



OFFICIAL PUBLIC NOTICE

MEETING OF THE GENERAL GOVERNMENT COMMITTEE

TUESDAY, OCTOBER 27, 2026 AT 5:30 PM

COUNCIL ROOM, MUNICIPAL BUILDING, 450 S. MAIN ST., RICHLAND CENTER, WI 53581

CALL TO ORDER *Roll Call for the meeting, determine whether a quorum is present; determine whether the meeting has been properly noticed.*

APPROVAL OF MINUTES

1. September 22, 2026 Meeting Minutes

PAYMENT OF BILLS

2. Bills for Approval

REPORTS (*Administration, Economic Development, Zoning, Legal*)

BUDGET vs ACTUAL REVIEW

3. Budget vs Actual Report

LEGAL MATTERS

4. Status Update on Conveyance of 929 W Seminary Street (Tax Parcel 276-2012-0900) to Lydia's House Ministries
5. Status Update on the Walmart Property Tax Assessment Challenge
6. Status Update on Pending Legal Litigation (Richland County Circuit Court Case No. 2026CV000098)
7. Consideration of Room Tax Ordinance Amendments

CONTRACTS, AGREEMENTS, LEASES — Review and Recommendation for Action

8. Consider Reassignment of Developer Agreement for 291 N. Jefferson Street
9. 2027 EMS Contract with Richland County
10. Richland County Campus Redevelopment Draft MOU

COLLECTIVE BARGAINING — Status Update & Direction

11. Tentative Agreement with the Richland Center Professional Police Association

SET NEXT MEETING DATE

ADJOURNMENT

Posted this 23rd day of October 2026 by 4:30 PM.

Copy to the official newspaper the Richland Observer.

PLEASE NOTE: To request disability-related accommodations, please contact City Administrator Ashley Oliphant (608-647-3466 or 450 S. Main St.) at least 24 hours in advance. Notice is hereby given that a quorum of other city governmental bodies may be present at this meeting for informational and discussion purposes only, and no formal action will be taken by those bodies at this meeting. The City of Richland Center is an equal opportunity employer, provider, and lender.



MINUTES OF THE GENERAL GOVERNMENT COMMITTEE

TUESDAY, SEPTEMBER 22, 2026 AT 5:30 PM

COUNCIL ROOM, MUNICIPAL BUILDING, 450 S. MAIN ST., RICHLAND CENTER, WI 53581

CALL TO ORDER: Chair Cairns called the meeting to order at 5:32PM. A quorum was present. Keller affirmed proper notice. Members present: Ryan Cairns, Melony Walters, and Karin Tepley. Members absent: Rachel Schultz. Others present: Jasen Glasbrenner, Ashley Oliphant, Amanda Keller, and members of the public.

APPROVAL OF MINUTES: *Motion by Walters, seconded by Cairns to approve the July 28, 2026 meeting minutes as presented. Motion carried unanimously (2-0).*

PAYMENT OF BILLS: *Motion by Cairns, seconded by Walters, to approve the bills as presented. Upon roll call vote, motion carried unanimously (2-0).*

DEPARTMENT REPORTS: Oliphant reported that early in-person voting will be held October 20-30 for the November 3 election. Staff are evaluating a tower land-lease proposal. Two bequests designated for public safety and the cemetery were accepted and, upon receipt, will be held in restricted accounts for at least six years in accordance with legal guidance. Economic development updates included a WEDC program review, continued work with the A.D. German Warehouse, monitoring of the Stori Field development, and UW campus redevelopment planning with Richland County.

BUDGET vs ACTUAL REVIEW: Oliphant reviewed the financial summaries through August 31, 2026. She reported that activity was generally consistent with expectations and that identified variances were attributable to known items, including economic-development pass-through transactions. No action was taken.

DISCUSSION AND POSSIBLE ACTION ITEMS

Review of Title Search Results for 929 W Seminary Street (Tax Parcel 276-2012-0900) and Next Steps

Oliphant reported that the title search for Tax Parcel 276-2012-0900 identified the City's \$75,000 loan/grant mortgage and an unknown additional \$14,000 mortgage involving Neighborhood Housing Services (NHS) and Southwest CAP. The property cannot be conveyed to Lydia's House until the encumbrances are resolved.

Michael Breninnger, representing Lydia's House, urged prompt action due to safety, liability, and grant-funding concerns and requested that SWCAP be held accountable.

Motion by Walters, second by Cairns to direct the City Attorney to resolve the City's portion of the outstanding mortgage on the property at 929 W Seminary Street (Tax Parcel 276-2012-0900), while retaining the City's ability to pursue any legally available action against SWCAP to recover the funds, coordinate with NHS to resolve its outstanding mortgage, and proceed with issuing a warranty deed as soon as the title issues are resolved. Motion carried unanimously (2-0).

2027 Emergency Medical Services (EMS) Provider and Annual Cost

Oliphant reviewed Richland County Resolution 26-22, which established a countywide EMS model funded through a countywide levy based on equalized value. Under the communicated process, municipalities receiving County EMS would no longer separately contract or budget for service. Oliphant noted that the resolution has not been repealed, amended, or replaced.

A September 16 letter issued at the direction of the County Executive and Finance Committee instead asked 12 municipalities currently participating in the Richland EMS to confirm participation by October 15 and contribute toward EMS costs based on population. The City's proposed 2027 contribution was approximately \$126,000, compared with more than \$157,000 in 2026. The Committee discussed that the letter did not align with the existing

resolution or previously communicated process and that no County Board action reconciling the two had been identified.

Additional concerns included the absence of a proposed service agreement, uncertainty regarding whether EMS would be provided through a countywide system or individual municipal contracts, future service after 2028, and the potential effect on emergency coverage and participating municipalities. The Committee agreed that declining service was not advisable but that the City should not commit funds without clarification and written terms.

Motion by Cairns, second by Walters to notify the County that the City wishes to receive EMS coverage in accordance with Richland County Resolution 26-22, without committing to the proposed payment pending clarification of the County's service model and receipt of a written agreement outlining the service and financial terms. Motion carried unanimously (2-0).

Connect Communities Grant Application and Request for Municipal Accounting and Bookkeeping Services

Mayor Tepley presented a WEDC small-business development grant opportunity for downtown businesses, with awards ranging from \$50,000 to \$250,000 and an October 2 application deadline. Connect Communities had substantially completed the application and requested that the City provide limited accounting services, including receiving and disbursing grant funds. Oliphant explained that because Connect Communities operates under City sponsorship, the City would retain responsibility for appropriate financial oversight.

Christy Adsit, representing downtown stakeholders, expressed concern that Connect Communities had not met an agreed upon August deadline, after which Southwest Partners and the Greater Richland Area Chamber of Commerce intended to pursue the grant. She also stated that the other organizations had the staffing, accounting resources, and community relationships necessary to administer and promote the program. Walters encouraged any eligible organization to submit a grant application, regardless of whether Connect Communities applies.

Motion by Cairns, second by Walters to refer the grant application and request for municipal accounting services to the Common Council for consideration at an upcoming special meeting. Motion carried unanimously (2-0).

Legal Services Agreement with Murphy Desmond S.C.

Oliphant presented the proposed legal services agreement following the firm's selection through the RFP process. General legal services would be billed at \$225 per hour, with separate rates for special services, and Attorney Michael Windle would have primary responsibility. Oliphant will obtain an independent review by Boardman & Clark of the agreement prior to Council action and confirm the travel-billing language. The Committee also discussed the distinction between selecting a law firm, approving a legal services agreement, and appointing an individual City Attorney, as well as the need to clarify the status of the prior appointment.

Motion by Walters, second by Cairns to recommend approval of the Murphy Desmond S.C. legal services agreement to the Common Council. Motion carried unanimously (2-0).

SET NEXT MEETING DATE: October 27, 2026 at 5:30 PM

ADJOURNMENT: *Motion by Cairns, seconded by Walters to adjourn the meeting at 7:09 PM. Motion carried unanimously.*

Meeting minutes recorded by Amanda Keller

City of Richland Center - General Government Payment Approval Report - October 27, 2026
Invoices Approved by Dept Head Entered into System between 09/22/2026 and 10/26/2026

Item 2.

Vendor Name	Inv Date	Description	Amount	Vendor Total	Date Paid	Comm/Board	Date Approved
Accurate Appraisal LLC	9/1/2026	Accurate Appraisal - Mo Assessment Services	\$ 3,750.00		10/8/2026		
<i>TOTAL</i>	<i>Accurate Appraisal LLC</i>			\$ 3,750.00			
<i>TOTAL</i>	<i>AFLAC</i>			\$ 394.02		Payroll: EE Deduction	
AMAZON CAPITAL SERVICES	10/2/2026	Office: Utility Customer Appreciation Supplies for City	\$ 29.59		10/15/2026		
<i>TOTAL</i>	<i>AMAZON CAPITAL SERVICES</i>			\$ 29.59			
<i>TOTAL</i>	<i>American Heritage Life Insurance Company</i>			\$ 251.37		Payroll: EE Deduction	
<i>TOTAL</i>	<i>ASSURITY LIFE INSURANCE COMPANY</i>			\$ 62.35		Payroll: EE Deduction	
BOARDMAN & CLARK LLP	9/24/2026	Police: Union Negotiations	\$ 1,829.00		10/8/2026		
<i>TOTAL</i>	<i>BOARDMAN & CLARK LLP</i>			\$ 1,829.00			
<i>TOTAL</i>	<i>Champion Health</i>			\$ 570.00		Payroll: EE Deduction	
COMMUNITY FIRST BANK	10/1/2026	Debt: Westside/Haseltine Loan Interest Payment	\$ 3,365.92		10/1/2026		
<i>TOTAL</i>	<i>COMMUNITY FIRST BANK</i>			\$ 3,365.92			
		Admin: Microsoft 365 Business - 10 Subscriptions, 1 User, 21 Annual					
COMPUTER DOCTORS LLC	9/18/2026	Standard, 2 Exchange Plans	\$ 4,464.00		10/8/2026		
<i>TOTAL</i>	<i>COMPUTER DOCTORS LLC</i>			\$ 4,464.00			
Dawn Wemmer	10/15/2026	Customer Refunds - Overpayment - Fire Call Invoice #7021 Overpayment	\$ 20.00		10/15/2026		
<i>TOTAL</i>	<i>Dawn Wemmer</i>			\$ 20.00			
<i>TOTAL</i>	<i>Delta Dental</i>			\$ 1,311.24		Payroll: EE Deduction & ER Expense	
DRIFTLESS AREA PROFESSIONAL SERVICES LLC	9/21/2026	Zoning: CSM Review Richland County	\$ 300.00		9/24/2026		
<i>TOTAL</i>	<i>DRIFTLESS AREA PROFESSIONAL SERVICES LLC</i>			\$ 300.00			
		B&G: Spec Assess Mowing: 276-1663-1000, Nicholson,472 E 4th Street					
Gary's Lawn Care LLC	9/3/2026	Street	\$ 75.00		10/8/2026		
		B&G: Spec Assess Mowing: 276-2100-6711, Mark Prouty, 610 S Sheldon					
Gary's Lawn Care LLC	9/3/2026	Street	\$ 75.00		10/8/2026		
		B&G: Spec Assess Mowing: 276-2100-6711, Mark Prouty, 610 S Sheldon					
Gary's Lawn Care LLC	9/26/2026	Street	\$ 75.00				
		B&G: Spec Assess Mowing: 276-1663-1000, Nicholson,472 E 4th Street					
Gary's Lawn Care LLC	9/26/2026	Street	\$ 75.00				
		B&G: Spec Assess Mowing: 276-2100-6711, Mark Prouty, 610 S Sheldon					
Gary's Lawn Care LLC	9/16/2026	Street	\$ 75.00		10/8/2026		
		B&G: Spec Assess Mowing: 276-1663-1000, Nicholson,472 E 4th Street					
Gary's Lawn Care LLC	9/16/2026	Street	\$ 75.00		10/8/2026		
		B&G: Spec Assess Mowing: 276-1683-1200, Sue Carter, 441 W Third Street					
Gary's Lawn Care LLC	9/3/2026	Street	\$ 75.00		10/8/2026		
		B&G: Spec Assess Mowing: 276-1683-1200, Sue Carter, 441 W Third Street					
Gary's Lawn Care LLC	9/16/2026	Street	\$ 75.00		10/8/2026		
		B&G: Spec Assess Mowing: 276-1683-1200, Sue Carter, 441 W Third Street					
Gary's Lawn Care LLC	9/26/2026	Street	\$ 75.00		10/8/2026		
<i>TOTAL</i>	<i>Gary's Lawn Care LLC</i>			\$ 675.00			
GENUINE TELECOM	10/1/2026	Clerk Fax	\$ 41.38		10/8/2026		
GENUINE TELECOM	10/1/2026	City Office / Muni Bldng Line #1	\$ 13.89		10/8/2026		
GENUINE TELECOM	10/1/2026	450 S Main / Muni Bldng Line #2	\$ 36.88		10/8/2026		
GENUINE TELECOM	10/1/2026	Mayor	\$ 35.38		10/8/2026		
GENUINE TELECOM	10/1/2026	Assessor / Muni Bldng Line #3	\$ 35.38		10/8/2026		
<i>TOTAL</i>	<i>GENUINE TELECOM</i>			\$ 162.91			
<i>TOTAL</i>	<i>INTERNAL REVENUE SERVICE</i>			\$ 58,802.08		Payroll: EE Deduction & ER Expense	
LAMAR COMPANIES	9/28/2026	Admin/City office: Hwy 14 digital sign	\$ 500.00		10/8/2026		

City of Richland Center - General Government Payment Approval Report - October 27, 2026

Invoices Approved by Dept Head Entered into System between 09/22/2026 and 10/26/2026

Item 2.

Vendor Name	Inv Date	Description	Amount	Vendor Total	Date Paid	Comm/Board	Date Approved
TOTAL	LAMAR COMPANIES			\$ 500.00			
TOTAL	MetLife			\$ 589.89		Payroll: EE Deduction	
MURPHY DESMOND LAYWERS SC	10/5/2026	Legals: Prosecutions - Matter #261443	\$ 2,040.00		10/15/2026		
MURPHY DESMOND LAYWERS SC	10/5/2026	Legals: Wal-Mart Tax Appeals Matter #261374	\$ 2,258.96		10/15/2026		
TOTAL	MURPHY DESMOND LAYWERS SC			\$ 4,298.96			
Options Lab, Inc	9/30/2026	EE Random Selection: Annual Consortium Fee - ProRated	\$ 12.50		10/15/2026		
Options Lab, Inc	9/30/2026	EE Random Selection: Annual Consortium Fee - ProRated	\$ 37.50		10/15/2026		
Options Lab, Inc	9/30/2026	EE Random Selection: Utility Employee	\$ 55.00		10/15/2026		
TOTAL	Options Lab, Inc			\$ 105.00			
PIONEER PRINT CO LLC	10/7/2026	Clerk: Tablecloth Branding	\$ 24.95		10/15/2026		
TOTAL	PIONEER PRINT CO LLC			\$ 24.95			
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 3.35		10/8/2026		
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 281.71		10/8/2026		
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 16.75		10/8/2026		
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 119.03		10/8/2026		
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 152.29		10/8/2026		
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 35.93		10/8/2026		
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 1.57		10/8/2026		
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 43.87		10/8/2026		
TOTAL	PITNEY BOWES GLOBAL			\$ 654.50			
RHYME BUSINESS PRODUCTS-DALLAS	10/4/2026	Admin/City Office: Copier Lease	\$ 472.58		10/8/2026		
RHYME BUSINESS PRODUCTS-DALLAS	10/4/2026	City Office: Copier Lease Color Copy Overage	\$ 201.60		10/8/2026		
RHYME BUSINESS PRODUCTS-DALLAS	11/6/2026	Admin/City Office: Copier Lease	\$ 477.71				
RHYME BUSINESS PRODUCTS-DALLAS	11/6/2026	Admin/City Office: Copier Lease - One Time Origination Fee - New Copiers	\$ 125.00				
TOTAL	RHYME BUSINESS PRODUCTS-DALLAS			\$ 1,276.89			
TOTAL	RICHLAND CENTER POLICE PROFESSIONAL			\$ 750.00		Payroll: EE Deduction	
TOTAL	RICHLAND CENTER UTILITIE			\$ 37,482.78			
RICHLAND COUNTY REGISTER OF DEEDS	10/15/2026	Zoning: Copy Fees - Omans Fair View Docs per Erin	\$ 28.00				
TOTAL	RICHLAND COUNTY REGISTER OF DEEDS			\$ 28.00			
RICHLAND COUNTY TREASURER	9/29/2026	Clerk/Treas: 2026 Tax Season Envelopes	\$ 282.64		9/30/2026		
RICHLAND COUNTY TREASURER	9/29/2026	Clerk/Treas: 276-2100-0410 Taxpayer Paid City, City Cashed Check, Should have been paid to County	\$ 7,211.58		9/30/2026		
TOTAL	RICHLAND COUNTY TREASURER			\$ 7,494.22			
RICHLAND FIRE DISTRICT	7/29/2026	Incident #226124, 07/29/2026, Ms. Crystal Hernandez, 336 West 4th Street	\$ 800.00		10/8/2026		
RICHLAND FIRE DISTRICT	10/1/2026	Incident #226166, 10/01/2026, WHPC, False Alarm	\$ 300.00		10/8/2026		
RICHLAND FIRE DISTRICT	9/24/2026	Incident #226161, Dubuque Moving & Storage, 09/24/2026, Accident	\$ 612.00		10/15/2026		
RICHLAND FIRE DISTRICT	9/28/2026	Incident #226163, 09/28/2026, Accident at 875 US Hwy 14	\$ 600.00				
RICHLAND FIRE DISTRICT	9/26/2026	Incident #226162, 09/26/2026, Jeffery J Scallon Accident	\$ 600.00				
TOTAL	RICHLAND FIRE DISTRICT			\$ 2,912.00			
RICHLAND OBSERVER	9/14/2026	Zoning: Conditional Use Permit Notice - Schreiber Foods	\$ 28.56		10/8/2026		
RICHLAND OBSERVER	9/30/2026	Elected: Aug 18, 2026 Meeting Minutes Published 9/10/2026	\$ 157.62		10/8/2026		
TOTAL	RICHLAND OBSERVER			\$ 186.18			

City of Richland Center - General Government Payment Approval Report - October 27, 2026

Invoices Approved by Dept Head Entered into System between 09/22/2026 and 10/26/2026

Item 2.

Vendor Name	Inv Date	Description	Amount	Vendor Total	Date Paid	Comm/Board	Date Approved
RUNNING, INC	9/21/2026	Taxi: Shared Ride Taxi Service	\$ 37,026.00		10/8/2026		
RUNNING, INC	9/21/2026	Taxi: Shared Ride Taxi Service - Fare Revenue	\$ (4,407.50)		10/8/2026		
RUNNING, INC	10/8/2026	Taxi: Shared Ride Taxi Service	\$ 37,656.01		10/22/2026		
RUNNING, INC	10/8/2026	Taxi: Shared Ride Taxi Service - Fare Revenue	\$ (9,121.00)		10/22/2026		
TOTAL	RUNNING, INC			\$ 61,153.51			
STRANG HEATING & ELECTRIC RC	10/12/2026	Admin: Telephone Service -Moving phone extensions for changes in workspace	\$ 251.50				
TOTAL	STRANG HEATING & ELECTRIC RC			\$ 251.50			
TC NETWORKS, INC	9/18/2026	Office: Cameras - Split 50% with Utilities - Pool #4 Designated Funds	\$ 462.84		10/15/2026		
TC NETWORKS, INC	9/18/2026	Office: Cameras - Split 50% with Utilities - Pool #4 Designated Funds	\$ 462.83		10/15/2026		
TOTAL	TC NETWORKS, INC			\$ 925.67			
T-Mobile	10/1/2026	Admin/city office: Clerk/Treas Cell	\$ 35.21		10/8/2026		
T-Mobile	10/1/2026	Admin/city office: Mayor Cell	\$ 35.21		10/8/2026		
T-Mobile	10/1/2026	Elected: Doug Martyniuk	\$ 20.89		10/8/2026		
T-Mobile	10/1/2026	Elected: Steve Downs	\$ 20.89		10/8/2026		
T-Mobile	10/1/2026	Elected: Ryan Cairns	\$ 20.89		10/8/2026		
T-Mobile	10/1/2026	Zoning: Administrator Phone	\$ 20.89		10/8/2026		
T-Mobile	10/1/2026	Admin/city office: Ashley Oliphant	\$ 20.88		10/8/2026		
T-Mobile	10/1/2026	Elected: Chris Jarvis	\$ 20.89		10/8/2026		
T-Mobile	10/1/2026	Elected: Brad Wegner	\$ 20.89		10/8/2026		
T-Mobile	10/1/2026	Elected: Rachel Schultz	\$ 20.89		10/8/2026		
T-Mobile	10/1/2026	Elected: Frank Hoffman	\$ 20.89		10/8/2026		
T-Mobile	10/1/2026	Elected: Melony Walters	\$ 20.89		10/8/2026		
TOTAL	T-Mobile			\$ 279.31			
US BANK	8/3/2026	Elected: Brad Wegner Business Cards	\$ 25.27		9/8/2026		
US BANK	10/6/2026	Office: Project Board and ADH DOT	\$ 11.44				
US BANK	10/9/2026	Office: Election Supplies, Glue Sticks, Key Rings, Tape	\$ 15.87				
US BANK	10/6/2026	Office: Cord for Owl for Meetings	\$ 12.25				
US BANK	10/10/2026	Office: Foxit PDF Editor - Jeanie Subscription - Sales Tax to be refunded	\$ (8.80)				
US BANK	10/10/2026	Office: Foxit PDF Editor - Jeanie Subscription	\$ 168.79				
TOTAL	US BANK			\$ 224.82			
VIERBICHER ASSOCIATES, INC	10/8/2026	Professional: HUD Grant Administration - Paul M Junion	\$ 2,640.00				
TOTAL	VIERBICHER ASSOCIATES, INC			\$ 2,640.00			
WE ENERGIES	10/12/2026	450 S Main / Muni Bldng	\$ 11.76		10/22/2026		
TOTAL	WE ENERGIES			\$ 11.76			
TOTAL	WI Deferred Compensation			\$ 3,626.01		Payroll: EE Deduction	
TOTAL	WI Dept of EE Trust Funds			\$ 190,492.41		Payroll: EE Deduction & ER Expense	
TOTAL	WI DEPT OF REVENUE			\$ 10,363.29		Payroll: EE Deduction	
WIL-KIL PEST CONTROL	9/9/2026	Office: Municipal Building Pest Control	\$ 73.44		10/22/2026		
TOTAL	WIL-KIL PEST CONTROL			\$ 73.44			
TOTAL	WORKSITE SOLUTIONS			\$ 70.05		Payroll: EE Deduction	
WPPI ENERGY	10/1/2026	LED Street Light Loan Payment 0% Int	\$ 421.62		10/30/2026		
WPPI ENERGY	9/1/2026	LED Street Light Loan Payment 0% Int	\$ 421.62		9/30/2026		
TOTAL	WPPI ENERGY			\$ 843.24			

City of Richland Center - General Government Payment Approval Report - October 27, 2026
Invoices Approved by Dept Head Entered into System between 09/22/2026 and 10/26/2026

Item 2.

