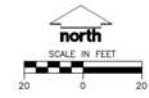
Issue Dates:

DATE	DESCRIPTION
2024.03.11	PERMIT SUBMITTAL SET

Project No.	2000-0128
Plot Date:	03/11/2024
Drawn by:	KJM
Checked by:	FMP
Approved by:	JLF

Sheet Title
SITE PLAN
RENDERING

Sheet No.



File: H:\PROJECTS\2024\01\1188\0004\004\004.dwg Plot Date: 03/11/2024 11:30 AM User: jlf G:\gorman\Business Life

EXHIBIT E

CITY'S INSURANCE REQUIREMENTS

The Developer/Contractor shall not commence work until proof of insurance required has been provided in writing to the applicable department.

Developer/Contractor shall procure and maintain, during the term of this Contract, and for such length of time as is specified, if any, in the agreement or listed below, whichever is longer, insurance coverage in the following amounts and types:

- (a) Professional Liability – if project includes the use of engineers, architects, or other professionals, the below coverage and limits apply:
 - (1) Limits
 - (i.) \$1,000,000 each claim
 - (ii.) \$1,000,000 annual aggregate
 - (2) Must continue coverage for 2 years after final acceptance of service/job/work.

- (b) Commercial General Liability Coverage at least as broad as Insurance Services Office Commercial General Liability Form CG 00 01, including coverage for Products Liability, Completed Operations, Contractual Liability, and Explosion, Collapse, Underground coverage with the following minimum limits and coverage:
 - (i.) \$1,000,000 each Occurrence limit
 - (ii.) \$1,000,000 Personal and Advertising Injury limit
 - (iii.) \$2,000,000 general aggregate (other than Products-Completed Operations) per project
 - (iv.) \$2,000,000 Products-Completed Operations aggregate
 - (v.) \$50,000 Fire Damage limit – any one fire
 - (vi.) \$5,000 Medical Expense limit – any one person
 - (vii.) Products-Completed Operations coverage must be carried for two years after final acceptance of work.

- (c) Automobile Liability Coverage at least as broad as Insurance Services Office Business Automobile Form, with minimum limits of \$1,000,000 combined single limit per accident for Bodily Injury and Property Damage, provided on a Symbol #1 – “Any Auto” basis.

- (d) Worker’s Compensation and Employer’s Liability if required by Wisconsin State Statute or any Worker’s Compensation Statutes of a different state. Must carry coverage for Statutory Worker’s Compensation and an Employer’s Liability with limits of:
 - (i.) \$100,000 Each Accident,
 - (ii.) \$500,000 Disease-Policy Limit
 - (iii.) \$100,000 Disease-Each Employee
 - (iv.) Employer’s Liability limits must be sufficient to meet umbrella liability insurance requirements.

- (e) Umbrella Liability Coverage at least as broad as the underlying Commercial General Liability, Automobile Liability, and Employer’s Liability, with a minimum limit of \$2,000,000 each occurrence and \$2,000,000 aggregate, and a maximum self-insured retention of \$25,000. The umbrella must be primary and non-contributory to any insurance or self-insurance carried by City. Products – Completed Operations coverage must be carried for a minimum of three years after acceptance of completed work.

- (f) Installation Floater/Developer’s Equipment or Property – The contractor is responsible for loss and coverage for these exposures. City will not assume responsibility for loss, including loss of use, for damage to property, materials, tools, equipment, and items of a similar nature which are being either used in the work being performed by the contractor or its subcontractors or are to be built, installed, or erected by the contractor or its subcontractors. This includes but is not limited to property owned,

leased, rented, borrowed, or otherwise in the care, custody or control of the contractor or sub-contractor of any tier.

- (f) Applicable Requirements and Provisions for Liability Insurance of Developers/Sub-Contractors
- (i.) Primary and Non-contributory requirement - All insurance must be primary and non-contributory to any insurance or self-insurance carried by City.
 - (ii.) Acceptability of Insurers - Insurance is to be placed with insurers who have an A.M. Best rating of no less than A- and a Financial Size Category rating of no less than Class VII, and who are authorized as an admitted insurance company in the State of Wisconsin.
 - (iii.) Additional Insured Requirements - The following must be named as additional insureds on all liability policies: City of Wausau, and its officers, council members, agents, employees and authorized volunteers. On the Commercial General Liability Policy, the additional insured coverage must be ISO form CG 20 10 07 04 and also include Products – Completed Operations additional insured coverage per ISO form CG 20 37 07 04 or their equivalents for a minimum of 2 years after acceptance of work. This does not apply to Worker’s Compensation policies or Professional Liability policy.
 - (iv.) Waivers of Subrogation – All developer and subcontractor liability, workers compensation, and property policies, as required herein, must be endorsed with a waiver of subrogation in favor of the City of Wausau, its officers, elected or appointed officials, agents, employees, and authorized volunteers.
 - (v.) Deductibles and Self-Insured Retentions - Any deductible or self-insured retention in the developer’s policy must be declared to the City of Wausau and satisfied by the contractor.
 - (vi.) Evidence of Insurance - Prior to execution of the Agreement, the Developer shall file with the City a certificate of insurance (Acord Form or equivalent for all coverages) signed by the insurer’s representative evidencing the coverage required by this Contract. In addition, form CG 20 10 07 04 for ongoing work exposure and form CG 20 37 07 04 for products-completed operations exposure must also be provided or its equivalent on the Commercial General Liability coverage.
 - (vii.) Limits and Coverage – The insurance requirements under this Agreement shall be the greater of the minimum limits and coverage specified herein, or (2) the broader coverage and maximum limits of coverage of any insurance policy or proceeds available to the Named Insured. It is agreed that these insurance requirements shall not in any way act to reduce coverage that is broader or that includes higher limits. No representation is made that the minimum insurance requirements stated hereinabove are sufficient to cover the obligations of Developer under this Agreement.
 - (VIII.) Cancellation/Non-Renewal – No policy of insurance required to be maintained hereunder shall be cancelled, non-renewed, or voided without 30 days’ prior written notice to the City of Wausau, except where cancellation is due to the non-payment of premiums, in which event, 10 days’ prior written notice shall be provided.