Vendor Name	Inv Date	Description	Amount	Vendor Total	Date Paid	Comm/Board	Date Approved
TOTAL BILLS PRESENTED FOR APPROVAL:				<u>\$ 403,245.86</u>	General Fund		

The bills presented on this day (excluding any Library Fund invoices) as referred to the General Government Committee and said committee having duly investigated and audited these bills, hereby make the following recommendation:
THAT THE CITY BILLS PRESENTED ON THIS DAY BE PAID, WITH THE FOLLOWING ADJUSTMENTS AND/OR EXCEPTIONS:
Dated:

Filed in the office of the City Clerk/Treasurer

	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 9/30/2026	2026 Budget Less Actual	% S/B	2027 Budget Future Year 12/31/2027	2026 to 2027 % S/B
Administration Office										
Revenues										
Total Regulation - Licenses & Permits:	45,178.00	51,980.83	(6,802.83)	115.06%	44,998.00	13,568.84	31,429.16	30.15%	40,828.00	-9.27%
Total Public Charges for Services	-	23.00	(23.00)	#DIV/0!	-	-	0.00	#DIV/0!	-	#DIV/0!
Total Interest, Dividend, and Misc. Revenues	248,600.00	417,145.81	(168,545.81)	167.80%	250,000.00	303,463.89	(53,463.89)	121.39%	5,201,350.00	1980.54%
Administration Office Revenue Total	293,778.00	469,149.64	(175,371.64)	159.70%	294,998.00	317,032.73	(22,034.73)	107.47%	5,242,178.00	1677.02%
Expenses										
Total City Admin / Clerk / City Treasurer / Office	506,355.00	502,499.95	3,855.05	99.24%	562,090.00	336,884.99	225,205.01	59.93%	561,560.00	-0.09%
Total Elections	14,000.00	6,250.63	7,749.37	44.65%	12,400.00	7,964.71	4,435.29	64.23%	13,550.00	9.27%
Total Municipal Building	20,000.00	19,612.69	387.31	98.06%	38,550.00	18,781.97	19,768.03	48.72%	41,110.00	6.64%
Administration Office Expense Total	540,355.00	528,363.27	11,991.73	97.78%	613,040.00	363,631.67	249,408.33	59.32%	616,220.00	0.52%
Net Total Administration Office	(246,577.00)	(59,213.63)	(187,363.37)	24.01%	(318,042.00)	(46,598.94)	(271,443.06)	14.65%	4,625,958.00	-1554.51%
Elected / Appointed Officials										
Revenues										
Expenses	89,825.00	82,288.66	7,536.34	91.61%	81,035.00	44,321.96	36,713.04	54.69%	67,475.00	-16.73%
Net Total Elected / Appointed Officials	(89,825.00)	(82,288.66)	(7,536.34)	91.61%	(81,035.00)	(44,321.96)	(36,713.04)	54.69%	(67,475.00)	-16.73%
Assessor										
Revenues										
Expenses	18,700.00	4,002.90	14,697.10	21.41%	49,600.00	38,808.74	10,791.26	78.24%	49,950.00	0.71%
Net Total Assessor	(18,700.00)	(4,002.90)	(14,697.10)	21.41%	(49,600.00)	(38,808.74)	(10,791.26)	78.24%	(49,950.00)	0.71%
Airport										
Revenues	39,044.00	45,698.97	(6,654.97)	117.04%	39,312.00	38,087.19	1,224.81	96.88%	50,560.00	28.61%
Expenses	55,075.00	26,664.27	28,410.73	48.41%	61,900.00	38,911.48	22,988.52	62.86%	66,530.00	7.48%
Net Total Airport	(16,031.00)	19,034.70	(35,065.70)	-118.74%	(22,588.00)	(824.29)	(21,763.71)	3.65%	(15,970.00)	-29.30%
Public Works - Buildings & Grounds & Streets										
Revenues										
Total Buildings & Grounds	800.00	692.77	107.23	86.60%	1,000.00	-	1,000.00	0.00%	1,000.00	0.00%
Total Streets	429,084.00	441,659.13	(12,575.13)	102.93%	431,200.00	301,184.68	130,015.32	69.85%	401,164.00	-6.97%
Buildings & Grounds Revenue Total	429,884.00	442,351.90	(12,467.90)	102.90%	432,200.00	301,184.68	131,015.32	69.69%	402,164.00	-6.95%
Expenses										
Total Buildings & Grounds	487,500.00	429,014.79	58,485.21	88.00%	150,410.00	174,235.95	(23,825.95)	115.84%	207,100.00	37.69%
Total Streets	837,431.00	848,648.06	(11,217.06)	101.34%	677,700.00	430,731.38	246,968.62	63.56%	848,140.00	25.15%
Buildings & Grounds Expense Total	1,324,931.00	1,277,662.85	(47,268.15)	96.43%	828,110.00	604,967.33	223,142.67	73.05%	1,055,240.00	27.43%
Net Total Public Works (B&G & Streets)	(895,047.00)	(835,310.95)	(59,736.05)	93.33%	(395,910.00)	(303,782.65)	(92,127.35)	76.73%	(653,076.00)	64.96%
Building & Zoning										
Revenues	8,050.00	18,657.13	(10,607.13)	231.77%	12,000.00	22,057.02	(10,057.02)	183.81%	20,000.00	66.67%
Expenses	104,000.00	89,162.76	14,837.24	85.73%	97,550.00	20,848.10	76,701.90	21.37%	108,705.00	11.44%
Net Total Building & Zoning	(95,950.00)	(70,505.63)	(25,444.37)	73.48%	(85,550.00)	1,208.92	(86,758.92)	-1.41%	(88,705.00)	3.69%
Cemetery										
Revenues	32,810.00	42,080.00	(9,270.00)	128.25%	34,500.00	31,275.00	3,225.00	90.65%	50,800.00	47.25%
Expenses	10,050.00	4,656.72	5,393.28	46.34%	87,650.00	52,842.47	34,807.53	60.29%	90,110.00	2.81%
Net Total Cemetery	22,760.00	37,423.28	(14,663.28)	164.43%	(53,150.00)	(21,567.47)	(31,582.53)	40.58%	(39,310.00)	-26.04%
Economic Development										
Revenues	-	204,814.02	(204,814.02)	#DIV/0!	-	117,052.03	0.00	#DIV/0!	-	#DIV/0!
Expenses	80,770.00	290,434.41	(209,664.41)	359.58%	129,425.00	170,906.94	(41,481.94)	132.05%	136,925.00	5.79%
Net Total Economic Development	(80,770.00)	(85,620.39)	4,850.39	106.01%	(129,425.00)	(53,854.91)	41,481.94	41.61%	(136,925.00)	5.79%
Public Safety										
Revenues										
Total Police Department	121,041.00	134,183.01	(13,142.01)	110.86%	137,902.00	76,376.42	61,525.58	55.38%	142,990.00	3.69%
Total Fire & EMS	18,000.00	19,118.84	(1,118.84)	106.22%	17,800.00	20,946.07	(3,146.07)	117.67%	20,950.00	17.70%
Total Health & Human Services										
Public Safety Revenue Total	139,041.00	153,301.85	(14,260.85)	110.26%	155,702.00	97,322.49	58,379.51	62.51%	163,940.00	5.29%
Expenses										
Total Police Department	1,665,179.00	1,674,331.68	(9,152.68)	100.55%	1,894,017.00	1,299,333.04	594,683.96	68.60%	1,830,770.00	-3.34%
Total Fire & EMS	268,685.00	282,368.30	(13,683.30)	105.09%	327,741.00	266,115.71	61,625.29	81.20%	303,956.00	-7.26%
Total Health & Human Services	2,000.00	5,977.28	(3,977.28)	298.86%	1,000.00	3,937.61	(2,937.61)	393.76%	1,000.00	0.00%
Public Safety Expense Total	1,935,864.00	1,962,677.26	(26,813.26)	101.39%	2,222,758.00	1,569,386.36	653,371.64	70.61%	2,135,726.00	-3.92%
Net Total Public Safety	(1,796,823.00)	(1,809,375.41)	12,552.41	100.70%	(2,067,056.00)	(1,472,063.87)	(594,992.13)	71.22%	(1,971,786.00)	-4.61%

	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 9/30/2026	2026 Budget Less Actual	% S/B 75.00%	2027 Budget Future Year 12/31/2027	2026 to 2027 % S/B 83.33%
Culture - Aquatic, CC/SC, Parks, Recreation										
Revenues										
Total Aquatic Center	167,000.00	240,311.61	(73,311.61)	143.90%	175,000.00	134,046.50	40,953.50	76.60%	184,000.00	5.14% 9,000.00
Total Symons Center										#DIV/0! 0.00
Total Community / Senior Center	32,500.00	42,303.79	(9,803.79)	130.17%	48,140.00	35,398.73	12,741.27	73.53%	52,140.00	8.31% 4,000.00
Total Recreation	14,300.00	21,313.01	(7,013.01)	149.04%	23,300.00	22,094.50	1,205.50	94.83%	23,300.00	0.00% 0.00
Total Parks	25,500.00	26,683.03	(1,183.03)	104.64%	24,000.00	15,670.50	8,329.50	65.29%	15,000.00	-37.50% (9,000.00)
Parks & Recreation Revenue Total	239,300.00	330,611.44	(91,311.44)	138.16%	270,440.00	207,210.23	63,229.77	76.62%	274,440.00	1.48% 4,000.00
Expenses										
Total Aquatic Center	224,510.00	186,040.28	38,469.72	82.87%	244,250.00	197,907.69	46,342.31	81.03%	252,260.00	3.28% 8,010.00
Total Symons Center	55,000.00	53,960.41	1,039.59	98.11%	53,200.00	12,091.13	41,108.87	22.73%	35,500.00	-33.27% (17,700.00)
Total Community / Senior Center	266,766.00	259,609.92	7,156.08	97.32%	339,220.00	223,587.73	115,632.27	65.91%	330,580.00	-2.55% (8,640.00)
Total Recreation	47,250.00	36,409.25	10,840.75	77.06%	45,500.00	42,134.18	3,365.82	92.60%	45,500.00	0.00% 0.00
Total Parks	20,500.00	20,033.22	466.78	97.72%	261,250.00	35,146.60	226,103.40	13.45%	81,810.00	-68.69% (179,440.00)
Parks & Recreation Expense Total:	614,026.00	556,053.08	57,972.92	90.56%	943,420.00	510,867.33	432,552.67	54.15%	745,650.00	-20.96% (197,770.00)
Net Total Culture	(374,726.00)	(225,441.64)	(149,284.36)	60.16%	(672,980.00)	(303,657.10)	(369,322.90)	45.12%	(471,210.00)	-29.98% (201,770.00)
Refuse										
Revenues										
Total Garbage & Recycling	287,000.00	328,180.29	(41,180.29)	114.35%	331,280.00	254,974.39	76,305.61	76.97%	346,000.00	4.44% -100.00%
Total Landfill	69,000.00	81,919.95	(12,919.95)	118.72%	15,250.00	20,055.00	(4,805.00)	131.51%	-	-100.00%
Refuse Revenue Total	356,000.00	410,100.24	(54,100.24)	115.20%	346,530.00	275,029.39	71,500.61	79.37%	346,000.00	-0.15% (530.00)
Expenses										
Total Garbage & Recycling	282,000.00	288,065.32	(6,065.32)	102.15%	295,000.00	217,429.57	77,570.43	73.70%	324,100.00	9.86% 10.77%
Total Landfill	85,770.00	74,058.64	11,711.36	86.35%	31,650.00	15,933.14	15,716.86	50.34%	35,060.00	9.95% 32,510.00
Refuse Expense Total	367,770.00	362,123.96	5,646.04	98.46%	326,650.00	233,362.71	93,287.29	71.44%	359,160.00	9.95% 32,510.00
Net Total Refuse	(11,770.00)	47,976.28	(59,746.28)	-407.61%	19,880.00	41,666.68	(21,786.68)	209.59%	(13,160.00)	-166.20% 33,040.00
Fire Calls										
Revenues	25,000.00	21,194.00			25,000.00	8,584.00	16,416.00	34.34%	20,000.00	-20.00%
Expenses	20,000.00	19,494.00	506.00	97.47%	25,000.00	9,684.00	15,316.00	38.74%	20,000.00	-20.00%
Net Total Fire Calls	5,000.00	1,700.00	(506.00)	34.00%	-	(1,100.00)	1,100.00	#DIV/0!	-	#DIV/0!
Taxi										
Revenues	375,000.00	277,005.45			341,608.00	40,020.50	301,587.50	11.72%	-	-100.00% (341,608.00)
Expenses	375,000.00	355,760.66	19,239.34	94.87%	397,220.00	129,293.15	267,926.85	32.55%	-	-100.00% (397,220.00)
Net Total Taxi	-	(78,755.21)	(19,239.34)	#DIV/0!	(55,612.00)	(89,272.65)	33,660.65	160.53%	-	-100.00% (55,612.00)
Room Tax / Tourism (City Portion Only - 30%, Greater Richland Tourism 70%)										
Revenues	122,375.00	57,698.76	64,676.24	47.15%	28,760.00	58,161.87	(29,401.87)	202.23%	96,190.00	234.46% 67,430.00
Expenses	150,843.00	44,260.76	106,582.24	29.34%	26,965.00	38,374.09	(11,409.09)	142.31%	72,000.00	167.01% 45,035.00
Net Room Tax / Tourism	(28,468.00)	13,438.00	(41,906.00)	-47.20%	1,795.00	19,787.78	(17,992.78)	1102.38%	24,190.00	1247.63% (22,395.00)
All Other - Not listed within a Specific Department										
Revenues										
Total Tax Levy	2,332,552.00	2,332,552.00	0.00	100.00%	2,335,854.00	2,143,812.10	192,041.90	91.78%	2,423,652.00	3.76% 48,473.04
Total Other Taxes (PILOT, Mobile Homes, Etc)	544,000.00	571,070.58	(27,070.58)	104.98%	593,700.00	411,480.33	182,219.67	69.31%	582,368.00	-1.91%
Total Intergvmnt'l - State & Fed Aid + Grants + Utility Reimb	139,495.00	150,576.13	(11,081.13)	107.94%			0.00	#DIV/0!		#DIV/0!
Total Franchise Fees	0.00			#DIV/0!			0.00	#DIV/0!		#DIV/0!
Total Interest Income	0.00			#DIV/0!			0.00	#DIV/0!		#DIV/0!
Total Miscellaneous Revenues	1,851,258.00	1,763,712.82	87,545.18	95.27%	2,030,706.00	717,949.07	1,312,756.93	35.35%	1,998,737.00	-1.57%
All Other Revenue Total	4,867,305.00	4,817,911.53	49,393.47	98.99%	4,960,260.00	3,273,241.50	1,687,018.50	65.99%	5,004,757.00	0.90%
Expenses										
Total Insurance	293,700.00	120,948.13	172,751.87	41.18%	158,700.00	111,916.34	46,783.66	70.52%	120,500.00	-24.07% (38,200.00)
Total Audit & Legal	152,500.00	113,163.69	39,336.31	74.21%	130,000.00	106,162.00	23,838.00	81.66%	151,000.00	16.15% 21,000.00
Total Data Processing	54,300.00	55,582.97	(1,282.97)	102.36%	69,400.00	36,825.72	32,574.28	53.06%	70,500.00	1.59% 1,100.00
Total Celebrations	-	-	0.00	#DIV/0!	-	-	0.00	#DIV/0!	-	#DIV/0! 0.00
Total Debt Service	484,909.00	419,917.87	64,991.13	86.60%	482,103.00	413,268.72	68,834.28	85.72%	498,810.00	3.47% 16,707.00
Total Unallocated Contingency	42,670.00	693.64	41,976.36	1.63%	2,749,000.00	44,348.75	2,704,651.25	1.61%	55,431.00	-97.98% (2,693,569.00)
All Other Expense Total	1,028,079.00	710,306.30	317,772.70	69.09%	3,589,203.00	712,521.53	2,876,681.47	19.85%	896,241.00	-75.03%
Net Total All Other	3,839,226.00	4,107,605.23	(268,379.23)	106.99%	1,371,057.00	2,560,719.97	(1,189,662.97)	186.77%	4,108,516.00	199.66%

	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 9/30/2026	2026 Budget Less Actual	% S/B 75.00%	2027 Budget Future Year 12/31/2027	2026 to 2027 % S/B 83.33%
Capital Outlay										
Revenues										
ARPA Funds	123,000.00	82,614.14	40,385.86	67.17%	-	-	0.00	#DIV/0!	-	#DIV/0!
Grant Funds	3,140,000.00	96,559.73	3,043,440.27	3.08%	2,749,000.00	-	2,749,000.00	0.00%	-	-100.00%
Other Miscellaneous	5,000.00	13,318.45	(8,318.45)	266.37%	-	1,888.05	(1,888.05)	#DIV/0!	-	#DIV/0!
Transfers In	-	17,479.00	(17,479.00)	#DIV/0!	1,352,433.50	-	1,352,433.50	0.00%	32,500.00	-97.60%
Capital Outlay Revenue Total	3,268,000.00	209,971.32	3,058,028.68	6.43%	4,101,433.50	1,888.05	4,099,545.45	0.05%	32,500.00	-99.21%
Expenses										
Capital Outlay Expense Total	3,781,250.00	196,785.81	3,584,464.19	5.20%	1,518,100.00	402,473.76	1,115,626.24	26.51%	4,970,750.00	227.43%
Net Capital Outlay	(513,250.00)	13,185.51	(526,435.51)	-2.57%	2,583,333.50	(400,585.71)	2,983,919.21	-15.51%	(4,938,250.00)	-291.16%
Revenues	\$ 10,195,587.00	\$ 7,500,546.25	\$ 2,593,240.20	73.57%	\$ 11,042,743.50	\$ 4,788,146.68	\$ 6,371,648.85	43.36%	\$ 11,703,529.00	5.98%
Expenditures	\$ 10,496,538.00	\$ 6,510,697.67	\$ 3,985,840.33	62.03%	\$ 10,997,626.00	\$ 4,941,201.62	\$ 6,056,424.38	44.93%	\$ 11,390,682.00	3.57%
Library Transfer Out	\$ 306,969.00	\$ 306,969.00	\$ -	100.00%	\$ 312,428.00	\$ 312,428.00	\$ -	100.00%	\$ 312,847.00	0.13%
Net Revenue Less Expenditure	\$ (607,920.00)	\$ 682,879.58	\$ (1,392,600.13)		\$ (267,310.50)	\$ (465,482.94)	\$ 315,224.47		\$ -	\$ 4,970,750.00
Ferguson Land Purchase (Contingency Funds)		\$ 646,468.29							4,970,750.00	Capital Exp
Actual Net / Revenue Over Expense	\$ (607,920.00)	\$ 1,329,347.87	\$ (1,392,600.13)		\$ (267,310.50)	\$ (465,482.94)	\$ 315,224.47		\$ 4,970,750.00	
Transfers In									\$ 19,500.00	Landfill
									\$ 13,000.00	Retirement - Sick Leave
									\$ 66,275.00	TID - Debt
										Other
									\$ 5,069,525.00	

Account Number	Account Title	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 9/30/2026	2026 Budget Less Actual	9 % S/B 75.00%	2027 Budget (Next Year) 12/31/2027	2026 to 2027 Budget Change	2026 to 2027 Budget Change
CITY GENERAL FUND REVENUE - ADMINISTRATION / CITY OFFICE												
REGULATION & COMPLIANCE												
Licenses & Permits												
10-44100-000	LIQUOR LICENSES	6,500.00	6,708.44	(208.44)	103.21%	6,500.00	6,586.00	(86.00)	101.32%	6,500.00	-	0.00%
10-44110-000	OPERATOR LICENSES	1,600.00	1,555.00	45.00	97.19%	1,600.00	1,438.00	162.00	89.88%	1,400.00	(200.00)	-12.50%
10-44120-000	CIGARETTE LICENSES	40.00	53.00	(13.00)	132.50%	40.00	283.00	(243.00)	707.50%	280.00	240.00	600.00%
10-44130-000	ARCADE LICENSES	250.00	150.00	100.00	60.00%	50.00	200.00	(150.00)	400.00%	200.00	150.00	300.00%
10-44140-000	MOBILE HOME LICENSES	238.00	288.00	(50.00)	121.01%	238.00	-	238.00	0.00%	238.00	-	0.00%
10-44160-000	DOG/CAT LICENSES	200.00	587.25	(387.25)	293.63%	200.00	160.75	39.25	80.38%	200.00	-	0.00%
10-44180-000	TAXI LICENSE	200.00	436.00	(236.00)	218.00%	220.00	-	220.00	0.00%	110.00	(110.00)	-50.00%
10-44190-000	SUNDRY LICENSES	150.00	336.00	(186.00)	224.00%	150.00	473.50	(323.50)	315.67%	300.00	150.00	100.00%
10-44200-000	TELEVISION FRANCHISE	36,000.00	32,204.08	3,795.92	89.46%	36,000.00	14,090.65	21,909.35	39.14%	22,000.00	(14,000.00)	-38.89%
10-44210-000	CELLULAR FRANCHISE	-	9,663.06	(9,663.06)	#DIV/0!	-	(9,663.06)	9,663.06	#DIV/0!	9,600.00	9,600.00	#DIV/0!
Total Licenses & Permits:		45,178.00	51,980.83	(6,802.83)	115.06%	44,998.00	13,568.84	31,429.16	30.15%	40,828.00	(4,170.00)	-9.27%
PUBLIC CHARGES FOR SERVICES												
10-46800-000	GENERAL PRINTING/COPYING	-	23.00	(23.00)	#DIV/0!	-	-	0.00	0.00%	-	-	0.00%
Total PUBLIC CHARGES FOR SERVICES:		-	23.00	(23.00)	#DIV/0!	-	-	0.00	#DIV/0!	-	-	0.00%
INTEREST INCOME												
10-47100-000	INTEREST-GENERAL INVESTMENTS	7,000.00	10,058.76	(3,058.76)	143.70%	235,000.00	295,315.69	(60,315.69)	125.67%	225,000.00	(10,000.00)	-4.26%
10-47200-000	INTEREST-CITY GENERAL CHECKING	2,000.00	21,581.68	(19,581.68)	1079.08%	-	-	0.00	0.00%	-	-	0.00%
10-41900-000	INTEREST ON TAXES	100.00	-	100.00	0.00%	-	-	0.00	0.00%	-	-	0.00%
10-47201-000	INTEREST-STATE POOL #1	150,000.00	173,205.74	(23,205.74)	115.47%	-	-	0.00	0.00%	-	-	0.00%
10-47202-000	INTEREST-STATE POOL #2	10,000.00	28,093.45	(18,093.45)	280.93%	-	-	0.00	0.00%	-	-	0.00%
10-47203-000	INTEREST-STATE POOL #3	1,000.00	11,912.83	(10,912.83)	1191.28%	-	-	0.00	0.00%	-	-	0.00%
10-47204-000	INTEREST-STATE POOL #4	40,000.00	98,259.79	(58,259.79)	245.65%	-	-	0.00	0.00%	-	-	0.00%
10-47205-000	INTEREST-STATE POOL #5	20,000.00	36,567.65	(16,567.65)	182.84%	-	-	0.00	0.00%	-	-	0.00%
10-47206-000	INTEREST-STATE POOL #6	2,200.00	6,484.09	(4,284.09)	294.73%	-	-	0.00	0.00%	-	-	0.00%
10-47207-000	INTEREST-STATE POOL #7	-	-	0.00	0.00%	-	-	0.00	0.00%	-	-	0.00%
10-47300-000	INTEREST-CDBG CHECKING	-	1,722.98	(1,722.98)	#DIV/0!	-	458.87	(458.87)	#DIV/0!	-	-	0.00%
10-47310-000	INTEREST-PECFA	-	-	0.00	0.00%	-	-	0.00	0.00%	-	-	0.00%
10-47350-000	INTEREST-RENEW RC LOAN ACCT	-	2,664.03	(2,664.03)	#DIV/0!	-	1,805.29	(1,805.29)	#DIV/0!	-	-	0.00%
10-47400-000	INTEREST-TAX COLLECTION ACCT	-	19,089.89	(19,089.89)	#DIV/0!	-	-	0.00	0.00%	-	-	0.00%
10-47500-000	INTEREST-RLF	1,000.00	-	1,000.00	0.00%	-	-	0.00	0.00%	-	-	0.00%
10-47600-000	INTEREST-PARK/CC	150.00	423.30	(273.30)	282.20%	-	276.38	(276.38)	#DIV/0!	-	-	0.00%
10-47650-000	INTEREST-AQUATIC CENTER	150.00	2,978.23	(2,828.23)	1985.49%	-	-	0.00	0.00%	-	-	0.00%
10-47700-000	INTEREST-RECYCLING	-	-	0.00	0.00%	-	-	0.00	0.00%	-	-	0.00%
10-47800-000	Dividends Recieved (Insurance)	15,000.00	4,103.39	10,896.61	27.36%	15,000.00	5,607.66	9,392.34	37.38%	5,600.00	(9,400.00)	-62.67%
Total INTEREST INCOME:		248,600.00	417,145.81	(168,545.81)	167.80%	250,000.00	303,463.89	(53,463.89)		230,600.00	(19,400.00)	-7.76%
CITY ADMINISTRATION / OFFICE Revenue Total:		293,778.00	469,149.64	(175,371.64)	159.70%	294,998.00	317,032.73	(22,034.73)	107.47%	271,428.00	(23,570.00)	-7.99%

Account Number	Account Title	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 9/30/2026	2026 Budget Less Actual	9 % S/B 75.00%	2027 Budget (Next Year) 12/31/2027	2026 to 2027 Budget Change	2026 to 2027 Budget Change
CITY GENERAL FUND EXPENSES												
CITY GENERAL GOVERNMENT												
City Administration												
10-51250-000	ADMIN/REGULAR SALARY	115,000.00	108,670.31	6,329.69	94.50%	-	-	0.00	0.00%	-	-	0.00%
10-51250-100	ADMIN/BENEFITS	46,000.00	43,859.39	2,140.61	95.35%	-	-	0.00	0.00%	-	-	0.00%
10-51250-330	ADMIN/POSTAGE	25.00	-	25.00	0.00%	-	-	0.00	0.00%	-	-	0.00%
10-51250-340	ADMIN/OFFICE SUPPLIES	500.00	-	500.00	0.00%	-	-	0.00	0.00%	-	-	0.00%
10-51250-370	ADMIN/MEMBERSHIP FEES	200.00	172.50	27.50	86.25%	-	-	0.00	0.00%	-	-	0.00%
10-51250-380	ADMIN/PUBLICATIONS	-	675.00	(675.00)	#DIV/0!	-	-	0.00	0.00%	-	-	0.00%
10-51250-410	ADMIN/TRAINING	1,000.00	210.00	790.00	21.00%	-	-	0.00	0.00%	-	-	0.00%
Total City Administration:		162,725.00	153,587.20	9,137.80	94.38%	-	-	0.00	#DIV/0!	-	-	0.00%
City Clerk / Treasurer / Accounting / Office												
10-51300-000	CLK TREAS/REGULAR SALARY	155,580.00	175,204.53	(19,624.53)	112.61%	319,500.00	199,520.99	119,979.01	62.45%	328,700.00	9,200.00	2.88%
10-51300-100	CLK TREAS/BENEFITS	111,000.00	104,426.76	6,573.24	94.08%	170,000.00	110,158.59	59,841.41	64.80%	193,410.00	23,410.00	13.77%
10-51300-300	CLK TREAS/TELEPHONE	1,900.00	2,182.15	(282.15)	114.85%	2,300.00	1,153.57	1,146.43	50.16%	1,900.00	(400.00)	-17.39%
10-51300-330	CLK TREAS/POSTAGE	3,000.00	3,728.66	(728.66)	124.29%	2,800.00	2,490.23	309.77	88.94%	3,200.00	400.00	14.29%
10-51300-340	CLK TREAS/OFFICE SUPPLIES	3,500.00	1,572.17	1,927.83	44.92%	4,000.00	1,914.98	2,085.02	47.87%	3,500.00	(500.00)	-12.50%
10-51300-360	CLK TREAS/SUBSCRIPTIONS	80.00	37.00	43.00	46.25%	100.00	-	100.00	0.00%	100.00	-	0.00%
10-51300-370	CLK TREAS/MEMBERSHIP FEES	200.00	50.00	150.00	25.00%	200.00	-	200.00	0.00%	200.00	-	0.00%
10-51300-380	CLK TREAS/PUBLICATIONS	6,500.00	4,391.16	2,108.84	67.56%	4,500.00	2,475.03	2,024.97	55.00%	4,500.00	-	0.00%
10-51300-390	CLK TREAS/MISC EXPENSE	50.00	15.72	34.28	31.44%	50.00	10.00	40.00	20.00%	50.00	-	0.00%
10-51300-410	CLK TREAS/TRAINING	2,500.00	499.00	2,001.00	19.96%	1,500.00	299.00	1,201.00	19.93%	1,500.00	-	0.00%
10-51900-160	PERSONNEL/EMPLOYER FICA-MSS	3,140.00	3,948.96	(808.96)	125.76%	3,140.00	-	3,140.00	0.00%	1,000.00	(2,140.00)	-68.15%
10-51900-170	PERSONNEL/EMPLOYER HEALTH INS	41,000.00	43,497.70	(2,497.70)	106.09%	41,000.00	11,572.18	29,427.82	28.22%	12,000.00	(29,000.00)	-70.73%
10-51900-175	PERSONNEL/DENTAL-VISION INSUR	180.00	-	180.00	0.00%	-	-	0.00	0.00%	-	-	0.00%
10-51900-410	PERSONNEL/EMPLOYEE TRAINING	9,000.00	7,426.25	1,573.75	82.51%	9,000.00	7,125.00	1,875.00	79.17%	8,000.00	(1,000.00)	-11.11%
10-51900-990	PERSONNEL/HIRING/RETENTION	6,000.00	1,932.69	4,067.31	32.21%	4,000.00	165.42	3,834.58	4.14%	3,500.00	(500.00)	-12.50%
Total City Clerk / City Treasurer / Office		343,630.00	348,912.75	(5,282.75)	101.54%	562,090.00	336,884.99	225,205.01	59.93%	561,560.00	(530.00)	-0.09%
TOTAL CITY OFFICE		506,355.00	502,499.95	3,855.05	99.24%	562,090.00	336,884.99	225,205.01	59.93%	561,560.00	(530.00)	-0.09%
Elections												
10-51375-020	ELECTIONS/PART-TIME PAY	10,000.00	3,185.00	6,815.00	31.85%	10,000.00	4,281.66	5,718.34	42.82%	10,000.00	-	0.00%
10-51375-330	ELECTIONS/POSTAGE	1,500.00	540.26	959.74	36.02%	750.00	263.69	486.31	35.16%	900.00	150.00	20.00%
10-51375-380	ELECTIONS / PUBLICATIONS	-	649.23	(649.23)	#DIV/0!	650.00	514.19	135.81	79.11%	650.00	-	0.00%
10-51375-410	ELECTIONS/TRAINING	1,000.00	-	1,000.00	0.00%	-	-	0.00	0.00%	-	-	0.00%
10-51375-520	ELECTIONS/SUPPLIES	1,500.00	1,876.14	(376.14)	125.08%	1,000.00	2,905.17	(1,905.17)	290.52%	2,000.00	1,000.00	100.00%
Total Elections:		14,000.00	6,250.63	7,749.37	44.65%	12,400.00	7,964.71	4,435.29	64.23%	13,550.00	1,150.00	9.27%

Account Number	Account Title	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 9/30/2026	2026 Budget Less Actual	9 % S/B 75.00%	2027 Budget (Next Year) 12/31/2027	2026 to 2027 Budget Change	2026 to 2027 Budget Change
Municipal Building												
10-51800-005	MUN BLDG/B&G WAGES	-	-	0.00	0.00%	12,300.00	4,760.41	7,539.59	38.70%	7,090.00	(5,210.00)	-42.36%
10-51800-020	MUNI BLDG/B&G//PART-TIME PAY	-	-	0.00	0.00%	-	-	0.00	0.00%	770.00	770.00	#DIV/0!
10-51800-100	MUN BLDG/B&G BENEFITS	-	-	0.00	0.00%	6,250.00	2,701.04	3,548.96	43.22%	3,300.00	(2,950.00)	-47.20%
10-51800-310	MUN BLDG/HEAT	3,500.00	2,784.62	715.38	79.56%	3,500.00	2,138.13	1,361.87	61.09%	3,500.00	-	0.00%
10-51800-320	MUN BLDG/UTILITIES	16,500.00	11,985.67	4,514.33	72.64%	16,500.00	8,801.96	7,698.04	53.35%	14,000.00	(2,500.00)	-15.15%
10-51800-390	MUN BLDG/Unallocated/Unbudgetd	-	4,083.52	(4,083.52)	#DIV/0!	-	-	0.00	0.00%	-	-	0.00%
10-51800-400	MUN BLDG/EMPLOYE SAFETY EQUIP	-	-	0.00	0.00%	-	-	0.00	0.00%	-	-	0.00%
10-51800-460	MUN BLDG/BLDG REPAIR	-	691.50	(691.50)	#DIV/0!	-	2.85	(2.85)	#DIV/0!	-	-	0.00%
10-51800-470	MUN BLDG/MAINT & REPAIRS	-	-	0.00	0.00%	-	-	0.00	0.00%	5,000.00	5,000.00	#DIV/0!
10-51800-520	MUN BLDG/SUPPLIES	-	-	0.00	0.00%	-	-	0.00	0.00%	3,550.00	3,550.00	#DIV/0!
10-51800-560	MUN BLDG/CONTRACTED WORK	-	67.38	(67.38)	#DIV/0!	-	73.44	(73.44)	#DIV/0!	900.00	900.00	#DIV/0!
10-51800-565	MUN BLDG/FIRE ALARM	-	-	0.00	0.00%	-	304.14	(304.14)	#DIV/0!	3,000.00	3,000.00	#DIV/0!
Total Municipal Building:		20,000.00	19,612.69	387.31	98.06%	38,550.00	18,781.97	19,768.03	48.72%	41,110.00	2,560.00	6.64%
CITY Admin/Office Revenue Total:		293,778.00	469,149.64	(175,371.64)	159.70%	294,998.00	317,032.73	(22,034.73)	107.47%	271,428.00	(23,570.00)	-7.99%
CITY Admin/Office Expenditure Total:		540,355.00	528,363.27	11,991.73	338.63%	613,040.00	363,631.67	249,408.33	#DIV/0!	616,220.00	3,180.00	15.82%
Net Total CITY Admn/Office:		(246,577.00)	(59,213.63)	(187,363.37)	24.01%	(318,042.00)	(46,598.94)	(271,443.06)	14.65%	(344,792.00)	(26,750.00)	8.41%
CITY GENERAL GOVERNMENT												
Council												
10-51000-020	COUNCIL/PART-TIME SALARY	38,400.00	37,600.00	800.00	97.92%	38,400.00	25,200.00	13,200.00	65.63%	38,400.00	0.00%	-
10-51000-100	COUNCIL/BENEFITS	2,940.00	3,135.60	(195.60)	106.65%	3,000.00	2,172.60	827.40	72.42%	2,940.00	-2.00%	(60.00)
10-51000-370	COUNCIL/MEMBERSHIP FEES	2,000.00	1,971.20	28.80	98.56%	2,000.00	-	2,000.00	0.00%	2,000.00	0.00%	-
10-51000-390	COUNCIL/MISC EXPENSE	50.00	-	50.00	0.00%	50.00	37.90	12.10	75.80%	50.00	0.00%	-
10-51000-410	COUNCIL/TRAINING	500.00	95.00	405.00	19.00%	500.00	-	500.00	0.00%	500.00	0.00%	-
10-51000-520	COUNCIL/SUPPLIES	200.00	288.90	(88.90)	144.45%	300.00	83.16	216.84	27.72%	300.00	0.00%	-
10-55600-390	CABLE TV/MISC EXPENSE	24,000.00	23,205.00	795.00	96.69%	12,000.00	8,701.83	3,298.17	72.52%	-	0.00%	(12,000.00)
10-51000-990	COUNCIL/DISCRETIONARY	500.00	-	500.00	0.00%	3,200.00	528.00	2,672.00	16.50%	2,500.00	-21.88%	(700.00)
Total Council:		68,590.00	66,295.70	2,294.30	96.66%	59,450.00	36,723.49	22,726.51	61.77%	46,690.00	-21.46%	(12,760.00)
Committees / Commissions												
10-51100-100	COMMITTEE/BENEFITS	550.00	345.03	204.97	62.73%	600.00	-	600.00	0.00%	600.00	0.00%	-
10-51100-200	COMMITTEE/ALL AFTER 2024- H.A.	7,200.00	4,117.65	3,082.35	57.19%	7,200.00	-	7,200.00	0.00%	7,200.00	0.00%	-
10-51100-210	COMMITTEE/PLANNING COMM	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-51100-220	COMMITTEE/BOARD OF APPEALS	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-51100-230	COMMITTEE/POLICE-FIRE COMM	-	300.00	(300.00)	#DIV/0!	-	-	0.00	0.00%	-	0.00%	-
10-51100-240	COMMITTEE/PARK BOARD	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-51100-260	COMMITTEE/HISTORIC PRES	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-51100-270	COMMITTEE/CABLE TV	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-51100-280	COMMITTEE/RDA	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-51100-290	COMMITTEE/TREE BOARD	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-51100-520	COMMITTEE/SUPPLIES	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
Total Committees/Commissions:		7,750.00	4,762.68	2,987.32	61.45%	7,800.00	-	7,800.00	0.00%	7,800.00	0.00%	-

Account Number	Account Title	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 9/30/2026	2026 Budget Less Actual	9 % S/B 75.00%	2027 Budget (Next Year) 12/31/2027	2026 to 2027 Budget Change	2026 to 2027 Budget Change
Mayor												
10-51200-020	MAYOR/PART-TIME SALARY	9,600.00	9,600.00	0.00	100.00%	9,600.00	6,400.00	3,200.00	66.67%	9,600.00	0.00%	-
10-51200-100	MAYOR/BENEFITS	735.00	673.20	61.80	91.59%	735.00	550.80	184.20	74.94%	735.00	0.00%	-
10-51200-300	MAYOR/TELEPHONE	1,100.00	957.08	142.92	87.01%	1,400.00	622.40	777.60	44.46%	1,400.00	0.00%	-
10-51200-340	MAYOR/OFFICE SUPPLIES	50.00	-	50.00	0.00%	50.00	25.27	24.73	50.54%	50.00	0.00%	-
10-51200-390	MAYOR/MISC EXPENSE	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-51200-990	MAYOR/DISCRETIONARY	2,000.00	-	2,000.00	0.00%	2,000.00	-	2,000.00	0.00%	1,200.00	-40.00%	(800.00)
<i>Total Mayor:</i>		13,485.00	11,230.28	2,254.72	83.28%	13,785.00	7,598.47	6,186.53	55.12%	12,985.00	-5.80%	(800.00)
TOTAL MAYOR, COUNCIL, & COMMITTEES		(89,825.00)	(82,288.66)	(7,536.34)	91.61%	(81,035.00)	(44,321.96)	(36,713.04)	54.69%	(67,475.00)	-16.73%	(13,560.00)
Assessor												
10-51600-300	ASSESSOR/TELEPHONE	500.00	389.18	110.82	77.84%	-	318.42	(318.42)	#DIV/0!	-	0.00%	
10-51600-390	ASSESSOR/MISC EXPENSE	100.00	-	100.00	0.00%	-	-	0.00	0.00%	-	0.00%	
10-51600-480	ASSESSOR/MAINT AGRMTS	2,000.00	-	2,000.00	0.00%	2,500.00	2,414.49	85.51	96.58%	2,500.00	0.00%	
10-51600-520	ASSESSOR/SUPPLIES	100.00	13.72	86.28	13.72%	100.00	137.42	(37.42)	137.42%	250.00	150.00%	75000
10-51600-560	ASSESSOR/CONTRACTED WORK	12,000.00	3,600.00	8,400.00	30.00%	45,000.00	33,750.00	11,250.00	75.00%	45,000.00	0.00%	\$150,000 in 20.
10-51600-970	ASSESSOR/MANUFACTURING	4,000.00	-	4,000.00	0.00%	2,000.00	2,188.41	(188.41)	109.42%	2,200.00	10.00%	
<i>Total Assessor:</i>		(18,700.00)	(4,002.90)	(14,697.10)	21.41%	(49,600.00)	(38,808.74)	(10,791.26)	78.24%	(49,950.00)	0.71%	
Other General FUND EXPENSES												
Insurance												
10-51500-260	INSURANCE/WORKERS COMP	80,000.00	36,287.94	43,712.06	45.36%	45,000.00	32,048.11	12,951.89	71.22%	39,500.00	-12.22%	
10-51500-270	INSURANCE/PROP-LIAB	210,000.00	83,960.19	126,039.81	39.98%	110,000.00	75,814.35	34,185.65	68.92%	81,000.00	-26.36%	
10-51500-280	INSURANCE/EMPLOYEE BOND	1,200.00	700.00	500.00	58.33%	1,200.00	-	1,200.00	0.00%	-	0.00%	
10-51500-290	INSURANCE/UNEMPLOYMENT	2,500.00	-	2,500.00	0.00%	2,500.00	-	2,500.00	0.00%	-	0.00%	
10-51500-390	INSURANCE/DEDUCTIBLES/CLAIMS	-	-	0.00	0.00%	-	4,053.88	(4,053.88)	#DIV/0!	-	0.00%	
<i>TOTAL INSURANCE:</i>		293,700.00	120,948.13	172,751.87	41.18%	158,700.00	111,916.34	46,783.66	70.52%	120,500.00	-24.07%	
Audit & Legal												
10-51360-390	AUDITING/FEES	28,000.00	35,470.00	(7,470.00)	126.68%	35,000.00	34,681.00	319.00	99.09%	36,000.00	2.86%	
10-51700-390	ATTORNEY/MISC EXPENSE	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	
10-51700-570	ATTORNEY/FEES - CITY ATTORNEY	115,000.00	65,345.55	49,654.45	56.82%	85,000.00	33,382.00	51,618.00	39.27%	105,000.00	23.53%	
10-51760-570	ATTORNEY/FEES - OTHER ATTORNEY	5,000.00	7,457.00	(2,457.00)	149.14%	10,000.00	2,168.00	7,832.00	21.68%	10,000.00	0.00%	
10-51950-195	BOARD OF REVIEW TAX ADJ	4,500.00	4,891.14	(391.14)	108.69%	-	35,931.00	(35,931.00)	#DIV/0!	-	0.00%	
<i>TOTAL AUDIT AND LEGAL:</i>		152,500.00	113,163.69	39,336.31	74.21%	130,000.00	106,162.00	23,838.00	81.66%	151,000.00	16.15%	
Data Processing												
10-51400-390	DATA PROC/MISC EXPENSE	-	-	0.00	0.00%	-	-	0.00	0.00%	-	-	0.00%
10-51400-430	DATA PROC/EQUIPMENT	2,600.00	1,399.21	1,200.79	53.82%	2,300.00	368.99	1,931.01	16.04%	2,000.00	(300.00)	-13.04%
10-51400-520	DATA PROC/SUPPLIES	1,000.00	-	1,000.00	0.00%	1,000.00	119.13	880.87	11.91%	1,000.00	-	0.00%
10-51400-560	DATA PROC/CONTRACTED WORK	2,000.00	2,354.65	(354.65)	117.73%	2,000.00	4,029.23	(2,029.23)	201.46%	5,000.00	3,000.00	150.00%
10-51400-580	DATA PROC/PROGRAMS-LICENSES	40,000.00	42,995.59	(2,995.59)	107.49%	55,000.00	26,518.14	28,481.86	48.21%	55,000.00	-	0.00%
10-51400-590	DATA PROC/DSL	2,700.00	1,445.14	1,254.86	53.52%	2,600.00	1,155.38	1,444.62	44.44%	2,000.00	(600.00)	-23.08%
10-51450-480	COPIER/MAINT AGRMTS	6,000.00	7,388.38	(1,388.38)	123.14%	6,500.00	4,634.85	1,865.15	71.31%	5,500.00	(1,000.00)	-15.38%
10-51450-520	COPIER/SUPPLIES	-	-	0.00	0.00%	-	-	0.00	0.00%	-	-	0.00%
<i>Total Data Processing:</i>		54,300.00	55,582.97	(1,282.97)	102.36%	69,400.00	36,825.72	32,574.28	53.06%	70,500.00	1,100.00	1.59%

Account Number	Account Title	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 9/30/2026	2026 Budget Less Actual	9 % S/B 75.00%	2027 Budget (Next Year) 12/31/2027	2026 to 2027 Budget Change	2026 to 2027 Budget Change
Other Leisure and Recreation												
10-55700-220	CELEBRANTS/FIREWORKS	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	
Total Other Leisure and Recreation:		-	-	0.00	#DIV/0!	-	-	0.00	#DIV/0!	-	0.00%	
DEBT SERVICE												
10-58375-910	2014 NOTEPRIN-RCB NOTE	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	
10-58375-920	2014 NOTEINT-RCB NOTE	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	
10-58250-910	PRINCIPLE - WPPI ST LIGHT LOAN	5,059.00	5,059.44	(0.44)	100.01%	5,060.00	3,794.58	1,265.42	74.99%	4,216.00	-16.68%	
10-58410-910	2018 CFB/P-WESTSIDE/HASELTINE	100,000.00	100,000.00	0.00	100.00%	102,000.00	102,000.00	0.00	100.00%	125,000.00	22.55%	
10-58410-920	2018 CFB/I-WESTSIDE/HASELTINE	10,975.00	14,508.43	(3,533.43)	132.20%	8,218.00	8,124.14	93.86	98.86%	5,119.00	-37.71%	
10-58430-910	AQUA CTR/PRINCIPLE	200,000.00	200,000.00	0.00	100.00%	205,000.00	205,000.00	0.00	100.00%	210,000.00	2.44%	
10-58430-920	AQUA CTR/INTEREST	100,350.00	50,175.00	50,175.00	50.00%	94,350.00	94,350.00	0.00	100.00%	88,200.00	-6.52%	
10-58800-390	RET LIAB/MISC EXPENSE	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	
Total DEBT SERVICE:		416,384.00	369,742.87	46,641.13	88.80%	414,628.00	413,268.72	1,359.28	99.67%	432,535.00	4.32%	
UNALLOCATED CONTINGENCY												
10-59100-390	UNAL CONT/MISC EXPENSE	42,670.00	693.64	41,976.36	1.63%	2,749,000.00	44,348.75	2,704,651.25	1.61%	55,431.00	-97.98%	
Total UNALLOCATED CONTINGENCY:		42,670.00	693.64	41,976.36	1.63%	2,749,000.00	44,348.75	2,704,651.25	1.61%	55,431.00	-97.98%	
Building & Zoning												
REVENUE												
10-44300-000	BUILDING PERMIT APPLICATION	1,200.00	9,318.69	(8,118.69)	776.56%	5,000.00	10,848.37	(5,848.37)	216.97%	10,000.00	100.00%	5,000.00
10-44310-000	VARIANCE APPLICATIONS	250.00	125.00	125.00	50.00%	-	-	0.00	0.00%	-	0.00%	-
10-44330-000	ZONING PERMIT APPLICATIONS	1,600.00	3,849.57	(2,249.57)	240.60%	7,000.00	11,208.65	(4,208.65)	160.12%	10,000.00	42.86%	3,000.00
10-44340-000	URBAN PLANNING/ZONING	5,000.00	5,363.87	(363.87)	107.28%	-	-	0.00	0.00%	-	0.00%	-
Total Bldg & Zoning REVENUES:		8,050.00	18,657.13	(10,607.13)	231.77%	12,000.00	22,057.02	(10,057.02)	183.81%	20,000.00	66.67%	8,000.00
EXPENSES												
10-52400-300	ZONING / TELEPHONE	500.00	331.92	168.08	66.38%	-	331.92	(331.92)	#DIV/0!	500.00	#DIV/0!	500.00
10-52400-520	BLDG SFTY/SUPPLIES	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-52400-560	BLDG SFTY/CONTRACTED WORK	1,500.00	-	1,500.00	0.00%	-	300.00	(300.00)	#DIV/0!	-	0.00%	-
10-52400-690	BLDG SFTY/WEIGHTS/MEASURES	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-52450-000	ZONING/REGULAR SALARY	60,000.00	50,296.96	9,703.04	83.83%	52,000.00	12,100.00	39,900.00	23.27%	59,205.00	13.86%	7,205.00
10-52450-020	ZONING/PART-TIME PAY	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-52450-060	ZONING/VACATION	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-52450-070	ZONING/SICK LEAVE	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-52450-080	ZONING/HOLIDAY PAY	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-52450-100	ZONING/BENEFITS	38,100.00	31,518.99	6,581.01	82.73%	42,100.00	7,208.29	34,891.71	17.12%	44,850.00	6.53%	2,750.00
10-52450-330	ZONING/POSTAGE	250.00	199.97	50.03	79.99%	250.00	106.89	143.11	42.76%	500.00	100.00%	250.00
10-52450-340	ZONING/OFFICE SUPPLIES	400.00	-	400.00	0.00%	200.00	98.99	101.01	49.50%	400.00	100.00%	200.00
10-52450-380	ZONING/PUBLICATIONS	750.00	2,422.50	(1,672.50)	323.00%	2,500.00	702.01	1,797.99	28.08%	3,000.00	20.00%	500.00
10-52450-390	ZONING/Unallocated/Unbudgeted	-	4,353.21	(4,353.21)	#DIV/0!	-	-	0.00	0.00%	-	0.00%	-
10-52450-410	ZONING/TRAINING	2,500.00	39.21	2,460.79	1.57%	500.00	-	500.00	0.00%	-	0.00%	(500.00)
Total Building & Zoning:		104,000.00	89,162.76	14,837.24	85.73%	97,550.00	20,848.10	76,701.90	21.37%	108,455.00	11.18%	10,905.00
Net Building & Zoning:		(95,950.00)	(70,505.63)	(25,444.37)	73.48%	(85,550.00)	1,208.92	(86,758.92)	-1.41%	(88,455.00)	3.40%	(2,905.00)

Account Number	Account Title	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 9/30/2026	2026 Budget Less Actual	9 % S/B 75.00%	2027 Budget (Next Year) 12/31/2027	2026 to 2027 Budget Change	2026 to 2027 Budget Change
ECONOMIC DEVELOPMENT REVENUES												
10-43650-000	GRANT REVENUE - WEC, CDBG, ETC	-	204,814.02	(204,814.02)	#DIV/0!	-	117,052.03	(117,052.03)	#DIV/0!	-	0.00%	
											0	
Total ECONOMIC DEVELOPMENT REVENUES:											0.00%	
Economic Development												
10-56500-000	ECON DEV/REGULAR SALARY	46,350.00	46,433.64	(83.64)	100.18%	73,000.00	33,941.10	39,058.90	46.49%	80,000.00	9.59%	7,000.00
10-56500-060	ECON DEV/VACATION	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-56500-070	ECON DEV/SICK LEAVE	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-56500-080	ECON DEV/HOLIDAY PAY	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-56500-100	ECON DEV/BENEFITS	21,405.00	20,179.78	1,225.22	94.28%	44,000.00	17,933.86	26,066.14	40.76%	48,150.00	9.43%	4,150.00
10-56500-300	ECON DEV/TELEPHONE	800.00	601.39	198.61	75.17%	800.00	404.37	395.63	50.55%	800.00	0.00%	-
10-56500-330	ECON DEV/POSTAGE	65.00	-	65.00	0.00%	25.00	-	25.00	0.00%	25.00	0.00%	-
10-56500-340	ECON DEV/OFFICE SUPPLIES	500.00	933.07	(433.07)	186.61%	500.00	344.63	155.37	68.93%	500.00	0.00%	-
10-56500-360	ECON DEV/SUBSCRIPTIONS	-	-	0.00	0.00%	-	-	0.00	0.00%	-	0.00%	-
10-56500-370	ECON DEV/MEMBERSHIPS-DUES	200.00	50.00	150.00	25.00%	-	-	0.00	0.00%	-	0.00%	-
10-56500-380	ECON DEV/PUBLICATIONS-ADS-MKTG	500.00	56.25	443.75	11.25%	250.00	(142.80)	392.80	-57.12%	250.00	0.00%	-
10-56500-390	ECON DEV/MISC EXPENSE	-	212,500.28	(212,500.28)	#DIV/0!	-	117,052.03	(117,052.03)	#DIV/0!	-	0.00%	-
10-56500-410	ECON DEV/TRAINING	600.00	420.00	180.00	70.00%	600.00	500.00	100.00	83.33%	600.00	0.00%	-
10-56500-505	ECON DEV/MILEAGE OR FUEL	350.00	-	350.00	0.00%	250.00	-	250.00	0.00%	100.00	-60.00%	(150.00)
10-56500-560	ECON DEV/CONTR WK-SURVEYS	10,000.00	9,260.00	740.00	92.60%	10,000.00	873.75	9,126.25	8.74%	6,500.00	-35.00%	(3,500.00)
Total Economic Development:											5.79%	7,500.00
NET ECONOMIC Development:											5.79%	(7,500.00)

CITY OF RICHLAND CENTER

AGENDA ITEM DATA SHEET

Agenda Item: Status Update on Conveyance of 929 W Seminary Street (Tax Parcel 276-2012-0900) to Lydia's House Ministries

Meeting Date: General Government Committee on 10/27/2026

Prepared by: Ashley Oliphant, City Administrator

Background: The City is working to convey 929 W Seminary Street (Tax Parcel 276-2012-0900) to Lydia's House Ministries (LHM). This item updates the Committee on progress since the matter was last discussed.

Current status:

Mortgage: One of two mortgages has been resolved. The City Attorney and Administrator are still working to resolve the remaining mortgage.

Agreement: Attorney Windle has drafted an agreement between the City and LHM. The City Administrator and Mayor Tepley have both reviewed the draft. Attorney Windle has submitted it to the LHM Board for consideration.

Next steps: Staff will provide an update/request for action after LHM Board has considered the draft agreement.

Financial Impact: N/A at this time.

Recommended Action: None. Informational only.

Attachment(s): None.

CITY OF RICHLAND CENTER

AGENDA ITEM DATA SHEET

Agenda Item: Status Update on the Walmart Property Tax Assessment Challenge (Wal-Mart Real Estate Business Trust v. City of Richland Center, Richland County Case No. 2026CV000074)

Meeting Date: General Government Committee on 10/27/2026

Prepared by: Ashley Oliphant, City Administrator

Background: Wal-Mart Real Estate Business Trust has sued the City in Richland County Circuit Court, claiming the City's property tax assessment of the Richland Center Walmart is excessive under Wis. Stat. § 74.37. Walmart has challenged the City's assessment in prior years as well. The case is assigned to Judge Lisa A. McDougal.

Court record to date:

July 24, 2026: Walmart filed the summons and complaint.

September 2, 2026: The City was served.

September 21, 2026: City Attorney Michael Windle filed the City's answer and affirmative defenses.

September 28, 2026: Walmart filed an amended complaint and its claim for excessive assessment.

October 1, 2026: The City filed its answer and affirmative defenses to the amended complaint.

No hearings or trial dates have been scheduled.

Change in counsel: On October 21, 2026, Attorney Windle reported that the City's insurance carrier has retained Attorney Kevin Landgraf of the Crivello law firm to defend the City going forward. The defense is expected to be covered under the City's existing insurance coverage at no additional cost to the City. Attorney Windle has provided case materials to Attorney Landgraf and will step back once the new firm completes its conflict checks.

Financial Impact: Legal defense costs are expected to be covered by the City's insurance. Any impact from the outcome of the case is unknown at this time.

Recommended Action: None. Informational only.

Attachment(s): None.

CITY OF RICHLAND CENTER AGENDA ITEM DATA SHEET

Agenda Item: Status Update on Pending Legal Litigation (Richland County Circuit Court Case No. 26CV98)

Meeting Date: General Government Committee on 10/27/2026

Prepared by: Ashley Oliphant, City Administrator

Background: This case concerns the City's claim for the care of veterans' graves under Wis. Stat. § 45.85. State law requires the county to pay the cost of caring for the graves of veterans and their spouses. Municipalities report these costs to the County Clerk by September 1 each year. The City's claim was submitted late and covers 1,449 graves at Richland Center Cemetery and 46 graves at Bowen Cemetery, for a total of \$17,859.83.

Timeline

August 30, 2026: The City certified its Statement of Account forms.

September 14, 2026: The City Clerk delivered the claim in person to the County Clerk's office. County staff said nothing could be done because the September 1 deadline had passed.

September 15, 2026: The City Administrator emailed the County Clerk to confirm whether the County was denying the claim. The County Clerk replied the same day advising that there is "no extension or workaround allowed under the law" and the County could not take action or make payment.

September 21, 2026: City Attorney Michael Windle sent a letter to the County Clerk and County Board Chair asking the County to reconsider and requested a response by September 25.

September 25, 2026: The County's attorney emailed Attorney Windle that the County was keeping its denial "as of now" but had "not ruled out" reimbursement and asked the City to wait until County leadership could discuss it.

September 29, 2026: The County's attorney sent a letter formally denying the claim. The County said the September 1 deadline is strict and that it enforces all deadlines equally.

October 1, 2026: The City filed a petition for writ of mandamus in Richland County Circuit Court. A writ of mandamus is a court order directing a government body to carry out a duty required by law. The Mayor and Council were notified via email the same day.

October 6, 2026: The Common Council ratified the filing and directed that a settlement with the County be pursued.

October 7, 2026: Judge Wood signed the writ. The writ found that the September 1 deadline does not cancel the City's right to reimbursement. It ordered the County to accept and review the claim on its merits and pay \$17,859.83, or the amount found eligible, within 30 days. The County could instead ask the Court to cancel the writ within 14 days. Separately, County Board Chair and Vice Chair met with the Mayor and Council President to discuss the situation.

October 20, 2026: The County filed a motion to quash the writ. This asks the judge to cancel the writ so the County would not be required to act on the claim. Under Wis. Stat. § 783.01, it is treated like a motion to dismiss the case.

November 3, 2026: Judge Wood will issue an oral ruling on the motion to quash at 10:30 a.m.

Past Practice: The County has paid the City's claim every year regardless of timely submission.

Financial Impact: \$17,859.83 in claimed reimbursement.

Recommended Action: None. Informational only.

Attachment(s): None.

CITY OF RICHLAND CENTER AGENDA ITEM DATA SHEET

Agenda Item: Consideration of Ordinance No. 2026-TBD Amending Chapter 309 (Room Tax) of the City of Richland Center Code of Ordinances

Meeting Date(s): General Government Committee on 10/27/2026 and Common Council on 11/3/2026

Requested & Presented by: Ashley Oliphant, City Administrator

Background:

The City imposes a room tax on hotel, motel, and other short-term lodging stays under Wis. Stat. § 66.0615. Chapter 309 was created in 2006 at 2.5%. The rate was raised to 5% in 2013 and to 7% in 2022. Most of the chapter has not been updated since 2013 and no longer matches current state law.

The proposed amendment raises the rate to 8%, the maximum allowed by state law, and updates the chapter to match the statute. The changes would take effect on January 1, 2027.

What the amendment does:

Rate (309.01): Raises the room tax from 7% to 8%. The tax is applied to the “sales price” to match current statutory wording.

Use of proceeds (309.02): States that at least 70% goes to tourism promotion and development through the tourism entity designated by the Council, with the balance to the general fund. This is required by Wis. Stat. § 66.0615(1m)(d) and matches the City's current practice. The current text says all proceeds go to the general fund.

Short-term rentals and online platforms (309.07, 309.21): Clarifies that short-term rental owners also need the existing room tax permit before renting, even if they rent only through a platform such as Airbnb. Platforms collect and forward the tax as required by Wis. Stat. § 66.0615(1r).

Appeals (309.09): Disputes currently go to the Board of Review, which only hears property assessment matters. Under the amendment, appeals follow Chapter 68 of the Wisconsin Statutes: review by the City Administrator, then appeal to the General Government Committee.

Penalties (309.22): Adds a forfeiture of \$100 to \$500 for operating without a permit, failing to file returns, or other violations. The 2013 rewrite removed the only penalty for these violations.

Clean-up: Adds the annual report to the Department of Revenue, corrects duplicate section numbers and headings, adds a four-year limit on audit determinations, and moves all definitions to one section.

Financial Impact: Raising the rate from 7% to 8% increases room tax collections by about 14%, assuming lodging activity stays the same. At least 70% of collections go to tourism promotion and development, and the balance goes to the general fund.

Funding Source: N/A. Revenue item.

Recommended Action:

GENERAL GOVERNMENT: Motion to recommend that the Common Council adopt Ordinance No. 2026-TBD amending Chapter 309 (Room Tax), effective January 1, 2027.

COUNCIL: Motion to adopt Ordinance No. 2026-TBD amending Chapter 309 (Room Tax), effective January 1, 2027.

Attachment(s): Chapter 309 Room Tax: Current Text and Proposed Amendments (October 22, 2026)

CITY OF RICHLAND CENTER
CHAPTER 309: ROOM TAX
Current Text and Proposed Amendments
Proposed Effective Date: January 1, 2027

DRAFT FOR LEGAL REVIEW AND COUNCIL CONSIDERATION

How to Read This Document

Part 1 is Chapter 309 as it currently reads. Part 2 shows every proposed change to the current text. Part 3 is a clean copy of Chapter 309 as it would read on January 1, 2027.

In Part 2, ~~struck red text~~ is removed and double-underlined blue text is added. Plain text does not change.

Amendment History

Year	Action	Rate	Notes
2006	Ordinance 2006-11 created Chapter 309	2.5%	Adopted July 5, 2006; effective September 1, 2006
2013	Room Tax Rate Increase	5%	Adopted August 20, 2012; effective October 1, 2013.
2022	Room Tax Rate Increase	7%	Approved April 5, 2022; effective July 1, 2022.
2027	Proposed (this document)	8%	Proposed effective January 1, 2027

Summary of Proposed Changes

Section	Proposed change	Reason
309.01	Rate raised from 7% to 8%. Tax base changed from “gross receipts” to “sales price.” Marketplace providers and short-term rental owners named. Federal and s. 77.54(9a) exemptions added. Selective sales tax sentence removed.	8% is the statutory maximum. Matches the current wording of s. 66.0615(1m)(a). The old “gross receipts” definition, s. 77.51(4), is no longer the measure used. The selective sales tax sentence has no basis in the current statute.
309.02	At least 70% goes to tourism promotion and development through the designated tourism entity (or a commission). The balance goes to the general fund.	Required by s. 66.0615(1m)(d)1. because the City first imposed the tax after May 13, 1994. The current text sends all proceeds to the general fund.
309.03	Returns report the sales price and any sales taxed by a marketplace provider.	Consistent with 309.01 and 309.21.
309.04	Annual return is calendar year only.	The current text says both “calendar year” and “calendar or fiscal year.”

309.06	Room tax sharing program limited to the City's retained share. Treasurer files the annual DOR report by May 1.	Keeps the 70% tourism share intact. The report is required by s. 66.0615(4).
309.07	Short-term rental owners must get a permit before renting, even if they rent only through a platform.	Lets the City know who is renting. Allowed under s. 66.1014(2)(d)2.
309.09	Renumbered from the duplicate "309.05." Appeals follow Chapter 68: request for review to the Treasurer, review by the City Administrator, then appeal to the General Government Committee. The Committee's decision is final, subject to court review.	The Board of Review only hears property assessment matters. Chapter 68 gives operators notice and a hearing before an impartial decision maker.
309.11, 309.12	Headings corrected. Four-year limit on audit determinations added.	The penalty is in 309.12, not 309.11. The four-year limit is in s. 66.0615(2)(a).
309.13(3)	"Refund or" added.	Matches s. 66.0615(2)(d).
309.16	Wording matched to the statute and applied to marketplace providers.	s. 66.0615(2)(e).
309.18	Covers information obtained from marketplace providers. Typo fixed.	s. 66.0615(3).
309.19	Definitions added for hotel, motel, transient, sales price, short-term rental, marketplace terms, and tourism terms.	Puts all definitions in one place.
309.21 (new)	Marketplace providers (such as Airbnb) collect and forward the tax. The City will not collect it again from the host.	s. 66.0615(1r).
309.22 (new)	Forfeiture of \$100 to \$500 for operating without a permit, not filing returns, or other violations.	The 2013 rewrite removed the only penalty for these violations.
Throughout	"This section" and "this ordinance" changed to "this chapter."	Clarity.

PART 1: CHAPTER 309 AS CURRENTLY ADOPTED

CHAPTER 309

CREATING AND IMPOSING A ROOM TAX IN THE CITY OF RICHLAND CENTER

309.01 Seven Percent (7%) Room Tax Imposed. Pursuant to §66.0615, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. In this Subsection, “hotel”, “motel”, and “transient” shall have the meaning set for in §77.52(2)(a)1, Wis. Stats. and “gross receipts” shall have the meaning set forth in §77.51.(4), Wis. Stats., in so far as applicable. The tax shall be at the rate of seven percent (7%) of the gross receipts from such retail furnishing of rooms or lodging. The tax shall not be subject to the selective sales tax imposed by §77.52(2), Wis. Stats.

309.02 Application of Proceeds. The proceeds of the tax, when collected, less all collection expenses, shall be assigned to the general fund and disbursed as provided by State law.

309.03 Tax to be Paid and Returns Filed Quarterly. The tax imposed by this chapter shall be paid for each calendar quarter and shall be due and payable on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the City Treasurer by those furnishing at retail such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar quarter from the retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the City Treasurer deems necessary.

309.04 Annual Return Required. Every person required by sec. 309.03 to file a quarterly return shall file an annual calendar year-return. The annual return shall be filed within thirty (30) days of the close of each calendar or fiscal year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain such additional information as the City Treasurer requires. The annual returns shall be made on forms prescribed by the City Treasurer. All such returns shall be signed by the person required to file a return or his/her duly authorized agent, but need not be verified by oath.

309.05 Extension of Time to File Return on Showing of Good Cause. The City Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one (1) month from the original due date of the return.

309.06 Finance and Budget Committee and City Treasurer to Administer. The provisions of this section shall be administered by the City Treasurer with oversight provided by the City Finance and Budget Committee. The City Council may establish at the recommendation of the Finance and Budget Committee through a separate City Resolution the following programs: (a) Room Tax

Sharing Program. A room tax sharing program may include a separate established review panel made up of other governmental agencies and business and citizens of the community. The City Treasurer shall establish such forms and procedures as are reasonably necessary to carry out its intent and purposes.

309.07 Permit Required. Every person furnishing rooms or lodging under sec. 309.01 shall file with the City Treasurer an application for a permit for each place of business. The application shall be made upon a form prescribed by the City Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of the place of business, and such other information as the City Treasurer requires. The application shall be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of the owner.

309.08 City Treasurer to Issue Permit. After compliance with sec. 309.07 and sec. 309.17 by the applicant, the City Treasurer shall grant and issue to each applicant a separate permit for each place of business within the City. Such permit shall not be assignable and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

309.05 Appeal of Amount of Room Tax. Any person who shall dispute the amount of tax levied by this ordinance may file a petition with the City Treasurer setting forth the basis for the dispute of the tax. The merits of such dispute shall be determined by the Board of Review. As a condition to filing a petition, the taxes under protest shall first be paid in full. Any such tax wrongfully assessed shall be refunded to the payer.

309.10 Procedure Where Business is Sold. If a person liable for a tax under this section sells the business or terminates the business, the purchaser, successor or assigns of the person so liable shall withhold from the purchase price a sum sufficient to pay any unpaid room taxes accrued prior to the sale or termination until the Seller produces a receipt from the City Treasurer that the tax has been determined and fully paid or a certificate that no tax is due. Any purchaser who fails to withhold the room tax from the purchase price as required herein shall be personally liable for payment of the amount required to be withheld.

309.11 Audits; Penalty for Failure to Allow Inspection.

(1) The City Treasurer may, by office audit, determine the tax required to be paid to the City or the refund due to any person under this subsection. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the City Treasurer's possession. One or more such office audit determinations may be made by the City Treasurer as deemed necessary.

309.12 Audit.

(1) The City Treasurer may, by field audit, determine the tax required to be paid to the City or the refund due to any person under this section. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the City Treasurer's possession. The City Treasurer is authorized to examine and inspect the state sales tax records, and memoranda, of any person in order to verify the tax liability of that person or of another person.

(2) If the City Treasurer has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, the City Treasurer may inspect and audit the financial records of any person subject to the room tax pertaining to the furnishing of accommodations to determine whether the correct amount of room tax is assessed and whether any room tax return is correct.

(3) Any person who fails to comply with a request to inspect and audit the financial records pursuant to (2) shall forfeit to the City an amount equal to five per cent (5%) of the room tax as finally determined.

(4) The City Treasurer is authorized to examine and inspect state sales tax records of the Wisconsin Department of Revenue in order to establish or verify the tax liability.

309.13 Failure to File Returns, Determination of Tax Estimate by City Treasurer, Interest.

(1) If any person required to make a return fails to file, neglects or refuses to do so for the amount, in the manner and form and within the time prescribed by the City for filing of the return, the City Treasurer shall determine the tax according to his/her best judgment. Such determinations may be made for one or more periods.

(2) Such determination shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the City Treasurer's possession or which may come into the City Treasurer's possession. On the basis of this estimate, the City Treasurer shall compute and determine the amount required to be paid to the City, adding to the sum interest at the rate of one per cent (1%) per month on the unpaid balance from the date the tax would have been due had a return been timely filed until the tax is paid.

(3) No modification of the payment so determined may be made until the person files a correct room tax return and permits the City to inspect and audit his or her financial records.

309.14 Interest Charged on Unpaid Tax.

(1) All unpaid taxes imposed under this chapter shall bear interest at the rate of one percent (1%) per month from the due date of the tax until the first day of the month following the month in which the tax is paid or deposited with the City Treasurer.

(2) All refunded taxes shall bear interest at twelve percent (12%) per annum from the due date of the return until the first day of the month following the month in which said taxes are refunded.

(3) An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computation. If the City Treasurer determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, no interest shall be paid thereon.

309.15 Delinquent Returns. Late Filing Fee. Delinquent tax returns shall be subject to a Ten Dollar (\$10.00) late filing fee. The tax imposed by this section shall become delinquent if not paid:

(1) In the case of a timely filed return, within thirty (30) days after the due date of the return, or within thirty (30) days after the expiration of an extension period if one has been granted.

(2) In the case of no return filed, or a return filed late, by the due date of the return.

309.16 Penalty for Failure to Pay Tax. Any person who fails to pay the room tax when due shall forfeit twenty-five percent (25%) of the room tax determined to due for the previous year or \$5,000.00, whichever is less plus all applicable costs, fees and surcharges imposed under Ch. 814 Wis. Stats., and in the event such forfeiture, costs, fees and surcharges are not paid, such person, officer, director of such corporation, any partner of such partnership, sole member or managing member of a limited liability company, any trustee of such trust or any officer or principal of any other legal entity may, upon order of the Circuit Court, be subject to any sanctions duly imposed by the Court for such failure to pay. Such forfeiture shall be in addition to all interest imposed by this chapter.

309.17 Records to be Kept. Every person liable for the tax imposed by this section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the City Treasurer requires.

309.18 Confidentiality of Records; Penalty for Improper Disclosure.

(1) All tax returns, schedules, exhibits, writings, audit reports or other information relating to such returns on file with the City Treasurer shall be confidential, except the City Treasurer may divulge their contents to the following and no others:

(a) The person who filed the return.

(b) Officers, agents or employees of the Wisconsin Department of Revenue.

(c) Officers, agents or employees of the City as may be necessary to enforce the or this chapter, manage collection of the room tax or otherwise use the information in the discharge of duties imposed by law or the duties of their office.

(d) As directed by an order of a court.

(2) Any publication of statistics related to the room tax shall be classified so as not to disclose the identity of particular returns.

(3) Any person violating sec. 309.18 may be required to forfeit not less than \$100 nor more than \$500.

309.19 Definition. As used in this chapter, the term person shall include a natural person or any officer of a corporation, any partner of a partnership, any sole member or managing member of a limited liability company, any trustee of a trust or any officer or principal of any other legal entity which is subject to the room tax imposed by this chapter.

309.20 Severability. If any Provision, section, subsection, sentence, clause, or phrase of this Ordinance shall for any reason be held to be invalid, illegal, unconstitutional or otherwise not legally enforceable, whether as to any specific property or as to all properties in a class or as to all properties within the City of Richland Center, such holding or decision shall not affect the validity of the remaining portions of this Ordinance, or the applicability of this Ordinance to any property outside of the class to which it has so been held invalid which can be given effect without the invalid, illegal, unconstitutional provision or application, it being specifically intended that the various provisions of this Ordinance be deemed severable.

Notes on Part 1:

Section 309.01 reflects the 2022 rate increase to seven percent (7%). All other text is from Ordinance 2013-12 as printed, including its original wording, numbering, and typographical errors.

The appeal section is numbered "309.05" in Ordinance 2013-12. It appears between 309.08 and 309.10 and is treated as 309.09.

PART 2: PROPOSED AMENDMENTS (REDLINE)

~~Deleted text~~ | Added text

CHAPTER 309

CREATING AND IMPOSING A ROOM TAX IN THE CITY OF RICHLAND CENTER

309.01 ~~Seven~~Eight Percent ~~(7%)~~(8%) Room Tax Imposed.

~~Pursuant to §66.0615, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. In this Subsection, "hotel", "motel", and "transient" shall have the meaning set for in §77.52(2)(a)1, Wis. Stats. and "gross receipts" shall have the meaning set forth in §77.51.(4), Wis. Stats., in so far as applicable. The tax shall be at the rate of seven percent (7%) of the gross receipts from such retail furnishing of rooms or lodging. The tax shall not be subject to the selective sales tax imposed by §77.52(2), Wis. Stats.~~

Pursuant to s. 66.0615, Wis. Stats., a tax is hereby imposed on the sales price from selling or furnishing, at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators, marketplace providers, owners of short-term rentals, and other persons or retailers selling or furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. The tax shall be at the rate of eight percent (8%) of the sales price from such retail furnishing of rooms or lodging. The tax may be collected from the consumer or user. The tax shall not be imposed on sales to the federal government or to persons listed under s. 77.54(9a), Wis. Stats.

309.02 Application of Proceeds.

~~The proceeds of the tax, when collected, less all collection expenses, shall be assigned to the general fund and disbursed as provided by State law.~~ (1) At least seventy percent (70%) of the room tax collected shall be spent on tourism promotion and tourism development as required by s. 66.0615(1m)(d)1., Wis. Stats. That amount shall be forwarded to the tourism entity designated by the Common Council or, if the City creates a commission under s. 66.0615(1m)(c), Wis. Stats., to that commission, under a written agreement approved by the Common Council.

(2) The balance of the room tax collected shall be assigned to the general fund.

309.03 Tax to be Paid and Returns Filed Quarterly.

The tax imposed by this chapter shall be paid for each calendar quarter and shall be due and payable on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the City Treasurer by those furnishing at retail such rooms and lodging

on or before the same date on which such tax is due and payable. Such return shall show the ~~gross total receipts~~ sales price of the preceding calendar quarter from the retail furnishing of rooms or lodging, any sales on which a marketplace provider collected the tax under sec. 309.21, the amount of taxes imposed for such period, and such other information as the City Treasurer deems necessary.

309.04 Annual Return Required.

Every person required by sec. 309.03 to file a quarterly return shall file an annual calendar ~~year-return~~ year return. The annual return shall be filed within thirty (30) days of the close of each calendar ~~or fiscal~~ year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain such additional information as the City Treasurer requires. The annual returns shall be made on forms prescribed by the City Treasurer. All such returns shall be signed by the person required to file a return or his/her duly authorized agent, but need not be verified by oath.

309.05 Extension of Time to File Return on Showing of Good Cause.

The City Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one (1) month from the original due date of the return.

309.06 Finance and Budget Committee and City Treasurer to Administer.

The provisions of this ~~section~~ chapter shall be administered by the City Treasurer with oversight provided by the City Finance and Budget Committee. The City Council may establish at the recommendation of the Finance and Budget Committee through a separate City Resolution the following programs: (a) Room Tax Sharing Program. A room tax sharing ~~program~~ program, funded only from the balance retained by the City under sec. 309.02(2), may include a separate established review panel made up of other governmental agencies and business and citizens of the community. The City Treasurer shall establish such forms and procedures as are reasonably necessary to carry out its intent and purposes. The City Treasurer shall file the annual room tax report with the Wisconsin Department of Revenue on or before May 1 of each year as required by s. 66.0615(4), Wis. Stats.

309.07 Permit Required.

Every person furnishing rooms or lodging under sec. ~~309.01~~ 309.01, including the owner of a short-term rental, shall file with the City Treasurer an application for a permit for each place of ~~business~~ business before furnishing rooms or lodging at that place. A permit is required even if all rentals are made through a marketplace provider that collects the tax under sec. 309.21. The application shall be made upon a form prescribed by the City Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of the place of business, and such other information as the City Treasurer requires. The application shall

be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of the owner.

309.08 City Treasurer to Issue Permit.

After compliance with sec. 309.07 and sec. 309.17 by the applicant, the City Treasurer shall grant and issue to each applicant a separate permit for each place of business within the City. Such permit shall not be assignable and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

~~309.05~~309.09 Appeal of ~~Amount of Room Tax.~~ Tax Determination.

~~Any person who shall dispute the amount of tax levied by this ordinance may file a petition with the City Treasurer setting forth the basis for the dispute of the tax. The merits of such dispute shall be determined by the Board of Review. As a condition to filing a petition, the taxes under protest shall first be paid in full. Any such tax wrongfully assessed shall be refunded to the payer.~~ (1) Any person aggrieved by a determination of the City Treasurer under this chapter may seek review under Chapter 68, Wis. Stats., as provided in this section. A written request for review shall be filed with the City Treasurer within thirty (30) days after notice of the determination.

(2) The City Administrator shall review the determination and issue a written decision within fifteen (15) days after the request is filed.

(3) A person aggrieved by the review decision may appeal to the General Government Committee within thirty (30) days after notice of that decision. The Committee shall serve as the impartial decision maker under s. 68.11, Wis. Stats. No member who took part in the determination or review, or who has a financial interest in the matter, shall participate. The Committee's written decision shall be final, subject to judicial review under s. 68.13, Wis. Stats.

(4) As a condition of review, the tax determined to be due shall first be paid in full, under protest if the person so elects. Any tax found to be wrongfully assessed shall be refunded with interest as provided in sec. 309.14(2).

309.10 Procedure Where Business is Sold.

If a person liable for a tax under this ~~section~~chapter sells the business or terminates the business, the purchaser, successor or assigns of the person so liable shall withhold from the purchase price a sum sufficient to pay any unpaid room taxes accrued prior to the sale or termination until the Seller produces a receipt from the City Treasurer that the tax has been determined and fully paid or a certificate that no tax is due. Any purchaser who fails to withhold the room tax from the

purchase price as required herein shall be personally liable for payment of the amount required to be withheld.

309.11 ~~Audits;Office~~ ~~Penalty for Failure to Allow Inspection.~~Audit.

~~(1)~~The City Treasurer may, by office audit, determine the tax required to be paid to the City or the refund due to any person under this ~~subsection.~~chapter. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the City Treasurer's possession. One or more such office audit determinations may be made by the City Treasurer as deemed necessary.

309.12 ~~Audit.~~Field Audit; Penalty for Failure to Allow Inspection.

(1) The City Treasurer may, by field audit, determine the tax required to be paid to the City or the refund due to any person under this ~~section.~~chapter. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the City Treasurer's possession. The City Treasurer is authorized to examine and inspect the state sales tax records, and memoranda, of any person in order to verify the tax liability of that person or of another person.

(2) If the City Treasurer has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, the City Treasurer may inspect and audit the financial records of any person subject to the room tax pertaining to the furnishing of accommodations to determine whether the correct amount of room tax is assessed and whether any room tax return is correct. A determination under this subsection shall be provided in writing within four (4) years after the due date of the return, unless no return has been filed.

(3) Any person who fails to comply with a request to inspect and audit the financial records pursuant to (2) shall forfeit to the City an amount equal to five per cent (5%) of the room tax as finally determined.

(4) The City Treasurer is authorized to examine and inspect state sales tax records of the Wisconsin Department of Revenue in order to establish or verify the tax liability.

309.13 Failure to File Returns, Determination of Tax Estimate by City Treasurer, Interest.

(1) If any person required to make a return fails to file, neglects or refuses to do so for the amount, in the manner and form and within the time prescribed by the City for filing of the return, the City Treasurer shall determine the tax according to his/her best judgment. Such determinations may be made for one or more periods.

(2) Such determination shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the City Treasurer's possession or which may come into the City Treasurer's possession. On the basis of this estimate, the City

Treasurer shall compute and determine the amount required to be paid to the City, adding to the sum interest at the rate of one per cent (1%) per month on the unpaid balance from the date the tax would have been due had a return been timely filed until the tax is paid.

(3) No refund or modification of the payment so determined may be ~~made~~granted until the person files a correct room tax return and permits the City to inspect and audit his or her financial records.

309.14 Interest Charged on Unpaid Tax.

(1) All unpaid taxes imposed under this chapter shall bear interest at the rate of one percent (1%) per month from the due date of the tax until the first day of the month following the month in which the tax is paid or deposited with the City Treasurer.

(2) All refunded taxes shall bear interest at twelve percent (12%) per annum from the due date of the return until the first day of the month following the month in which said taxes are refunded.

(3) An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computation. If the City Treasurer determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, no interest shall be paid thereon.

309.15 Delinquent Returns. Late Filing Fee.

Delinquent tax returns shall be subject to a Ten Dollar (\$10.00) late filing fee. The tax imposed by this ~~section~~chapter shall become delinquent if not paid:

(1) In the case of a timely filed return, within thirty (30) days after the due date of the return, or within thirty (30) days after the expiration of an extension period if one has been granted.

(2) In the case of no return filed, or a return filed late, by the due date of the return.

309.16 Penalty for Failure to Pay Tax.

Any person who fails to pay the room tax when due shall forfeit twenty-five percent ~~(25%)~~(25%) of the room tax ~~determined to~~ due for the previous year or \$5,000.00, whichever is ~~less~~less, plus all applicable costs, fees and surcharges imposed under Ch. 814 Wis. Stats., and in the event such forfeiture, costs, fees and surcharges are not paid, such person, officer, director of such corporation, any partner of such partnership, sole member or managing member of a limited liability company, any trustee of such trust or any officer or principal of any other legal entity may, upon order of the Circuit Court, be subject to any sanctions duly imposed by the Court for such failure to pay. Such forfeiture shall be in addition to all interest imposed by this chapter.

This section also applies to a marketplace provider that fails to file a return or pay the tax as required by sec. 309.21.

309.17 Records to be Kept.

Every person liable for the tax imposed by this ~~section~~chapter shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the City Treasurer requires.

309.18 Confidentiality of Records; Penalty for Improper Disclosure.

(1) All tax returns, schedules, exhibits, writings, audit reports or other information relating to such returns on file with the City ~~Treasurer~~Treasurer, including information obtained under s. 66.0615(1r) and (2), Wis. Stats., shall be confidential, except the City Treasurer may divulge their contents to the following and no others:

- (a) The person who filed the return.
- (b) Officers, agents or employees of the Wisconsin Department of Revenue.
- (c) Officers, agents or employees of the City as may be necessary to enforce ~~the or~~ this chapter, manage collection of the room tax or otherwise use the information in the discharge of duties imposed by law or the duties of their office.
- (d) As directed by an order of a court.

(2) Any publication of statistics related to the room tax shall be classified so as not to disclose the identity of particular returns.

(3) Any person violating sec. 309.18 may be required to forfeit not less than \$100 nor more than \$500.

309.19 ~~Definition.~~Definitions.

~~As used in this chapter, the term person shall include a natural person or any officer of a corporation, any partner of a partnership, any sole member or managing member of a limited liability company, any trustee of a trust or any officer or principal of any other legal entity which is subject to the room tax imposed by this chapter.~~ As used in this chapter:

- (1) "Hotel," "motel," and "transient" have the meanings given in s. 77.52(2)(a)1., Wis. Stats.
- (2) "Marketplace provider," "marketplace seller," "tourism entity," and "tourism promotion and tourism development" have the meanings given in s. 66.0615(1), Wis. Stats.
- (3) "Sales price" has the meaning given in s. 77.51(15b), Wis. Stats.
- (4) "Short-term rental" has the meaning given in s. 66.0615(1)(dk), Wis. Stats.
- (5) The term person shall include a natural person or any officer of a corporation, any partner of a partnership, any sole member or managing member of a limited liability company, any

trustee of a trust or any officer or principal of any other legal entity which is subject to the room tax imposed by this chapter.

309.20 Severability.

If any ~~Provision~~provision, section, subsection, sentence, clause, or phrase of this ~~Ordinance~~chapter shall for any reason be held to be invalid, illegal, unconstitutional or otherwise not legally enforceable, whether as to any specific property or as to all properties in a class or as to all properties within the City of Richland Center, such holding or decision shall not affect the validity of the remaining portions of this ~~Ordinance~~chapter, or the applicability of this ~~Ordinance~~chapter to any property outside of the class to which it has so been held invalid which can be given effect without the invalid, illegal, unconstitutional provision or application, it being specifically intended that the various provisions of this ~~Ordinance~~chapter be deemed severable.

309.21 Marketplace Providers.

(1) A marketplace provider shall collect the tax imposed by this chapter for a marketplace seller and forward it to the City Treasurer on a quarterly basis, along with the form prepared by the Wisconsin Department of Revenue, as required by s. 66.0615(1r), Wis. Stats., unless the marketplace provider has been issued a waiver under s. 77.52(3m)(b) or (c), Wis. Stats. The City Treasurer may enter into a written agreement with a marketplace provider for more frequent submissions.

(2) The City shall not collect the tax from a marketplace seller on any sale for which a marketplace provider has collected and forwarded the tax under sub. (1).

309.22 General Penalty.

Any person who fails to obtain a permit required by sec. 309.07, fails to file a return required by this chapter, or violates any other provision of this chapter for which a penalty is not otherwise provided shall, upon conviction, forfeit not less than \$100 nor more than \$500 for each violation, plus all applicable costs, fees and surcharges imposed under Ch. 814 Wis. Stats. Each calendar quarter for which a required return is not filed, and each month that a person furnishes rooms or lodging without a required permit, shall be a separate violation.

PART 3: CHAPTER 309 AS PROPOSED (CLEAN COPY)

Effective January 1, 2027

CHAPTER 309

CREATING AND IMPOSING A ROOM TAX IN THE CITY OF RICHLAND CENTER

309.01 Eight Percent (8%) Room Tax Imposed. Pursuant to s. 66.0615, Wis. Stats., a tax is hereby imposed on the sales price from selling or furnishing, at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators, marketplace providers, owners of short-term rentals, and other persons or retailers selling or furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. The tax shall be at the rate of eight percent (8%) of the sales price from such retail furnishing of rooms or lodging. The tax may be collected from the consumer or user. The tax shall not be imposed on sales to the federal government or to persons listed under s. 77.54(9a), Wis. Stats.

309.02 Application of Proceeds.

(1) At least seventy percent (70%) of the room tax collected shall be spent on tourism promotion and tourism development as required by s. 66.0615(1m)(d)1., Wis. Stats. That amount shall be forwarded to the tourism entity designated by the Common Council or, if the City creates a commission under s. 66.0615(1m)(c), Wis. Stats., to that commission, under a written agreement approved by the Common Council.

(2) The balance of the room tax collected shall be assigned to the general fund.

309.03 Tax to be Paid and Returns Filed Quarterly. The tax imposed by this chapter shall be paid for each calendar quarter and shall be due and payable on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the City Treasurer by those furnishing at retail such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the total sales price of the preceding calendar quarter from the retail furnishing of rooms or lodging, any sales on which a marketplace provider collected the tax under sec. 309.21, the amount of taxes imposed for such period, and such other information as the City Treasurer deems necessary.

309.04 Annual Return Required. Every person required by sec. 309.03 to file a quarterly return shall file an annual calendar year return. The annual return shall be filed within thirty (30) days of the close of each calendar year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain such additional information as the City Treasurer requires. The annual returns shall be made on forms prescribed by the City Treasurer. All such returns shall be signed by the person required to file a return or his/her duly authorized agent, but need not be verified by oath.

309.05 Extension of Time to File Return on Showing of Good Cause. The City Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one (1) month from the original due date of the return.

309.06 Finance and Budget Committee and City Treasurer to Administer. The provisions of this chapter shall be administered by the City Treasurer with oversight provided by the City Finance and Budget Committee. The City Council may establish at the recommendation of the Finance and Budget Committee through a separate City Resolution the following programs: (a) Room Tax Sharing Program. A room tax sharing program, funded only from the balance retained by the City under sec. 309.02(2), may include a separate established review panel made up of other governmental agencies and business and citizens of the community. The City Treasurer shall establish such forms and procedures as are reasonably necessary to carry out its intent and purposes. The City Treasurer shall file the annual room tax report with the Wisconsin Department of Revenue on or before May 1 of each year as required by s. 66.0615(4), Wis. Stats.

309.07 Permit Required. Every person furnishing rooms or lodging under sec. 309.01, including the owner of a short-term rental, shall file with the City Treasurer an application for a permit for each place of business before furnishing rooms or lodging at that place. A permit is required even if all rentals are made through a marketplace provider that collects the tax under sec. 309.21. The application shall be made upon a form prescribed by the City Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of the place of business, and such other information as the City Treasurer requires. The application shall be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of the owner.

309.08 City Treasurer to Issue Permit. After compliance with sec. 309.07 and sec. 309.17 by the applicant, the City Treasurer shall grant and issue to each applicant a separate permit for each place of business within the City. Such permit shall not be assignable and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

309.09 Appeal of Room Tax Determination.

(1) Any person aggrieved by a determination of the City Treasurer under this chapter may seek review under Chapter 68, Wis. Stats., as provided in this section. A written request for review shall be filed with the City Treasurer within thirty (30) days after notice of the determination.

(2) The City Administrator shall review the determination and issue a written decision within fifteen (15) days after the request is filed.

(3) A person aggrieved by the review decision may appeal to the General Government Committee within thirty (30) days after notice of that decision. The Committee shall serve as

the impartial decision maker under s. 68.11, Wis. Stats. No member who took part in the determination or review, or who has a financial interest in the matter, shall participate. The Committee's written decision shall be final, subject to judicial review under s. 68.13, Wis. Stats.

(4) As a condition of review, the tax determined to be due shall first be paid in full, under protest if the person so elects. Any tax found to be wrongfully assessed shall be refunded with interest as provided in sec. 309.14(2).

309.10 Procedure Where Business is Sold. If a person liable for a tax under this chapter sells the business or terminates the business, the purchaser, successor or assigns of the person so liable shall withhold from the purchase price a sum sufficient to pay any unpaid room taxes accrued prior to the sale or termination until the Seller produces a receipt from the City Treasurer that the tax has been determined and fully paid or a certificate that no tax is due. Any purchaser who fails to withhold the room tax from the purchase price as required herein shall be personally liable for payment of the amount required to be withheld.

309.11 Office Audit. The City Treasurer may, by office audit, determine the tax required to be paid to the City or the refund due to any person under this chapter. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the City Treasurer's possession. One or more such office audit determinations may be made by the City Treasurer as deemed necessary.

309.12 Field Audit; Penalty for Failure to Allow Inspection.

(1) The City Treasurer may, by field audit, determine the tax required to be paid to the City or the refund due to any person under this chapter. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the City Treasurer's possession. The City Treasurer is authorized to examine and inspect the state sales tax records, and memoranda, of any person in order to verify the tax liability of that person or of another person.

(2) If the City Treasurer has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, the City Treasurer may inspect and audit the financial records of any person subject to the room tax pertaining to the furnishing of accommodations to determine whether the correct amount of room tax is assessed and whether any room tax return is correct. A determination under this subsection shall be provided in writing within four (4) years after the due date of the return, unless no return has been filed.

(3) Any person who fails to comply with a request to inspect and audit the financial records pursuant to (2) shall forfeit to the City an amount equal to five per cent (5%) of the room tax as finally determined.

(4) The City Treasurer is authorized to examine and inspect state sales tax records of the Wisconsin Department of Revenue in order to establish or verify the tax liability.

309.13 Failure to File Returns, Determination of Tax Estimate by City Treasurer, Interest.

(1) If any person required to make a return fails to file, neglects or refuses to do so for the amount, in the manner and form and within the time prescribed by the City for filing of the return, the City Treasurer shall determine the tax according to his/her best judgment. Such determinations may be made for one or more periods.

(2) Such determination shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the City Treasurer's possession or which may come into the City Treasurer's possession. On the basis of this estimate, the City Treasurer shall compute and determine the amount required to be paid to the City, adding to the sum interest at the rate of one per cent (1%) per month on the unpaid balance from the date the tax would have been due had a return been timely filed until the tax is paid.

(3) No refund or modification of the payment so determined may be granted until the person files a correct room tax return and permits the City to inspect and audit his or her financial records.

309.14 Interest Charged on Unpaid Tax.

(1) All unpaid taxes imposed under this chapter shall bear interest at the rate of one percent (1%) per month from the due date of the tax until the first day of the month following the month in which the tax is paid or deposited with the City Treasurer.

(2) All refunded taxes shall bear interest at twelve percent (12%) per annum from the due date of the return until the first day of the month following the month in which said taxes are refunded.

(3) An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computation. If the City Treasurer determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, no interest shall be paid thereon.

309.15 Delinquent Returns. Late Filing Fee. Delinquent tax returns shall be subject to a Ten Dollar (\$10.00) late filing fee. The tax imposed by this chapter shall become delinquent if not paid:

(1) In the case of a timely filed return, within thirty (30) days after the due date of the return, or within thirty (30) days after the expiration of an extension period if one has been granted.

(2) In the case of no return filed, or a return filed late, by the due date of the return.

309.16 Penalty for Failure to Pay Tax. Any person who fails to pay the room tax when due shall forfeit twenty-five percent (25%) of the room tax due for the previous year or \$5,000.00, whichever is less, plus all applicable costs, fees and surcharges imposed under Ch. 814 Wis. Stats., and in the event such forfeiture, costs, fees and surcharges are not paid, such person, officer, director of such corporation, any partner of such partnership, sole member or managing member of a limited liability company, any trustee of such trust or any officer or principal of any other legal entity may, upon order of the Circuit Court, be subject to any sanctions duly imposed by the Court for such failure to pay. Such forfeiture shall be in addition to all interest imposed by this chapter. This section also applies to a marketplace provider that fails to file a return or pay the tax as required by sec. 309.21.

309.17 Records to be Kept. Every person liable for the tax imposed by this chapter shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the City Treasurer requires.

309.18 Confidentiality of Records; Penalty for Improper Disclosure.

(1) All tax returns, schedules, exhibits, writings, audit reports or other information relating to such returns on file with the City Treasurer, including information obtained under s. 66.0615(1r) and (2), Wis. Stats., shall be confidential, except the City Treasurer may divulge their contents to the following and no others:

(a) The person who filed the return.

(b) Officers, agents or employees of the Wisconsin Department of Revenue.

(c) Officers, agents or employees of the City as may be necessary to enforce this chapter, manage collection of the room tax or otherwise use the information in the discharge of duties imposed by law or the duties of their office.

(d) As directed by an order of a court.

(2) Any publication of statistics related to the room tax shall be classified so as not to disclose the identity of particular returns.

(3) Any person violating sec. 309.18 may be required to forfeit not less than \$100 nor more than \$500.

309.19 Definitions. As used in this chapter:

(1) "Hotel," "motel," and "transient" have the meanings given in s. 77.52(2)(a)1., Wis. Stats.

(2) "Marketplace provider," "marketplace seller," "tourism entity," and "tourism promotion and tourism development" have the meanings given in s. 66.0615(1), Wis. Stats.

(3) "Sales price" has the meaning given in s. 77.51(15b), Wis. Stats.

(4) "Short-term rental" has the meaning given in s. 66.0615(1)(dk), Wis. Stats.

(5) The term person shall include a natural person or any officer of a corporation, any partner of a partnership, any sole member or managing member of a limited liability company, any trustee of a trust or any officer or principal of any other legal entity which is subject to the room tax imposed by this chapter.

309.20 Severability. If any provision, section, subsection, sentence, clause, or phrase of this chapter shall for any reason be held to be invalid, illegal, unconstitutional or otherwise not legally enforceable, whether as to any specific property or as to all properties in a class or as to all properties within the City of Richland Center, such holding or decision shall not affect the validity of the remaining portions of this chapter, or the applicability of this chapter to any property outside of the class to which it has so been held invalid which can be given effect without the invalid, illegal, unconstitutional provision or application, it being specifically intended that the various provisions of this chapter be deemed severable.

309.21 Marketplace Providers.

(1) A marketplace provider shall collect the tax imposed by this chapter for a marketplace seller and forward it to the City Treasurer on a quarterly basis, along with the form prepared by the Wisconsin Department of Revenue, as required by s. 66.0615(1r), Wis. Stats., unless the marketplace provider has been issued a waiver under s. 77.52(3m)(b) or (c), Wis. Stats. The City Treasurer may enter into a written agreement with a marketplace provider for more frequent submissions.

(2) The City shall not collect the tax from a marketplace seller on any sale for which a marketplace provider has collected and forwarded the tax under sub. (1).

309.22 General Penalty. Any person who fails to obtain a permit required by sec. 309.07, fails to file a return required by this chapter, or violates any other provision of this chapter for which a penalty is not otherwise provided shall, upon conviction, forfeit not less than \$100 nor more than \$500 for each violation, plus all applicable costs, fees and surcharges imposed under Ch. 814 Wis. Stats. Each calendar quarter for which a required return is not filed, and each month that a person furnishes rooms or lodging without a required permit, shall be a separate violation.

CITY OF RICHLAND CENTER - AGENDA ITEM DATA SHEET

Item 8.

Agenda Item: Consider Assignment and Amendment of Developer Agreement for 291 N Jefferson Street

Prepared by: Jasen Glasbrenner, Director of Economic Development

Meeting Date: General Government Committee on 10-27-2026 and Common Council on 11-03-2026

Background: The City has received a request to consider reassignment of the existing developer agreement for 291 N. Jefferson Street (Block 4, Lot 2; Tax Parcel 276-2100-0420) to a new property owner / developer. The current developer, ENS Development, LLC, paid \$6,000 for the lot in 2024. Staff reports that the \$10,000 performance deposit has been forfeited and construction deadlines have passed.

Under Section 4, the agreement cannot be assigned without the City's prior written approval, which may not be unreasonably withheld. The new owner must agree in writing to take on all of ENS's obligations.

Staff Recommendation: Staff recommends that the City approve the transfer under the following conditions:

- 1. Transfer deadline.** ENS must transfer the property to the new developer, and all transfer documents must be signed and recorded with the Richland County Register of Deeds, by February 1, 2027.
- 2. Penalties waived if the deadline is met.** If the transfer is completed by February 1, 2027, the City will not enforce the penalties that have built up under the current agreement (about \$6,500 to date, increasing \$500 per month). If the transfer is not completed by that date, the City keeps all of its rights under the current agreement, including collecting those penalties.
- 3. New developer takes on the agreement.** The new developer must agree in writing to take on the Developer Agreement and all of its obligations, as amended.
- 4. New 18-month deadline.** The construction schedule in Section 2.4 will be replaced with one deadline. The new developer must obtain an occupancy permit from the City Building Inspector within 18 months of February 1, 2027 (by August 1, 2028).
- 5. Payment in lieu of taxes.** If the new developer does not obtain an occupancy permit by the 18-month deadline, the new developer must make a payment in lieu of taxes (PILOT) in an amount determined by the City Assessor using the standard method. This requirement will be written into the amended agreement.
- 6. No cost to the City.** ENS or the new developer must pay all costs of the transfer, including legal, title, and recording costs.
- 7. Legal review and recording.** The assignment and amendment must be in a form approved by the City Attorney and recorded with the Register of Deeds with reference to the original agreement (Document #338358).

Financial Impact: No cost to the City. If the transfer is completed on time, the City will not collect the penalties owed by ENS under the current agreement.

Potential Action:

GENERAL GOVERNMENT: Motion to recommend that the Common Council approve the assignment and amendment of the Developer Agreement for 291 N Jefferson Street from ENS Development, LLC to [new developer], subject to the seven conditions in the Staff Recommendation.

COUNCIL: Motion to approve the assignment and amendment of the Developer Agreement for 291 N Jefferson Street from ENS Development, LLC to [new developer], subject to the conditions in the Staff Recommendation, and authorizing execution of the documents by the City Administrator and City Attorney.

Attachment(s):

- Development Agmt_291 N Jefferson St_03-15-2024_ROD Recorded
- 2024-0301 ENS - Executed Offer To Purchase for 291 N Jefferson Lot

338358**SUSAN TRIGGS****REGISTER OF DEEDS****RICHLAND COUNTY, WI****03/15/2024 09:32 AM****REC FEE: 30.00 PAGES: 8**This document was electronically recorded
and returned to the submitter.

Document Number

Document Title

Developer Agreement

Lot Two (2) in Block Four (4), City of Richland Center, as laid out and plotted by Ira S. Haseltine. June 6, 1851, on the Northwest Quarter (NW 1/4) of section Twenty-One (21), Township Ten (10) North, Range One (1) East, Richland County, Wisconsin.

Recording Area

Name and Return Address

TitleWorks, LLC
161 N. Central Ave., P.O. Box 469
Richland Center, WI 53581-0469

276-2100-0420

Parcel Identification Number (PIN)

Document Prepared by:

Mark A. Crary, TitleWorks, LLC

Document Number

Document Title

Developer Agreement

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276-2100-0420

Parcel Identification Number (PIN)

Document Prepared by:

Mark A. Crary, TitleWorks, LLC

**291 N JEFFERSON ST. – MULTI-FAMILY DUPLEX – UP TO FOUR UNIT
DEVELOPER AGREEMENT
(ZONED CG – COMMERCIAL GENERAL)**

Item 8.

This Agreement made 15th day of March, 2024 by and between the CITY OF RICHLAND CENTER, a municipal corporation of the State of Wisconsin, hereinafter called “City” and ENS Development, LLC, hereinafter called “Developer”.

WHEREAS, Developer has purchased or acquired certain land owned by the City, hereinafter called the “Development Parcel”. The Development Parcel is located at 291 N Jefferson St. of the RICHLAND CENTER BLOCK 4 LOT 2 located in the City of Richland Center, Richland County, Wisconsin, and also identified by the Parcel# 27621000420; and

WHEREAS, Developer plans to improve the Development Parcel and the City imposes certain requirements which must be provided for; and

WHEREAS, City, at the March 5th, 2024 Common Council meeting, has given approval for the execution of this agreement for the purpose of development,

NOW, THEREFORE and in consideration of the approval of the City to sell the Development Parcel property, the Developer and City promises, covenants, and agrees as follows:

SECTION 1. PARTIES BOUND

This Agreement shall be binding upon the Developer, its heirs, executors, administrators, successors or assigns.

A "Notice of Developer's Agreement" or the “Developer’s Agreement” shall be recorded at the Register of Deeds Office, Richland County, Wisconsin, which shall be legal notice of this agreement.

This Agreement is made in conjunction with the Offer to Purchase (alternatively referred to as “Sales Contract”) and made a part hereof and incorporated by reference herein as part of this Agreement.

SECTION 2. CONSTRUCTION REQUIREMENTS

2.1 - Restricting Type of Development upon Lot.

This lot may be used for the development of a Duplex up to a Four Unit residential structure. (Subject to City Zoning Ordinances).

**DEVELOPER AGREEMENT
(ZONED CG – COMMERCIAL GENERAL)**

2.2 - Minimum Building Standards.

The Developer is required to comply with all applicable local, state, and federal law related to this development. Additionally, the Developer agrees to construct the Development according to the following minimum building standards:

- Minimum roof pitch of 4/12;
- Exterior finishes and architectural design elements of front elevation must include multiple design features that may include architectural millwork, window and door trim, shutters, or multiple siding finishes including brick, stone or architectural siding.
- Color of finishes shall be substantially similar or complement the surrounding homes.
- Modular and prefabricated homes shall be allowed.
- Manufactured housing and single or double wide structures with permanent metal frames will not be allowed.

2.3 – Development Review and Approval.

The following items must be reviewed and approved by the Economic Development Director, the City Zoning Staff, and the City Building Inspector prior to the commencement of construction:

- Building Design – Site Plan, Elevations, Construction Plans
- Height of concrete wall or footing above curb elevation
- Exterior Finish Types
- Color Schedules

2.4 – Time of Performance.

The developer shall perform all acts necessary and in good faith to complete construction of the Development within the following schedule:

- A. Developer shall acquire a building permit for the Development within **272 days** from the date of execution of this Agreement. The fulfillment of this requirement shall be determined by a copy of the building permit being provided to the Economic Development Director by the Developer within the same time.

DEVELOPER AGREEMENT

(ZONED CG – COMMERCIAL GENERAL)

- B. Developer shall complete excavation for, and installation and backfill of the building foundation within **365 days** from the date of execution of this Agreement. The fulfillment of this requirement shall be determined by scheduling a verification inspection with the Economic Development Director within the same time.
- C. Developer shall have construction completed, indicated by the issuance of an occupancy permit by the City of Richland Center Building Inspector within **545 days** from the date of execution of this Agreement. The fulfillment of this requirement shall be determined by a copy of the occupancy permit being provided to the Economic Development Director by the Developer within the same time.
- D. Time is of the essence.
- E. Failure of Developer to meet the agreed upon completion dates may result in liquidated damages charged against Developer's Performance Deposit as outlined in Section 3 below.

SECTION 3. PERFORMANCE DEPOSIT.

On or before the closing of sale/purchase of the Development Parcel, the Developer shall deliver to the City a Performance Deposit in the amount of **\$10,000.00**. The Performance Deposit shall be retained by the City as security for the faithful performance of Developer's obligations pursuant to the Development Agreement.

- A. Failure by Developer to perform in accordance with Section 2.4 above, shall result in liquidated damages charged against Developer's Performance Deposit as follows:
 - 1. Failure to perform according to Section 2.4 A, shall result in liquidated damages of **\$2,000.**
 - 2. Failure to perform according to Section 2.4 B, shall result in liquidated damages of **\$3,000.**
 - 3. Failure to perform according to Section 2.4 C, shall result in liquidated damages of **\$5,000.**
 - 4. In addition, each subsequent month Developer remains in breach by failing to perform according to Section 2.4 C. shall result in liquidated damages of **\$500.00**

DEVELOPER AGREEMENT
(ZONED CG – COMMERCIAL GENERAL)

per month. The Developer promises and agrees to pay City liquidated damages of \$500.00 per month until such time Developer performs according to Section 2.4 C.

5. If Developer fails to perform and the City exercises the right to claim the liquidated damages, the City shall notify Developer of the failure to perform and state the amount of liquidated damages charged against Developer.
- B. If Developer performs in accordance with Section 2.4 above, the City shall release an amount of the Performance Deposit to Developer as follows:
 1. Upon performance of Section 2.4 A the City shall release to Developer **\$2,000.**
 2. Upon performance of Section 2.4 B the City shall release to Developer **\$3,000.**
 3. Upon performance of Section 2.4 C the City shall release to Developer **\$5,000.**
- C. Notwithstanding subsections A and B above, failure by Developer to perform in accordance with any other provision of this Agreement shall entitle the City to charge liquidated damages against Developer in an amount reasonably related to the monetary loss suffered by the City. In addition, the City shall have the right to pursue all claims allowed by law.

SECTION 4. NON-ASSIGNMENT.

Without limiting the rights of the Developer under this Agreement, the Developer agrees that this Agreement and the rights, duties and obligations hereunder shall not be assigned by the Developer without the prior written approval of the City, which approval will not be unreasonably withheld. Any proposed transferee shall, by instrument in writing, for itself and its successors and assigns, and expressly for the benefit of the City, assume all of the obligations of the Developer under this Agreement.

SECTION 5. FORCE MAJEURE.

If a Force Majeure Event prevents a party from complying with any one or more obligations under this Agreement, then that inability to comply will not constitute breach if: (a) that party uses reasonable efforts to perform those obligations, (b) that party's inability to perform those obligations is not due to its failure to (1) take reasonable measures to protect itself against events or circumstances of the same type as that Force Majeure Event or (2) develop and maintain a

**DEVELOPER AGREEMENT
(ZONED CG – COMMERCIAL GENERAL)**

reasonable contingency plan to respond to events or circumstances of the same type as that Force Majeure Event, and (c) that party complies with its obligations under the sentences that follow. If a Force Majeure Event occurs, the non-complying party shall promptly notify the other party of occurrence of that Force Majeure Event, its effect on performance, and how long the non-complying party expects it to last. Thereafter the non-complying party shall update that information as reasonably necessary. During a Force Majeure Event, the non-complying party shall use reasonable efforts to limit damages to the other party and to resume its performance under this agreement.

SECTION 6. LAW APPLICABLE

This Agreement shall be construed under the laws of the State of Wisconsin.

SECTION 7. RECORDING OF AGREEMENT

The City will record, at its expense, a copy of this Agreement, or notice of this Agreement, with the Register of Deeds for Richland County.

SECTION 8. NOTICE & DEMANDS

All notices, demands or other communications under this Agreement shall be sufficiently given or delivered when hand-delivered or when mailed by first class mail, postage prepaid, to the parties at the addresses indicated below:

City: Richland Center City Clerk
 450 South Main Street
 Richland Center, WI 53581

Developer: ENS Development, LLC
 18988 Jones Lane
 Richland Center, WI 53581

SECTION 9. AGREEMENT BINDING

This Agreement shall be binding upon and inure to the benefit of the parties hereto and each party's respective representatives, successors, and assigns.

DEVELOPER AGREEMENT
(ZONED CG – COMMERCIAL GENERAL)

SECTION 10. SEVERABILITY OF PROVISIONS

In the event that one portion of this Agreement, or the application of this Agreement to any extent is deemed invalid or unenforceable by a court of competent jurisdiction, then (unless in the judgment of the Party adversely affected thereby such provision was a material part of the consideration for their entering into this Agreement that without it they would not have entered into the Agreement) the remainder of this Agreement or the application of such provision shall be valid and enforceable to the fullest extent permitted by law.

SECTION 11. THIRD PARTIES

This Agreement is made for the exclusive benefit of the Parties and is not for the benefit of any other persons, as third-party beneficiaries or otherwise, and this Agreement shall not be deemed to have conferred any rights, expressed or implied, upon any other party.

IN WITNESS WHEREOF, the parties have caused this Agreement to be signed as of the date of the last signature below.

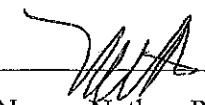
FOR THE DEVELOPER:

 MEMBER

Name: Elijah L Adams
 Title: Member

3-15/2024

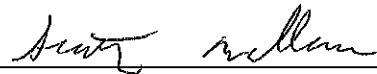
Date

 member

Name: Nathan P Olson
 Title: Member

3/15/24

Date

 member

Name: Scotty D Wallace
 Title: Member

3-15-24

Date

DEVELOPER AGREEMENT
(ZONED CG – COMMERCIAL GENERAL)

ACKNOWLEDGMENT

STATE OF WISCONSIN)
) ss

COUNTY OF RICHLAND)

Personally came before me this 15 day of March, 2024, the above named

Elijah L. Adams, Nathan P Olson, Scotty D. Wallace

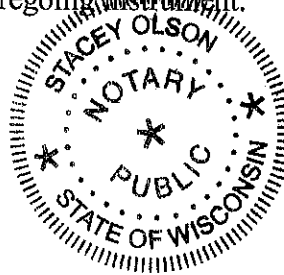
to me known to be the person who executed the foregoing instrument.

Stacey Olson

Notary Public, State of Wisconsin

Name: Stacey Olson

My Commission: 8-15-25



IN WITNESS WHEREOF, the parties have caused this Agreement to be signed as of the date of the last signature below.

FOR THE CITY:

Jasen Glasbrenner

3/15/2024
Date

Name: Jasen Glasbrenner

Title: Richland Center Economic Development Director

ACKNOWLEDGMENT

STATE OF WISCONSIN)
) ss
COUNTY OF RICHLAND)

Personally, came before me this 15 day of March 2024, the above named

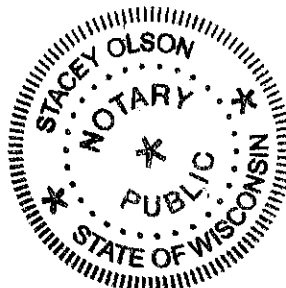
Jasen Glasbrenner, to me known to be the persons who executed the foregoing instrument.

Stacey Olson

Notary Public, State of Wisconsin

Name: Stacey Olson

My Commission: 8-15-25



WB-13 VACANT LAND OFFER TO PURCHASE

1 **LICENSEE DRAFTING THIS OFFER ON** 02/29/2024 **[DATE] IS (AGENT OF BUYER)**

2 ~~**(AGENT OF SELLER/LISTING FIRM) (AGENT OF BUYER AND SELLER)**~~ **STRIKE THOSE NOT APPLICABLE**

3 The Buyer, ENS Developments LLC - Elijah L. Adams ENS Dev. LLC-Nathan P. Olson & Scotty D. Wallace

4 offers to purchase the Property known as 291 N Jefferson St

5 276-2100-0420

6 [e.g., Street Address, Parcel Number(s), legal description, or insert additional description, if any, at lines 650-664, or

7 attach as an addendum per line 686] in the city Richland Center of Richland Center,

8 County of Richland Wisconsin, on the following terms:

9 **PURCHASE PRICE** The purchase price is six Thousand

10 Dollars (\$ 6,000.00).

11 **INCLUDED IN PURCHASE PRICE** Included in purchase price is the Property, all Fixtures on the Property as of the date
12 stated on line 1 of this Offer (unless excluded at lines 17-18), and the following additional items: _____

13

14 **NOTE: The terms of this Offer, not the listing contract or marketing materials, determine what items are included**
15 **or not included. Annual crops are not part of the purchase price unless otherwise agreed.**

16 **NOT INCLUDED IN PURCHASE PRICE** Not included in purchase price is Seller's personal property (unless included at
17 lines 12-13) and the following: _____

18

19 **CAUTION: Identify Fixtures that are on the Property (see lines 21-25) to be excluded by Seller or that are rented**
20 **and will continue to be owned by the lessor.**

21 "Fixture" is defined as an item of property which is physically attached to or so closely associated with land so as to be
22 treated as part of the real estate, including, without limitation, physically attached items not easily removable without damage
23 to the premises, items specifically adapted to the premises and items customarily treated as fixtures, including, but not
24 limited to, all: perennial crops, garden bulbs; plants; shrubs and trees; fences; storage buildings on permanent foundations
25 and docks/piers on permanent foundations.

26 **CAUTION: Exclude any Fixtures to be retained by Seller or that are rented on lines 17-18 or at lines 650-664 or in**
27 **an addendum per line 686.**

28 **BINDING ACCEPTANCE** This Offer is binding upon both Parties only if a copy of the accepted Offer is delivered to Buyer
29 on or before 03/08/2024.

30 Seller may keep the Property on the market and accept secondary offers after binding acceptance of this Offer.

31 **CAUTION: This Offer may be withdrawn prior to delivery of the accepted Offer.**

32 **ACCEPTANCE** Acceptance occurs when all Buyers and Sellers have signed one copy of the Offer, or separate but identical
33 copies of the Offer.

34 **CAUTION: Deadlines in the Offer are commonly calculated from acceptance. Consider whether short term**
35 **Deadlines running from acceptance provide adequate time for both binding acceptance and performance.**

36 **CLOSING** This transaction is to be closed on no later than 03/15/2024

37

38 at the place selected by Seller, unless otherwise agreed by the Parties in writing. If the date for closing falls on a Saturday,
39 Sunday, or a federal or a state holiday, the closing date shall be the next Business Day.

40 **CAUTION: To reduce the risk of wire transfer fraud, any wiring instructions received should be independently**
41 **verified by phone or in person with the title company, financial institution, or entity directing the transfer. The real**
42 **estate licensees in this transaction are not responsible for the transmission or forwarding of any wiring or money**
43 **transfer instructions.**

44 **EARNEST MONEY**

45 ■ EARNEST MONEY of \$ _____ accompanies this Offer.

46 If Offer was drafted by a licensee, receipt of the earnest money accompanying this Offer is acknowledged.

47 ■ EARNEST MONEY of \$ 500 will be mailed, or commercially, electronically
48 or personally delivered within 7 days ("5" if left blank) after acceptance.

49 All earnest money shall be delivered to and held by (listing Firm) (drafting Firm) (other identified as _____)
50 Title company) **STRIKE THOSE NOT APPLICABLE**

51 (listing Firm if none chosen; if no listing Firm, then drafting Firm; if no Firm then Seller).

52 **CAUTION: If a Firm does not hold earnest money, an escrow agreement should be drafted by the Parties or an**
53 **attorney as lines 56-76 do not apply. If someone other than Buyer pays earnest money, consider a special**
54 **disbursement agreement.**

55 ■ THE BALANCE OF PURCHASE PRICE will be paid in cash or equivalent at closing unless otherwise agreed in writing.

56 ■ **DISBURSEMENT IF EARNEST MONEY HELD BY A FIRM:** If negotiations do not result in an accepted offer and the
57 earnest money is held by a Firm, the earnest money shall be promptly disbursed (after clearance from payer's depository
58 institution if earnest money is paid by check) to the person(s) who paid the earnest money. At closing, earnest money shall
59 be disbursed according to the closing statement. If this Offer does not close, the earnest money shall be disbursed according
60 to a written disbursement agreement signed by all Parties to this Offer. If said disbursement agreement has not been
61 delivered to the Firm holding the earnest money within 60 days after the date set for closing, that Firm may disburse the
62 earnest money: (1) as directed by an attorney who has reviewed the transaction and does not represent Buyer or Seller;
63 (2) into a court hearing a lawsuit involving the earnest money and all Parties to this Offer; (3) as directed by court order; (4)
64 upon authorization granted within this Offer; or (5) any other disbursement required or allowed by law. The Firm may retain
65 legal services to direct disbursement per (1) or to file an interpleader action per (2) and the Firm may deduct from the
66 earnest money any costs and reasonable attorneys' fees, not to exceed \$250, prior to disbursement.

67 ■ **LEGAL RIGHTS/ACTION:** The Firm's disbursement of earnest money does not determine the legal rights of the Parties
68 in relation to this Offer. Buyer's or Seller's legal right to earnest money cannot be determined by the Firm holding the earnest
69 money. At least 30 days prior to disbursement per (1), (4) or (5) above, where the Firm has knowledge that either Party
70 disagrees with the disbursement, the Firm shall send Buyer and Seller written notice of the intent to disburse by certified
71 mail. If Buyer or Seller disagrees with the Firm's proposed disbursement, a lawsuit may be filed to obtain a court order
72 regarding disbursement. Small Claims Court has jurisdiction over all earnest money disputes arising out of the sale of
73 residential property with one-to-four dwelling units. Buyer and Seller should consider consulting attorneys regarding their
74 legal rights under this Offer in case of a dispute. Both Parties agree to hold the Firm harmless from any liability for good
75 faith disbursement of earnest money in accordance with this Offer or applicable Department of Safety and Professional
76 Services regulations concerning earnest money. See Wis. Admin. Code Ch. REEB 18.

77 **TIME IS OF THE ESSENCE** "Time is of the Essence" as to: (1) earnest money payment(s); (2) binding acceptance; (3)
78 occupancy; (4) date of closing; (5) contingency Deadlines **STRIKE AS APPLICABLE** and all other dates and Deadlines in
79 this Offer except:

80 _____ . If "Time is of the Essence" applies to a date or Deadline,
81 failure to perform by the exact date or Deadline is a breach of contract. If "Time is of the Essence" does not apply to a date
82 or Deadline, then performance within a reasonable time of the date or Deadline is allowed before a breach occurs.

83 **VACANT LAND DISCLOSURE REPORT** Wisconsin law requires owners of real property that does not include any
84 buildings to provide Buyers with a Vacant Land Disclosure Report. Excluded from this requirement are sales exempt from
85 the real estate transfer fee and sales by certain court-appointed fiduciaries, for example, personal representatives, who
86 have never occupied the Property. The form of the Report is found in Wis. Stat. § 709.033. The law provides: "§ 709.02
87 Disclosure . . . the owner of the property shall furnish, not later than 10 days after acceptance of a contract of sale . . . , to
88 the prospective buyer of the property a completed copy of the report . . . A prospective buyer who does not receive a report
89 within the 10 days may, within 2 business days after the end of that 10-day period, rescind the contract of sale . . . by
90 delivering a written notice of rescission to the owner or the owner's agent." Buyer may also have certain rescission rights if
91 a Vacant Land Disclosure Report disclosing defects is furnished before expiration of the 10 days, but after the Offer is
92 submitted to Seller. Buyer should review the report form or consult with an attorney for additional information regarding
93 rescission rights.

94 **PROPERTY CONDITION REPRESENTATIONS** Seller represents to Buyer that as of the date of acceptance Seller has
95 no notice or knowledge of Conditions Affecting the Property or Transaction (lines 101-181) other than those identified in
96 Seller's Vacant Land Disclosure Report dated **, _____ , which was received by Buyer prior to Buyer
97 signing this Offer and that is made a part of this Offer by reference **COMPLETE DATE OR STRIKE AS APPLICABLE**
98 and _____

99 ** vacant land disclosure to be completed by seller within 5 business days of accepted offer.

100 **INSERT CONDITIONS NOT ALREADY INCLUDED IN THE DISCLOSURE REPORT**

101 "Conditions Affecting the Property or Transaction" are defined to include:

- 102 a. Flooding, standing water, drainage problems, or other water problems on or affecting the Property.
- 103 b. Impact fees or another condition or occurrence that would significantly increase development costs or reduce the value
104 of the property to a reasonable person with knowledge of the nature and scope of the condition or occurrence.
- 105 c. Brownfields (abandoned, idled, or underused land that may be subject to environmental contamination) or other
106 contaminated land on the property, or that contaminated soils on the property have been cleaned up under the Petroleum
107 Environmental Cleanup Fund Act (PECFA), a Wisconsin Department of Natural Resources (DNR) remedial or cleanup
108 program, the DATCP Agricultural Chemical Cleanup Program, or other similar program.
- 109 d. Subsoil conditions that would significantly increase the cost of development, including, but not limited to, subsurface
110 foundations or waste material; any type of fill; dumpsites where pesticides, herbicides, fertilizer, or other toxic or hazardous
111 materials or containers for these materials were disposed of in violation of manufacturer or government guidelines or other
112 laws regulating such disposal; high groundwater; adverse soil conditions, such as low load-bearing capacity, earth or soil
113 movement, settling, upheavals, or slides; excessive rocks or rock formations; or other soil problems.
- 114 e. Material violation of an environmental rule or other rule or agreement regulating the use of the Property.
- 115 f. Defects caused by unsafe concentrations of, or unsafe conditions relating to, radon, radium in water supplies, le

116 soil, or other potentially hazardous or toxic substances on the Property; manufacture of methamphetamine
117 hazardous or toxic substances on the Property; or high voltage electric (100 KV or greater) or steel natural gas tran
118 lines located on but not directly serving the Property.

119 g. Defects caused by unsafe concentrations of, unsafe conditions relating to, or the storage of, hazardous or toxic
120 substances on neighboring properties.

121 h. The Property is served by a joint well; Defects related to a joint well serving the Property; or Defects in a well on the
122 Property or in a well that serves the Property, including unsafe well water due to contaminants such as coliform, nitrates, or
123 atrazine, or any out-of-service wells or cisterns that are required to be abandoned (see § NR 812.26, Wis. Adm. Code) but
124 that are not closed or abandoned according to applicable regulations.

125 i. Defects in any septic system or other private sanitary disposal system on the Property; or any out-of-service septic
126 system serving the Property not closed or abandoned according to applicable regulations.

127 j. Underground or aboveground fuel storage tanks presently or previously on the Property for storage of flammable or
128 combustible liquids including, but not limited to, gasoline or heating oil; or Defects in the underground or aboveground fuel
129 storage tanks on or previously located on the Property. Defects in underground or aboveground fuel storage tanks may
130 include items such as abandoned tanks not closed in conformance with applicable local, state, and federal law; leaking;
131 corrosion; or failure to meet operating standards. (The owner, by law, may have to register the tanks with the Department
132 of Agriculture, Trade and Consumer Protection at P.O. Box 8911, Madison, Wisconsin, 53708, whether the tanks are in use
133 or not. Department regulations may require closure or removal of unused tanks.)

134 k. Existing or abandoned manure storage facilities located on the property.

135 l. Notice of property tax increases, other than normal annual increases, or pending Property tax reassessment;
136 remodeling that may increase the Property's assessed value; pending special assessments; or Property is within a special
137 purpose district, such as a drainage district, that has authority to impose assessments on the Property.

138 m. Proposed, planned, or commenced public improvements or public construction projects that may result in special
139 assessments or that may otherwise materially affect the Property or the present use of the Property; or any land division
140 involving the Property without required state or local permits.

141 n. The Property is part of or subject to a subdivision homeowners' association; or the Property is not a condominium unit
142 and there are common areas associated with the Property that are co-owned with others.

143 o. Any zoning code violations with respect to the Property; the Property or any portion thereof is located in a floodplain,
144 wetland or shoreland zoning area under local, state or federal regulations; or the Property is subject to a mitigation plan
145 required by Wisconsin Department of Natural Resources (DNR) rules related to county shoreland zoning ordinances, that
146 obligates the Property owner to establish or maintain certain measures related to shoreland conditions, enforceable by the
147 county.

148 p. Nonconforming uses of the Property (a nonconforming use is a use of land that existed lawfully before the current zoning
149 ordinance was enacted or amended, but that does not conform to the use restrictions in the current ordinance); conservation
150 easements (a conservation easement is a legal agreement in which a property owner conveys some of the rights associated
151 with ownership of his or her property to an easement holder such as a governmental unit or a qualified nonprofit organization
152 to protect the natural habitat of fish, wildlife, or plants or a similar ecosystem, preserve areas for outdoor recreation or
153 education, or for similar purposes); restrictive covenants or deed restrictions on the Property; or, other than public rights-of-
154 way, nonowners having rights to use part of the Property, including, but not limited to, private rights-of-way and easements
155 other than recorded utility easements.

156 q. All or part of the Property has been assessed as agricultural land; has been assessed a use-value assessment
157 conversion charge; or payment of a use-value assessment conversion charge has been deferred.

158 r. All or part of the Property is subject to, enrolled in, or in violation of a farmland preservation agreement, Forest Crop
159 Law, Managed Forest Law, the Conservation Reserve Program, or a comparable program.

160 s. A dam is totally or partially located on the Property; or an ownership interest in a dam not located on the Property will
161 be transferred with the Property because the dam is owned collectively by a homeowners' association, lake district, or
162 similar group of which the Property owner is a member.

163 t. No legal access to the Property; or boundary or lot line disputes, encroachments or encumbrances (including a joint
164 driveway) affecting the Property. Encroachments often involve some type of physical object belonging to one person but
165 partially located on or overlapping on land belonging to another; such as, without limitation, fences, houses, garages,
166 driveways, gardens, and landscaping. Encumbrances include, without limitation, a right or claim of another to a portion of
167 the Property or to the use of the Property such as a joint driveway, liens, and licenses.

168 u. Government agency, court order, or federal, state, or local regulations requiring repair, alteration or correction of an
169 existing condition.

170 v. A pier attached to the Property not in compliance with state or local pier regulations; a written agreement affecting
171 riparian rights related to the Property; or the bed of the abutting navigable waterway is owned by a hydroelectric operator.

172 w. Material damage from fire, wind, flood, earthquake, expansive soil, erosion, or landslide.

173 x. Significant odor, noise, water diversion, water intrusion, or other irritants emanating from neighboring property.

174 y. Significant crop damage from disease, insects, soil contamination, wildlife, or other causes; diseased or dying trees or
175 shrubs; or substantial injuries or disease in livestock on the Property or neighboring property.

176 z. Animal, reptile, or other insect infestations; drainage easement or grading problems; excessive sliding; or any other
177 Defect or material condition.

178 aa. Archeological artifacts, mineral rights, orchards, or endangered species, or one or more burial sites on the Property.
179 bb. Owner is a foreign person as defined in the Foreign Investment in Real Property Tax Act in 26 IRC § 1445(f).
180 cc. Other Defects affecting the Property such as any agreements that bind subsequent owners of the property, such as a
181 lease agreement or an extension of credit from an electric cooperative.

182 ☐ **GOVERNMENT PROGRAMS:** Seller shall deliver to Buyer, within _____ days ("15" if left blank) after acceptance
183 of this Offer, a list of all federal, state, county, and local conservation, farmland, environmental, or other land use programs,
184 agreements, restrictions, or conservation easements, which apply to any part of the Property (e.g., farmland preservation
185 agreements, farmland preservation or exclusive agricultural zoning, use value assessments, Forest Crop, Managed Forest,
186 Conservation Reserve Program, wetland mitigation, shoreland zoning mitigation plan or comparable programs), along with
187 disclosure of any penalties, fees, withdrawal charges, or payback obligations pending, or currently deferred, if any. This
188 contingency will be deemed satisfied unless Buyer delivers to Seller, within 7 days after the deadline for delivery, a notice
189 terminating this Offer based upon the use restrictions, program requirements, and/or amount of any penalty, fee, charge, or
190 payback obligation.

191 **CAUTION: If Buyer does not terminate this Offer, Buyer is hereby agreeing that Buyer will continue in such**
192 **programs, as may apply, and Buyer agrees to reimburse Seller should Buyer fail to continue any such program**
193 **such that Seller incurs any costs, penalties, damages, or fees that are imposed because the program is not**
194 **continued after sale. The Parties agree this provision survives closing.**

195 **MANAGED FOREST LAND:** If all, or part, of the Property is managed forest land under the Managed Forest Law (MFL)
196 program, this designation will continue after closing. Buyer is advised as follows: The MFL is a landowner incentive
197 program that encourages sustainable forestry on private woodlands by reducing and deferring property taxes. Orders
198 designating lands as managed forest lands remain in effect for 25 or 50 years. When ownership of land enrolled in the
199 MFL program changes, the new owner must sign and file a report of the change of ownership on a form provided by the
200 Department of Natural Resources and pay a fee. By filing this form, the new owner agrees to the associated MFL
201 management plan and the MFL program rules. The DNR Division of Forestry monitors forest management plan
202 compliance. Changes a landowner makes to property that is subject to an order designating it as managed forest land,
203 or to its use, may jeopardize benefits under the program or may cause the property to be withdrawn from the program
204 and may result in the assessment of penalties. For more information call the local DNR forester or visit
205 <https://dnr.wisconsin.gov/topic/forestry>.

206 **USE VALUE ASSESSMENTS:** The use value assessment system values agricultural land based on the income that
207 would be generated from its rental for agricultural use rather than its fair market value. When a person converts agricultural
208 land to a non-agricultural use (e.g., residential or commercial development), that person may owe a conversion charge.
209 To obtain more information about the use value law or conversion charge, contact the Wisconsin Department of Revenue's
210 Equalization Bureau or visit <http://www.revenue.wi.gov/>.

211 **FARMLAND PRESERVATION:** The early termination of a farmland preservation agreement or removal of land from such
212 an agreement can trigger payment of a conversion fee equal to 3 times the per acre value of the land. Contact the
213 Wisconsin Department of Agriculture, Trade and Consumer Protection Division of Agricultural Resource Management or
214 visit <http://www.datcp.state.wi.us/> for more information.

215 **CONSERVATION RESERVE PROGRAM (CRP):** The CRP encourages farmers, through contracts with the U.S.
216 Department of Agriculture, to stop growing crops on highly erodible or environmentally sensitive land and instead to plant
217 a protective cover of grass or trees. CRP contracts run for 10 to 15 years, and owners receive an annual rent as well as
218 certain incentive payments and cost share assistance for establishing long-term, resource-conserving ground cover.
219 Removing lands from the CRP in breach of a contract can be quite costly. For more information call the state Farm Service
220 Agency office or visit <http://www.fsa.usda.gov/>.

221 **SHORELAND ZONING ORDINANCES:** All counties must adopt uniform shoreland zoning ordinances in compliance with
222 Wis. Admin. Code Chapter NR 115. County shoreland zoning ordinances apply to all unincorporated land within 1,000
223 feet of a navigable lake, pond or flowage or within 300 feet of a navigable river or stream and establish minimum standards
224 for building setbacks and height limits, cutting trees and shrubs, lot sizes, water runoff, impervious surface standards (that
225 may be exceeded if a mitigation plan is adopted and recorded) and repairs to nonconforming structures. Buyers must
226 conform to any existing mitigation plans. For more information call the county zoning office or visit <https://dnr.wi.gov/>.
227 Buyer is advised to check with the applicable city, town or village for additional shoreland zoning or shoreland-wetland
228 zoning restrictions, if any.

229 **FENCES:** Wis. Stat. § 90.03 requires the owners of adjoining properties to keep and maintain legal fences in equal shares
230 where one or both of the properties is used and occupied for farming or grazing purposes.

231 **CAUTION: Consider an agreement addressing responsibility for fences if Property or adjoining land is used and**
232 **occupied for farming or grazing purposes.**

233 **PROPERTY DEVELOPMENT WARNING:** If Buyer contemplates developing Property for a use other than the current use,
234 there are a variety of issues that should be addressed to ensure the development or new use is feasible. Buyer is solely
235 responsible to verify the current zoning allows for the proposed use of the Property at lines 251-255. Municipal and zoning
236 ordinances, recorded building and use restrictions, covenants and easements may prohibit certain improvements or uses
237 and therefore should be reviewed. Building permits, zoning or zoning variances, Architectural Control Committee approvals,
238 estimates for utility hook-up expenses, special assessments, changes for installation of roads or utilities, environmental
239 audits, subsoil tests, or other development related fees may need to be obtained or verified in order to determine the
240 feasibility of development of, or a particular use for, a property. Optional contingencies that allow Buyer to investigate certain
241 of these issues can be found at lines 244-304 and Buyer may add contingencies as needed in addenda (see line 686).

242 Buyer should review any plans for development or use changes to determine what issues should be addressed in these
243 contingencies.

244 **PROPOSED USE CONTINGENCIES:** This Offer is contingent upon Buyer obtaining, at Buyer's expense, the reports or
245 documentation required by any optional provisions checked on lines 256-281 below. The optional provisions checked on
246 lines 256-281 shall be deemed satisfied unless Buyer, within 7 days ("30" if left blank) after acceptance, delivers: (1)
247 written notice to Seller specifying those optional provisions checked below that cannot be satisfied and (2) written evidence
248 substantiating why each specific provision referred to in Buyer's notice cannot be satisfied. Upon delivery of Buyer's notice,
249 this Offer shall be null and void. Seller agrees to cooperate with Buyer as necessary to satisfy the contingency provisions
250 checked at lines 256-281.

251 **Proposed Use:** Buyer is purchasing the Property for the purpose of: _____

252 _____

253 _____

254 **and type or style of building(s), size and proposed building location(s), if a requirement of Buyer's condition to**
255 **purchase, e.g. 1400-1600 sq. ft. three-bedroom single family ranch home in northwest corner of lot].**

256 **ZONING:** Verification of zoning and that the Property's zoning allows Buyer's proposed use described at lines
257 251-255.

258 **SUBSOILS:** Written evidence from a qualified soils expert that the Property is free of any subsoil condition that
259 would make the proposed use described at lines 251-255 impossible or significantly increase the costs of such
260 development.

261 **PRIVATE ONSITE WASTEWATER TREATMENT SYSTEM (POWTS) SUITABILITY:** Written evidence from a
262 certified soils tester that: (a) the soils at the Property locations selected by Buyer, and (b) all other conditions that must
263 be approved, meet the legal requirements in effect on the date of this Offer to obtain a permit for a POWTS for use of
264 the Property as stated on lines 251-255. The POWTS (septic system) allowed by the written evidence must be one of
265 the following POWTS that is approved by the State for use with the type of property identified at lines 251-255 **CHECK**

266 **ALL THAT APPLY** ☐ conventional in-ground; ☐ mound; ☐ at grade; ☐ in-ground pressure distribution; ☐ holding
267 tank; ☐ other: _____

268 **EASEMENTS AND RESTRICTIONS:** Copies of all public and private easements, covenants and restrictions
269 affecting the Property and a written determination by a qualified independent third party that none of these prohibit or
270 significantly delay or increase the costs of the proposed use or development identified at lines 251-255.

271 **APPROVALS/PERMITS:** Permits, approvals and licenses, as appropriate, or the final discretionary action by the
272 granting authority prior to the issuance of such permits or building permit, approvals and licenses, for the following items
273 related to Buyer's proposed use: _____

274 _____

275 **UTILITIES:** Written verification of the location of the following utility service connections (e.g., on the Property, at
276 the lot line, across the street, etc.) **CHECK AND COMPLETE AS APPLICABLE**:

277 ☐ electricity _____; ☐ gas _____; ☐ sewer _____;

278 ☐ water _____; ☐ telephone _____; ☐ cable _____;

279 ☐ other: _____

280 **ACCESS TO PROPERTY:** Written verification that there is legal vehicular access to the Property from public
281 roads.

282 **LAND USE APPROVAL/PERMITS:** This Offer is contingent upon (Buyer)(Seller) **STRIKE ONE** ("Buyer" if neither
283 stricken) obtaining the following, including all costs: a **CHECK ALL THAT APPLY** ☐ rezoning; ☐ conditional use permit;
284 ☐ variance; ☐ other _____ for the Property for its proposed use described at lines 251-255.

285 Seller agrees to cooperate with Buyer as necessary to satisfy this contingency. Buyer shall deliver, within _____ days of
286 acceptance, written notice to Seller if any item cannot be obtained, in which case this Offer shall be null and void.

287 **MAP OF THE PROPERTY:** This Offer is contingent upon (Buyer obtaining) (Seller providing) **STRIKE ONE** ("Seller
288 providing" if neither is stricken) a Map of the Property dated subsequent to the date of acceptance of this Offer prepared by
289 a registered land surveyor, within _____ days ("30" if left blank) after acceptance, at (Buyer's) (Seller's) **STRIKE ONE**
290 ("Seller's" if neither is stricken) expense. The map shall show minimum of _____ acres, maximum of _____
291 acres, the legal description of the Property, the Property's boundaries and dimensions, visible encroachments upon the
292 Property, the location of improvements, if any, and: _____

293 _____

294 **STRIKE AND COMPLETE AS APPLICABLE** Additional map features that may
295 be added include but are not limited to: staking of all corners of the Property; identifying dedicated and apparent streets; lot
296 dimensions; total acreage or square footage; easements or rights-of-way.

297 **CAUTION: Consider the cost and the need for map features before selecting them. Also consider the time required**
298 **to obtain the map when setting the deadline.**

299 This contingency shall be deemed satisfied unless Buyer, within 5 days after the deadline for delivery of said map, delivers
300 to Seller a copy of the map and a written notice which identifies: (1) the significant encroachment; (2) information materially
301 inconsistent with prior representations; or (3) failure to meet requirements stated within this contingency. Upon delivery of
302 Buyer's notice, this Offer shall be null and void. Once the deadline for delivery has passed, if Seller was responsible to

303 provide the map and failed to timely deliver the map to Buyer, Buyer may terminate this Offer if Buyer delivers
304 notice of termination to Seller prior to Buyer's Actual Receipt of said map from Seller.

305 **INSPECTIONS AND TESTING** Buyer may only conduct inspections or tests if specific contingencies are included as a
306 part of this Offer. An "inspection" is defined as an observation of the Property, which does not include an appraisal or testing
307 of the Property, other than testing for leaking carbon monoxide, or testing for leaking LP gas or natural gas used as a fuel
308 source, which are hereby authorized. A "test" is defined as the taking of samples of materials such as soils, water, air or
309 building materials from the Property for laboratory or other analysis of these materials. Seller agrees to allow Buyer's
310 inspectors, testers and appraisers reasonable access to the Property upon advance notice, if necessary, to satisfy the
311 contingencies in this Offer. Buyer or licensees or both may be present at all inspections and testing. Except as otherwise
312 provided, Seller's authorization for inspections does not authorize Buyer to conduct testing of the Property.

313 **NOTE: Any contingency authorizing testing should specify the areas of the Property to be tested, the purpose of**
314 **the test (e.g., to determine if environmental contamination is present), any limitations on Buyer's testing and any**
315 **other material terms of the contingency.**

316 Buyer agrees to promptly restore the Property to its original condition after Buyer's inspections and testing are completed
317 unless otherwise agreed to with Seller. Buyer agrees to promptly provide copies of all inspection and testing reports to
318 Seller. Seller acknowledges that certain inspections or tests may detect environmental pollution that may be required to be
319 reported to the Wisconsin Department of Natural Resources.

320 ☐ **INSPECTION CONTINGENCY:** This contingency only authorizes inspections, not testing (see lines 305-319).

321 (1) This Offer is contingent upon a qualified independent inspector conducting an inspection of the Property after the date
322 on line 1 of this Offer that discloses no Defects.

323 (2) This Offer is further contingent upon a qualified independent inspector or independent qualified third party performing an
324 inspection of _____

325 _____ (list any Property component(s)
326 to be separately inspected, e.g., dumpsite, timber quality, invasive species, etc.) that discloses no Defects.

327 (3) Buyer may have follow-up inspections recommended in a written report resulting from an authorized inspection, provided
328 they occur prior to the Deadline specified at line 333. Inspection(s) shall be performed by a qualified independent
329 inspector or independent qualified third party.

330 Buyer shall order the inspection(s) and be responsible for all costs of inspection(s).

331 **CAUTION: Buyer should provide sufficient time for the Property inspection and/or any specialized inspection(s),**
332 **as well as any follow-up inspection(s).**

333 This contingency shall be deemed satisfied unless Buyer, within _____ days ("15" if left blank) after acceptance, delivers
334 to Seller a copy of the written inspection report(s) dated after the date on line 1 of this Offer and a written notice listing the
335 Defect(s) identified in those report(s) to which Buyer objects (Notice of Defects).

336 **CAUTION: A proposed amendment is not a Notice of Defects and will not satisfy this notice requirement.**

337 For the purposes of this contingency, Defects do not include structural, mechanical or other conditions the nature and extent
338 of which Buyer had actual knowledge or written notice before signing this Offer.

339 **NOTE: "Defect" as defined on lines 553-555 means a condition that would have a significant adverse effect on the**
340 **value of the Property; that would significantly impair the health or safety of future occupants of the Property; or**
341 **that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life**
342 **of the premises.**

343 **■ RIGHT TO CURE:** Seller (shall)(shall not) **STRIKE ONE** ("shall" if neither is stricken) have the right to cure the Defects.
344 If Seller has the right to cure, Seller may satisfy this contingency by:

345 (1) delivering written notice to Buyer within _____ ("10" if left blank) days after Buyer's delivery of the Notice of Defects
346 stating Seller's election to cure Defects;

347 (2) curing the Defects in a good and workmanlike manner; and

348 (3) delivering to Buyer a written report detailing the work done no later than three days prior to closing.

349 This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written inspection report(s) and:

350 (1) Seller does not have the right to cure; or

351 (2) Seller has the right to cure but:

352 (a) Seller delivers written notice that Seller will not cure; or

353 (b) Seller does not timely deliver the written notice of election to cure.

354 **IF LINE 355 IS NOT MARKED OR IS MARKED N/A LINES 403-414 APPLY.**

355 ☐ **FINANCING COMMITMENT CONTINGENCY:** This Offer is contingent upon Buyer being able to obtain a written
356 _____ [loan type or specific lender, if any] first mortgage loan commitment as described

357 below, within _____ days after acceptance of this Offer. The financing selected shall be in an amount of not less than \$

358 _____ for a term of not less than _____ years, amortized over not less than _____ years. Initial

359 monthly payments of principal and interest shall not exceed \$ _____. Buyer acknowledges that lender's

360 required monthly payments may also include 1/12th of the estimated net annual real estate taxes, hazard insurance
361 premiums, and private mortgage insurance premiums. The mortgage shall not include a prepayment premium. Buyer agrees

362 to pay discount points in an amount not to exceed _____ % ("0" if left blank) of the loan. If Buyer is using multiple

363 sources or obtaining a construction loan or land contract financing, describe at lines 650-664 or in an addendum attached
 364 per line 686. Buyer agrees to pay all customary loan and closing costs, wire fees, and loan origination fees, to promptly
 365 apply for a mortgage loan, and to provide evidence of application promptly upon request of Seller. Seller agrees to allow
 366 lender's appraiser access to the Property.

367 ■ **LOAN AMOUNT ADJUSTMENT:** If the purchase price under this Offer is modified, any financed amount, unless otherwise
 368 provided, shall be adjusted to the same percentage of the purchase price as in this contingency and the monthly payments
 369 shall be adjusted as necessary to maintain the term and amortization stated above.

370 **CHECK AND COMPLETE APPLICABLE FINANCING PROVISION AT LINE 371 or 372.**

371 ☐ **FIXED RATE FINANCING:** The annual rate of interest shall not exceed _____%.

372 ☐ **ADJUSTABLE RATE FINANCING:** The initial interest rate shall not exceed _____%. The initial interest rate
 373 shall be fixed for _____ months, at which time the interest rate may be increased not more than _____% ("2" if
 374 left blank) at the first adjustment and by not more than _____% ("1" if left blank) at each subsequent adjustment.
 375 The maximum interest rate during the mortgage term shall not exceed the initial interest rate plus _____% ("6" if
 376 left blank). Monthly payments of principal and interest may be adjusted to reflect interest changes.

377 ■ **SATISFACTION OF FINANCING COMMITMENT CONTINGENCY:** If Buyer qualifies for the loan described in this Offer
 378 or another loan acceptable to Buyer, Buyer agrees to deliver to Seller a copy of a written loan commitment.

379 This contingency shall be satisfied if, after Buyer's review, Buyer delivers to Seller a copy of a written loan commitment
 380 (even if subject to conditions) that is:

381 (1) signed by Buyer; or

382 (2) accompanied by Buyer's written direction for delivery.

383 Delivery of a loan commitment by Buyer's lender or delivery accompanied by a notice of unacceptability shall not satisfy
 384 this contingency.

385 **CAUTION: The delivered loan commitment may contain conditions Buyer must yet satisfy to obligate the lender to**
 386 **provide the loan. Buyer understands delivery of a loan commitment removes the Financing Commitment**
 387 **Contingency from the Offer and shifts the risk to Buyer if the loan is not funded.**

388 ■ **SELLER TERMINATION RIGHTS:** If Buyer does not deliver a loan commitment on or before the Deadline on line 357.
 389 Seller may terminate this Offer if Seller delivers a written notice of termination to Buyer prior to Seller's Actual Receipt of
 390 written loan commitment from Buyer.

391 ■ **FINANCING COMMITMENT UNAVAILABILITY:** If a financing commitment is not available on the terms stated in this
 392 Offer (and Buyer has not already delivered an acceptable loan commitment for other financing to Seller), Buyer shall
 393 promptly deliver written notice to Seller of same including copies of lender(s)' rejection letter(s) or other evidence of
 394 unavailability.

395 ☐ **SELLER FINANCING:** Seller shall have 10 days after the earlier of:

396 (1) Buyer delivery of written notice of evidence of unavailability as noted in lines 391-394: or

397 (2) the Deadline for delivery of the loan commitment on line 357,

398 to deliver to Buyer written notice of Seller's decision to (finance this transaction with a note and mortgage under the same
 399 terms set forth in this Offer, and this Offer shall remain in full force and effect, with the time for closing extended accordingly.

400 If Seller's notice is not timely given, the option for Seller to provide financing shall be considered waived. Buyer agrees to
 401 cooperate with and authorizes Seller to obtain any credit information reasonably appropriate to determine Buyer's credit
 402 worthiness for Seller financing.

403 **IF THIS OFFER IS NOT CONTINGENT ON FINANCING COMMITMENT** Within 7 days ("7" if left blank) after
 404 acceptance, Buyer shall deliver to Seller either:

405 (1) reasonable written verification from a financial institution or third party in control of Buyer's funds that Buyer has, at
 406 the time of verification, sufficient funds to close; or

407 (2) _____
 408 _____ [Specify documentation Buyer agrees to deliver to Seller].

409 If such written verification or documentation is not delivered, Seller has the right to terminate this Offer by delivering written
 410 notice to Buyer prior to Seller's Actual Receipt of a copy of Buyer's written verification. Buyer may or may not obtain
 411 mortgage financing but does not need the protection of a financing commitment contingency. Seller agrees to allow Buyer's
 412 appraiser access to the Property for purposes of an appraisal. Buyer understands and agrees that this Offer is not subject
 413 to the appraisal meeting any particular value, unless this Offer is subject to an appraisal contingency, nor does the right of
 414 access for an appraisal constitute a financing commitment contingency.

415 ☐ **APPRAISAL CONTINGENCY:** This Offer is contingent upon Buyer or Buyer's lender having the Property appraised
 416 at Buyer's expense by a Wisconsin licensed or certified independent appraiser who issues an appraisal report dated
 417 subsequent to the date stated on line 1 of this Offer, indicating an appraised value for the Property equal to or greater than
 418 the agreed upon purchase price.

419 This contingency shall be deemed satisfied unless Buyer, within _____ days after acceptance, delivers to Seller a copy
 420 of the appraisal report indicating an appraised value less than the agreed upon purchase price, and a written notice objecting
 421 to the appraised value.

422 ■ **RIGHT TO CURE:** Seller (shall)(shall not) **STRIKE ONE** ("shall" if neither is stricken) have the right to cure.

423 If Seller has the right to cure, Seller may satisfy this contingency by delivering written notice to Buyer adjusting the purchase
 424 price to the value shown on the appraisal report within _____ days ("5" if left blank) after Buyer's delivery of the appraisal

Property Address: 291 N Jefferson StRichland Center

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Item 8.

425 report and the notice objecting to the appraised value. Seller and Buyer agree to promptly execute an amendment initiated
 426 by either party after delivery of Seller's notice, solely to reflect the adjusted purchase price.

427 This Offer shall be null and void if Buyer makes timely delivery of the notice objecting to appraised value and the written
 428 appraisal report and:

429 (1) Seller does not have the right to cure; or

430 (2) Seller has the right to cure but:

431 (a) Seller delivers written notice that Seller will not adjust the purchase price; or

432 (b) Seller does not timely deliver the written notice adjusting the purchase price to the value shown on the appraisal
 433 report.

434 **NOTE: An executed FHA, VA or USDA Amendatory clause may supersede this contingency.**

435 ☐ **CLOSING OF BUYER'S PROPERTY CONTINGENCY:** This Offer is contingent upon the closing of the sale of
 436 Buyer's property located at _____

437 no later than _____ (the Deadline). If closing does not occur by the Deadline, this Offer shall
 438 become null and void unless Buyer delivers to Seller, on or before the Deadline, reasonable written verification from a
 439 financial institution or third party in control of Buyer's funds that Buyer has, at the time of verification, sufficient funds to close
 440 or proof of bridge loan financing, along with a written notice waiving this contingency. Delivery of verification or proof of
 441 bridge loan shall not extend the closing date for this Offer.

442 ☐ **BUMP CLAUSE:** If Seller accepts a bona fide secondary offer, Seller may give written notice to Buyer that another
 443 offer has been accepted. If Buyer does not deliver to Seller the documentation listed below within _____ hours ("72" if
 444 left blank) after Buyer's Actual Receipt of said notice, this Offer shall be null and void. Buyer must deliver the following:

445 (1) Written waiver of the Closing of Buyer's Property Contingency if line 435 is marked;

446 (2) Written waiver of _____ (name other contingencies, if any); and

447 (3) Any of the following checked below:

448 ☐ Proof of bridge loan financing.

449 ☐ Proof of ability to close from a financial institution or third party in control of Buyer's funds which shall provide
 450 Seller with reasonable written verification that Buyer has, at the time of verification, sufficient funds to close.

451 Other: _____

452 _____
 453 _____
 454 [insert other requirements, if any (e.g., payment of additional earnest money, etc.)]

455 ☐ **SECONDARY OFFER:** This Offer is secondary to a prior accepted offer. This Offer shall become primary upon
 456 delivery of written notice to Buyer that this Offer is primary. Unless otherwise provided, Seller is not obligated to give Buyer
 457 notice prior to any Deadline, nor is any particular secondary buyer given the right to be made primary ahead of other
 458 secondary buyers. Buyer may declare this Offer null and void by delivering written notice of withdrawal to Seller prior to
 459 delivery of Seller's notice that this Offer is primary. Buyer may not deliver notice of withdrawal earlier than _____ days ("7"
 460 if left blank) after acceptance of this Offer. All other Offer Deadlines that run from acceptance shall run from the time this
 461 Offer becomes primary.

462 **HOMEOWNERS ASSOCIATION** If this Property is subject to a homeowners association, Buyer is aware the Property may
 463 be subject to periodic association fees after closing and one-time fees resulting from transfer of the Property. Any one-time
 464 fees resulting from transfer of the Property shall be paid at closing by (Seller) (Buyer) STRIKE ONE ("Buyer" if neither is
 465 stricken).

466 **CLOSING PRORATIONS** The following items, if applicable, shall be prorated at closing, based upon date of closing values:
 467 real estate taxes, rents, prepaid insurance (if assumed), private and municipal charges, property owners or homeowners
 468 association assessments, fuel and _____.

469 **CAUTION: Provide basis for utility charges, fuel or other prorations if date of closing value will not be used.**

470 Any income, taxes or expenses shall accrue to Seller, and be prorated at closing, through the day prior to closing.

471 Real estate taxes shall be prorated at closing based on CHECK BOX FOR APPLICABLE PRORATION FORMULA:

472 ☒ The net general real estate taxes for the preceding year, or the current year if available (Net general real estate
 473 taxes are defined as general property taxes after state tax credits and lottery credits are deducted.) NOTE: THIS CHOICE
 474 APPLIES IF NO BOX IS CHECKED.

475 ☐ Current assessment times current mill rate (current means as of the date of closing).

476 ☐ Sale price, multiplied by the municipality area-wide percent of fair market value used by the assessor in the prior
 477 year, or current year if known, multiplied by current mill rate (current means as of the date of closing).

478 _____
 479 **CAUTION: Buyer is informed that the actual real estate taxes for the year of closing and subsequent years may be**
 480 **substantially different than the amount used for proration especially in transactions involving new construction,**
 481 **extensive rehabilitation, remodeling or area-wide re-assessment. Buyer is encouraged to contact the local**
 482 **assessor regarding possible tax changes.**

483 ☐ Buyer and Seller agree to re-prorate the real estate taxes, through the day prior to closing based upon the taxes on
 484 the actual tax bill for the year of closing, with Buyer and Seller each owing his or her pro-rata share. Buyer shall, within 5

485 days of receipt, forward a copy of the bill to the forwarding address Seller agrees to provide at closing. The Parties shall
486 re-prorate within 30 days of Buyer's receipt of the actual tax bill. Buyer and Seller agree this is a post-closing obligation
487 and is the responsibility of the Parties to complete, not the responsibility of the real estate Firms in this transaction.

TITLE EVIDENCE

489 ■ **CONVEYANCE OF TITLE:** Upon payment of the purchase price, Seller shall convey the Property by warranty deed
490 (trustee's deed if Seller is a trust, personal representative's deed if Seller is an estate or other conveyance as
491 provided herein), free and clear of all liens and encumbrances, except: municipal and zoning ordinances and agreements
492 entered under them, recorded easements for the distribution of utility and municipal services, recorded building and use
493 restrictions and covenants, present uses of the Property in violation of the foregoing disclosed in Seller's Vacant Land
494 Disclosure Report and in this Offer, general taxes levied in the year of closing and _____

495 _____
496 _____ (insert other allowable exceptions from title, if
497 any) that constitutes merchantable title for purposes of this transaction. Seller, at Seller's cost, shall complete and execute
498 the documents necessary to record the conveyance and pay the Wisconsin Real Estate Transfer Fee.

499 **WARNING: Municipal and zoning ordinances, recorded building and use restrictions, covenants and easements**
500 **may prohibit certain improvements or uses and therefore should be reviewed, particularly if Buyer contemplates**
501 **making improvements to Property or a use other than the current use.**

502 ■ **TITLE EVIDENCE:** Seller shall give evidence of title in the form of an owner's policy of title insurance in the amount of
503 the purchase price on a current ALTA form issued by an insurer licensed to write title insurance in Wisconsin. Seller shall
504 pay all costs of providing title evidence to Buyer. Buyer shall pay the costs of providing the title evidence required by Buyer's
505 lender and recording the deed or other conveyance.

506 ■ **GAP ENDORSEMENT:** Seller shall provide a "gap" endorsement or equivalent gap coverage at (Seller's)(Buyer's)
507 **STRIKE ONE** ("Seller's" if neither stricken) cost to provide coverage for any liens or encumbrances first filed or recorded
508 after the commitment date of the title insurance commitment and before the deed is recorded, subject to the title insurance
509 policy conditions, exclusions and exceptions, provided the title company will issue the coverage. If a gap endorsement or
510 equivalent gap coverage is not available, Buyer may give written notice that title is not acceptable for closing (see lines 516-
511 523).

512 ■ **DELIVERY OF MERCHANTABLE TITLE:** The required title insurance commitment shall be delivered to Buyer's attorney
513 or Buyer not more than _____ days after acceptance ("15" if left blank), showing title to the Property as of a date no more
514 than 15 days before delivery of such title evidence to be merchantable per lines 489-498, subject only to liens which will be
515 paid out of the proceeds of closing and standard title insurance requirements and exceptions, as appropriate.

516 ■ **TITLE NOT ACCEPTABLE FOR CLOSING:** If title is not acceptable for closing, Buyer shall notify Seller in writing of
517 objections to title within _____ days ("15" if left blank) after delivery of the title commitment to Buyer or Buyer's attorney. In
518 such event, Seller shall have _____ days ("15" if left blank) from Buyer's delivery of the notice stating title objections, to
519 deliver notice to Buyer stating Seller's election to remove the objections by the time set for closing. If Seller is unable to
520 remove said objections, Buyer shall have five days from receipt of notice thereof, to deliver written notice waiving the
521 objections, and the time for closing shall be extended accordingly. If Buyer does not waive the objections, Buyer shall deliver
522 written notice of termination and this Offer shall be null and void. Providing title evidence acceptable for closing does not
523 extinguish Seller's obligations to give merchantable title to Buyer.

524 ■ **SPECIAL ASSESSMENTS/OTHER EXPENSES:** Special assessments, if any, levied or for work actually commenced
525 prior to the date stated on line 1 of this Offer shall be paid by Seller no later than closing. All other special assessments
526 shall be paid by Buyer. "Levied" means the local municipal governing body has adopted and published a final resolution
527 describing the planned improvements and the assessment of benefits.

528 **CAUTION: Consider a special agreement if area assessments, property owners association assessments, special**
529 **charges for current services under Wis. Stat. § 66.0627 or other expenses are contemplated. "Other expenses" are**
530 **one-time charges or ongoing use fees for public improvements (other than those resulting in special assessments)**
531 **relating to curb, gutter, street, sidewalk, municipal water, sanitary and storm water and storm sewer (including all**
532 **sewer mains and hook-up/connection and interceptor charges), parks, street lighting and street trees, and impact**
533 **fees for other public facilities, as defined in Wis. Stat. § 66.0617(1)(f).**

534 **LEASED PROPERTY** If Property is currently leased and lease(s) extend beyond closing, Seller shall assign Seller's rights
535 under said lease(s) and transfer all security deposits and prepaid rents thereunder to Buyer at closing. The terms of the
536 (written) (oral) **STRIKE ONE** lease(s), if any, are _____

537 _____
538 _____ . Insert additional terms, if any, at lines 650-664 or attach as an addendum per line 686.

DEFINITIONS

540 ■ **ACTUAL RECEIPT:** "Actual Receipt" means that a Party, not the Party's recipient for delivery, if any, has the document
541 or written notice physically in the Party's possession, regardless of the method of delivery. If the document or written notice
542 is electronically delivered, Actual Receipt shall occur when the Party opens the electronic transmission.

543 ■ **BUSINESS DAY:** "Business Day" means a calendar day other than Saturday, Sunday, any legal public holiday under
544 Wisconsin or Federal law, and any other day designated by the President such that the postal service does not receive

545 registered mail or make regular deliveries on that day.

546 ■ **DEADLINES:** "Deadlines" expressed as a number of "days" from an event, such as acceptance, are calculated by
547 excluding the day the event occurred and by counting subsequent calendar days. The Deadline expires at Midnight on the
548 last day. Additionally, Deadlines expressed as a specific number of Business Days are calculated in the same manner
549 except that only Business Days are counted while other days are excluded. Deadlines expressed as a specific number of
550 "hours" from the occurrence of an event, such as receipt of a notice, are calculated from the exact time of the event, and by
551 counting 24 hours per calendar day. Deadlines expressed as a specific day of the calendar year or as the day of a specific
552 event, such as closing, expire at Midnight of that day. "Midnight" is defined as 11:59 p.m. Central Time.

553 ■ **DEFECT:** "Defect" means a condition that would have a significant adverse effect on the value of the Property; that would
554 significantly impair the health or safety of future occupants of the Property; or that if not repaired, removed or replaced would
555 significantly shorten or adversely affect the expected normal life of the premises.

556 ■ **FIRM:** "Firm" means a licensed sole proprietor broker or a licensed broker business entity.

557 ■ **PARTY:** "Party" means the Buyer or the Seller; "Parties" refers to both the buyer and the Seller.

558 ■ **PROPERTY:** Unless otherwise stated, "Property" means the real estate described at lines 4-8.

559 **INCLUSION OF OPTIONAL PROVISIONS** Terms of this Offer that are preceded by an OPEN BOX (☐) are part of
560 this offer ONLY if the box is marked such as with an "X". They are not part of this offer if marked "N/A" or are left blank.

561 **PROPERTY DIMENSIONS AND SURVEYS** Buyer acknowledges that any land dimensions, or total acreage or square
562 footage figures, provided to Buyer by Seller or by a Firm or its agents, may be approximate because of rounding, formulas
563 used or other reasons, unless verified by survey or other means.

564 **CAUTION: Buyer should verify total square footage formula, total square footage/acreage figures, and land**
565 **dimensions, if material.**

566 **DISTRIBUTION OF INFORMATION** Buyer and Seller authorize the agents of Buyer and Seller to: (i) distribute copies of
567 the Offer to Buyer's lender, appraisers, title insurance companies and any other settlement service providers for the
568 transaction as defined by the Real Estate Settlement Procedures Act (RESPA); (ii) report sales and financing concession
569 data to multiple listing service sold databases; (iii) provide active listing, pending sale, closed sale and financing concession
570 information and data, and related information regarding seller contributions, incentives or assistance, and third party gifts,
571 to appraisers researching comparable sales, market conditions and listings, upon inquiry; and (iv) distribute copies of this
572 Offer to the seller or seller's agent of another property that Seller intends on purchasing.

573 **MAINTENANCE** Seller shall maintain the Property and all personal property included in the purchase price until the earlier
574 of closing or Buyer's occupancy, in materially the same condition it was in as of the date on line 1 of this Offer, except for
575 ordinary wear and tear.

576 **PROPERTY DAMAGE BETWEEN ACCEPTANCE AND CLOSING** If, prior to closing, the Property is damaged in an
577 amount not more than five percent of the purchase price, other than normal wear and tear, Seller shall promptly notify Buyer
578 in writing, and will be obligated to restore the Property to materially the same condition it was in as of the date on line 1 of
579 this Offer. Seller shall provide Buyer with copies of all required permits and lien waivers for the lienable repairs no later than
580 closing. If the amount of damage exceeds five percent of the purchase price, Seller shall promptly notify Buyer in writing of
581 the damage and this Offer may be terminated at option of Buyer. Should Buyer elect to carry out this Offer despite such
582 damage, Buyer shall be entitled to the insurance proceeds, if any, relating to the damage to the Property, plus a credit
583 towards the purchase price equal to the amount of Seller's deductible on such policy, if any. However, if this sale is financed
584 by a land contract or a mortgage to Seller, any insurance proceeds shall be held in trust for the sole purpose of restoring
585 the Property.

586 **BUYER'S PRE-CLOSING WALK-THROUGH** Within three days prior to closing, at a reasonable time pre-approved by
587 Seller or Seller's agent, Buyer shall have the right to walk through the Property to determine that there has been no
588 significant change in the condition of the Property, except for ordinary wear and tear and changes approved by Buyer, and
589 that any Defects Seller has agreed to cure have been repaired in the manner agreed to by the Parties.

590 **OCCUPANCY** Occupancy of the entire Property shall be given to Buyer at time of closing unless otherwise provided in
591 this Offer at lines 534-538 or in an addendum attached per line 686, or lines 650-664 if the Property is leased. At time of
592 Buyer's occupancy, Property shall be free of all debris, refuse, and personal property except for personal property belonging
593 to current tenants, or sold to Buyer or left with Buyer's consent. Occupancy shall be given subject to tenant's rights, if any.

594 **DEFAULT** Seller and Buyer each have the legal duty to use good faith and due diligence in completing the terms and
595 conditions of this Offer. A material failure to perform any obligation under this Offer is a default that may subject the defaulting
596 party to liability for damages or other legal remedies.

597 If Buyer defaults, Seller may:

- 598 (1) sue for specific performance and request the earnest money as partial payment of the purchase price; or
599 (2) terminate the Offer and have the option to: (a) request the earnest money as liquidated damages; or (b) sue for actual
600 damages.

601 If Seller defaults, Buyer may:

- 602 (1) sue for specific performance; or
603 (2) terminate the Offer and request the return of the earnest money, sue for actual damages, or both.

604 In addition, the Parties may seek any other remedies available in law or equity. The Parties understand that the availability
 605 of any judicial remedy will depend upon the circumstances of the situation and the discretion of the courts. If either Party
 606 defaults, the Parties may renegotiate the Offer or seek nonjudicial dispute resolution instead of the remedies outlined above.
 607 By agreeing to binding arbitration, the Parties may lose the right to litigate in a court of law those disputes covered by the
 608 arbitration agreement.

609 **NOTE: IF ACCEPTED, THIS OFFER CAN CREATE A LEGALLY ENFORCEABLE CONTRACT. BOTH PARTIES**
 610 **SHOULD READ THIS DOCUMENT CAREFULLY. THE FIRM AND ITS AGENTS MAY PROVIDE A GENERAL**
 611 **EXPLANATION OF THE PROVISIONS OF THE OFFER BUT ARE PROHIBITED BY LAW FROM GIVING ADVICE OR**
 612 **OPINIONS CONCERNING YOUR LEGAL RIGHTS UNDER THIS OFFER OR HOW TITLE SHOULD BE TAKEN AT**
 613 **CLOSING. AN ATTORNEY SHOULD BE CONSULTED IF LEGAL ADVICE IS NEEDED.**

614 **ENTIRE CONTRACT** This Offer, including any amendments to it, contains the entire agreement of the Buyer and Seller
 615 regarding the transaction. All prior negotiations and discussions have been merged into this Offer. This agreement binds
 616 and inures to the benefit of the Parties to this Offer and their successors in interest.

617 **NOTICE ABOUT SEX OFFENDER REGISTRY** You may obtain information about the sex offender registry and persons
 618 registered with the registry by contacting the Wisconsin Department of Corrections on the Internet at <http://www.doc.wi.gov>
 619 or by telephone at (608) 240-5830.

620 **FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT (FIRPTA)** Section 1445 of the Internal Revenue Code (IRC)
 621 provides that a transferee (Buyer) of a United States real property interest must pay or withhold as a tax up to 15% of the
 622 total "Amount Realized" in the sale if the transferor (Seller) is a "Foreign Person" and no exception from FIRPTA withholding
 623 applies. A "Foreign Person" is a nonresident alien individual, foreign corporation, foreign partnership, foreign trust, or foreign
 624 estate. The "Amount Realized" is the sum of the cash paid, the fair market value of other property transferred, and the
 625 amount of any liability assumed by Buyer.

626 **CAUTION: Under this law if Seller is a Foreign Person, and Buyer does not pay or withhold the tax amount, Buyer**
 627 **may be held directly liable by the U.S. Internal Revenue Service for the unpaid tax and a tax lien may be placed**
 628 **upon the Property.**

629 Seller hereby represents that Seller is a non-Foreign Person, unless (1) Seller represents Seller is a Foreign Person in a
 630 condition report incorporated in this Offer per lines 94-97, or (2) no later than 10 days after acceptance, Seller delivers
 631 notice to Buyer that Seller is a Foreign Person, in which cases the provisions on lines 637-639 apply.

632 **IF SELLER IS A NON-FOREIGN PERSON.** Seller shall, no later than closing, execute and deliver to Buyer, or a qualified
 633 substitute (attorney or title company as stated in IRC § 1445), a sworn certification under penalties of perjury of Seller's
 634 non-foreign status in accordance with IRC § 1445. If Seller fails to timely deliver certification of Seller's non-foreign status,
 635 Buyer shall: (1) withhold the amount required to be withheld pursuant to IRC § 1445; or, (2) declare Seller in default of this
 636 Offer and proceed under lines 601-608.

637 **IF SELLER IS A FOREIGN PERSON.** If Seller has represented that Seller is a Foreign Person, Buyer shall withhold the
 638 amount required to be withheld pursuant to IRC § 1445 at closing unless the Parties have amended this Offer regarding
 639 amounts to be withheld, any withholding exemption to be applied, or other resolution of this provision.

640 **COMPLIANCE WITH FIRPTA.** Buyer and Seller shall complete, execute, and deliver, on or before closing, any instrument,
 641 affidavit, or statement needed to comply with FIRPTA, including withholding forms. If withholding is required under IRC
 642 §1445, and the net proceeds due Seller are not sufficient to satisfy the withholding required in this transaction, Seller shall
 643 deliver to Buyer, at closing, the additional funds necessary to satisfy the applicable withholding requirement. Seller also
 644 shall pay to Buyer an amount not to exceed \$1,000 for actual costs associated with the filing and administration of forms,
 645 affidavits, and certificates necessary for FIRPTA withholding and any withholding agent fees.

646 **Any representations made by Seller with respect to FIRPTA shall survive the closing and delivery of the deed.**

647 Firms, Agents, and Title Companies are not responsible for determining FIRPTA status or whether any FIRPTA exemption
 648 applies. The Parties are advised to consult with their respective independent legal counsel and tax advisors regarding
 649 FIRPTA.

650 **ADDITIONAL PROVISIONS/CONTINGENCIES** 1. This a cash offer.

651 2. Development Agreement shall be signed and notarized no later than closing date.

652 3. The developer is responsible for any and all sidewalk replacement that pertains to the lot.

653 4. City warrants that sewer and water laterals are available to the lot on the lot side of the

654 curb. If laterals are not present to the lot as described, the city will cover all costs associated
 655 with providing them to that point. The developer is responsible for running laterals the
 656 remaining distance to the new building structure and for second water shutoff.

657 5. If requested, the City will remove the tree near the water shut off, but not remove the stump.

658 All other tree removal from the site will be the developer's responsibility and at their cost.

659 6. Buyer is ENS Developments LLC. (Elijah L. Adams, Nathan P Olson. Scotty D. Wallace)

660 7. Buyer shall pay \$500 commission and \$495 Broker Admin Comm to Keller Williams Madison.

661 A total of \$995 shall be paid on day of closing.

662 8. If Seller receives competing offer(s), Buyer agrees to pay \$500 more than competing offer, up
 663 to a maximum of \$15,000 provided Seller delivers a copy of the entire offer to Buyer Agent within 2
 664 days of receipt of said competing offer. Buyer and Seller then agree to amend the purchase price.

665 **DELIVERY OF DOCUMENTS AND WRITTEN NOTICES** Unless otherwise stated in this Offer, delivery of documents and
666 written notices to a Party shall be effective only when accomplished by one of the authorized methods specified at lines
667 668-683.

668 (1) Personal: giving the document or written notice personally to the Party, or the Party's recipient for delivery if named at
669 line 670 or 671.

670 Name of Seller's recipient for delivery, if any: Jasen Glasbrenner. Richland Center Development

671 Name of Buyer's recipient for delivery, if any: Kathi S Schmidt. Keller Williams Madison

672 (2) Fax: fax transmission of the document or written notice to the following number:

673 Seller: () Buyer: ()

674 ☐ (3) Commercial: depositing the document or written notice, fees prepaid or charged to an account, with a commercial
675 delivery service, addressed either to the Party, or to the Party's recipient for delivery, for delivery to the Party's address at
676 line 679 or 680.

677 ☐ (4) U.S. Mail: depositing the document or written notice, postage prepaid, in the U.S. Mail, addressed either to the
678 Party, or to the Party's recipient for delivery, for delivery to the Party's address.

679 Address for Seller:

680 Address for Buyer:

681 ☐ (5) Email: electronically transmitting the document or written notice to the email address.

682 Email Address for Seller: jasen.glasbrenner@co.richland.wi.us

683 Email Address for Buyer: katschmidt@kw.com

684 **PERSONAL DELIVERY/ACTUAL RECEIPT** Personal delivery to, or Actual Receipt by, any named Buyer or Seller
685 constitutes personal delivery to, or Actual Receipt by, all Buyers or Sellers.

686 ☐ **ADDENDA:** The attached _____ is/are made part of this Offer.

687 This Offer was drafted by [Licensee and Firm] Kathi S Schmidt - keller williams madison

688

DocuSigned by:
689 (x)  3/1/2024 | 8:57 PST
690 Buyer's Signature ▲ Print Name Here ► ENS Developments LLC - Elijah L. Adams Date ▲

DocuSigned by:  24EE3023444499
DocuSigned by:  370C92E89DCE48F
3/1/2024 | 10:44 CST

693 SELLER ACCEPTS THIS OFFER. THE WARRANTIES, REPRESENTATIONS AND COVENANTS MADE IN THIS
694 OFFER SURVIVE CLOSING AND THE CONVEYANCE OF THE PROPERTY. SELLER AGREES TO CONVEY THE
695 PROPERTY ON THE TERMS AND CONDITIONS AS SET FORTH HEREIN AND ACKNOWLEDGES RECEIPT OF A
696 COPY OF THIS OFFER.

DocuSigned by:
697 (x) *Jasen Glasbrenner, EDD - City of Richland Center* 3/6/2024 | 3:28 C
698  Seller's Signature ▲ Print Name Here ► City of Richland center Date ▲

699 (x)
700 Seller's Signature ▲ Print Name Here ► Date ▲

701 This Offer was presented to Seller by [Licensee and Firm] Kathi S Schmidt - Keller Williams Madison

702 on ~~02/29/2024~~ 03/01/2024 at 11:40 am a.m./p.m.

703 This Offer is rejected _____ This Offer is countered [See attached counter] _____
704 Seller Initials ▲ Date ▲ Seller Initials ▲ Date ▲

CITY OF RICHLAND CENTER AGENDA ITEM DATA SHEET

Agenda Item: 2027 EMS Contract with Richland County

Meeting Date(s): General Government Committee on 10/27/2026 and Common Council on 11/3/2026

Prepared by: Ashley Oliphant, City Administrator

Background: The City contracts with Richland County for EMS. The current contract ends December 31, 2026. The County's plans for 2027 have changed several times:

May 19, 2026: The County Board adopted Resolution No. 26-22, creating a countywide emergency medical system and directing the County to levy above its state levy limit to fund it starting in 2027, as allowed by Wis. Stat. § 66.0602(3)(e)6.

September 10, 2026: The County Executive and Finance Committee decided that only one-third of 911 dispatch and radio tower costs would be levied above the limit as countywide EMS. The County would not levy any money, above or below the limit, for municipal ambulance costs.

September 16, 2026: The County Administrator sent 2027 terms to the 12 participating municipalities. The 2027 ambulance budget was \$357,000, with the County paying \$75,000 and the municipalities paying \$282,000. Costs were split by 2020 census population instead of call volume as in 2026. The City's full-year share was \$126,336 (44.8%). Municipalities were asked to commit by October 15.

September 23, 2026: The City Administrator replied that the City wished to continue receiving service under the countywide system adopted in Resolution 26-22. She asked whether the County had amended, rescinded or replaced that resolution, and said the City was willing to work with the County and the other municipalities to reach terms all could agree to.

September 28, 2026: The County Administrator replied that Resolution 26-22 had not been changed, that the County was still proceeding with a countywide emergency medical system for 2027, and that contracts would be offered to the 12 municipalities *after* October 15. That evening, the WTA Richland Unit EMS Committee consisting of the 12 municipalities using Richland Ambulance found that taking over the County ambulance service would not be workable. It voted 11-0 to issue a request for proposals to select a different third-party ambulance provider.

October 20, 2026: Purportedly because not all municipalities committed, the County Board adopted Resolution No. 26-65. It rescinds Resolutions 26-22 and 26-34, ends County ambulance service at 11:59 p.m. on June 30, 2027, and offers a six-month contract for January through June 2027. Municipalities must sign and return it by December 1, 2026. If they do not, the offer is withdrawn and the County will report the failure to contract to state agencies, including the Department of Health Services and the Department of Revenue.

October 21, 2026: County representatives told the City Administrator the decision is final, but the County may be flexible on the end date, such as through August 2027, if a new provider is not ready by July 1. The County Administrator further advised a contract with a December 1 return deadline would be sent soon.

The County has not yet sent the City a contract. The attached draft is from the County Board packet. The City Attorney has reviewed the resolution and draft contract and found no legally objectionable terms.

Key contract terms:

Term: Effective when signed by both parties and ends at 11:59 p.m. on June 30, 2027. Either party may end it early with 60 days written notice.

Cost: \$63,168 for the City, based on population. Billed quarterly, due within 30 days of each invoice. No added fees without written agreement.

County duties: Provide licensed ambulance service, staff, vehicles, equipment, training, records, and insurance. Provide a call summary within 60 days after the contract ends.

City duties: Maintain roads, enforce address numbering, and enforce the driveway ordinance.

Options: The City is not required by law to provide ambulance service, but has arranged it for residents for many years. Regardless of this contract, County ambulance service ends June 30, 2027. The City's options are:

1. Sign the six-month contract and use the time to secure a new provider. The 12 affected municipalities are working together on a request for proposals so a new provider is in place by July 1, 2027.
2. Contract with a different provider starting January 1, 2027. This is not possible in the time available.
3. Start a City or joint municipal service. This is not realistic in the time available.
4. Not arrange ambulance service. The full impact on residents' access to emergency medical care is unclear.

Financial Impact: \$63,168 for January through June 2027. This is half of the \$126,336 full-year share the County quoted on September 16. For comparison, the City paid \$157,275 for all of 2026.

Funding Source: 2027 Operating Budget

Recommended Action:

GENERAL GOVERNMENT: Motion to recommend that the Common Council approve the Richland County EMS Service Contract for January 1 through June 30, 2027, in an amount of \$63,168, substantially in the form presented, and authorize the Mayor and City Clerk to sign it and return it to the County by December 1, 2026.

COUNCIL: Motion to approve the Richland County EMS Service Contract for January 1 through June 30, 2027, in an amount of \$63,168, substantially in the form presented, and authorize the Mayor and City Clerk to sign it and return it to the County by December 1, 2026.

Attachment(s): Richland County Resolution No. 26-22 (May 19, 2026); County Administrator letter to municipalities with cost allocation (September 16, 2026); Richland County Resolution No. 26-65 and draft EMS Service Contract from the October 20, 2026 County Board packet

RESOLUTION NO. 26 – 22

Resolution To Create A Countywide Emergency Response Medical System And To Levy Outside Of The Levy Limit For The Provision Of Those Services.

WHEREAS Wisconsin State Statue 66.0602 (3) (e) 6 allows counties the exception to levy outside of the levy limit for a countywide emergency medical system, and

WHEREAS some municipalities across the county are unable to fund emergency medical services and have asked the county to use the levy limit exception to fund emergency services across the county, and

WHEREAS utilizing this exemption will add an additional tax to all property tax owners throughout Richland County, and

WHEREAS the Executive and Finance Committee has carefully reviewed this resolution, and

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that a countywide emergency response system be created, and

BE IT FURTHER RESOLVED that starting in 2027, the county will levy outside of the levy limit to fund a countywide emergency medical system, and

BE IT FURTHER RESOLVED that the Administrator is directed to create a fair and equitable distribution of the funds, and

BE IT FURTHER RESOLVED this is effective upon passage and publication.

VOTE ON FOREGOING RESOLUTION		RESOLUTION OFFERED BY THE EXECUTIVE & FINANCE STANDING COMMITTEE (12 MAY 2026)	
AYES_____	NOES_____		
RESOLUTION _____		FOR	AGAINST
MYRANDA H. HEGE	LARRY ENGEL	X	
DEPUTY COUNTY CLERK	KERRY SEVERSON	X	
	SANDRA KRAMER	X	
DATED: MAY 19, 2026	RANDY SCHOONOVER	X	
	MARC COUEY		
	MELVIN FRANK		
	SHIRLEY WELTE	X	
	ROD PERRY	X	
	TIFFANY THOMPSON	X	

**Tricia Clements, Administrator**

181 W Seminary St, 3rd Fl
Richland Center, WI 53581
Office: (608)647-2197 FAX: (608)647-6134
Email: tricia.clements@co.richland.wi.us

September 16, 2026

Municipal Clerks
City of Richland Center

Towns of Akan, Dayton, Eagle, Henrietta, Ithaca, Marshall, Orion, Rockbridge, Richland, and Willow
Village of Boaz

Dear Municipal Clerks:

At the September 10, 2026, Executive and Finance Committee meeting discussion was held about what items are to be included in Richland County's Countywide Emergency Medical System for purposes of establishing the County's 2027 tax levy. The decision was made that services that equally cover the county will be considered allowable expenses, and thus eligible for inclusion on the levy above the County's statutory levy cap, which will be 911 dispatch expenses and radio tower. These two services cover all residents when medical, fire or police assistance is needed. Based on the multiple uses of these systems, only a third of the costs will be considered (i.e., EMS).

The County will NOT be levying any money (above or below the statutory levy cap) for purposes of funding any municipality costs related to emergency medical services. Because of this, the committee instructed the Administrator to place \$75,000 into the ambulance budget to cover a portion of the budgetary shortfall. The total budget for Richland EMS for 2027 is \$357,000. The total contribution from the participating municipalities would be \$282,000.

Last year, the total cost was divided among the participating municipalities based on call numbers. That process was not a smooth process and overall, municipalities did not feel that was a good way to distribute the costs. I have calculated the cost per municipality based on population, using 2020 census data. A copy of the spreadsheet showing the calculation is enclosed. If the municipalities would like to propose a different option that would be supported by all 12, we would be open to that provided we reach an agreement on or before October 15, 2026.

Please let us know by October 15, 2026 if you plan to continue to receive EMS through Richland EMS. If we do not hear from you, we will assume you will be receiving your services elsewhere. Soon after October 15, we will advise all municipalities as to next steps.

Sincerely,

Tricia Clements, Administrator
Richland County

CC Richland County Board of Supervisors

Municipality	Population	% Population based on 12 municipalities served by Richland		
		Requested 2027 Payment for Richland EMS	EMS	EMS
Akan	391	\$ 9,588.00		3.4%
Boaz	129	\$ 3,102.00		1.1%
Dayton	763	\$ 18,894.00		6.7%
Eagle	492	\$ 12,126.00		4.3%
Henrietta	435	\$ 10,716.00		3.8%
Ithaca	633	\$ 15,510.00		5.5%
Marshall	540	\$ 13,254.00		4.7%
Orion	541	\$ 13,254.00		4.7%
Richland Center	5114	\$ 126,336.00		44.8%
Rockbridge	697	\$ 17,202.00		6.1%
Richland	1175	\$ 29,046.00		10.3%
Willow	496	\$ 12,126.00		4.3%

RESOLUTION NO. 26 - 65

A Resolution to Rescind Resolution 26-22 and Resolution 26-34 and Update Plan for Richland County EMS

WHEREAS, in Resolution 26-22 and Resolution 26-34, the Richland County Board of Supervisors approved countywide emergency medical response for Richland County, and

WHEREAS, the Board previously approved funding to provide EMS services throughout the county, *i.e.*, countywide EMS, to be funded through a tax levy above the county's statutory levy limit, and

WHEREAS, multiple towns passed resolutions to authorize joint legal and regulatory action against the county based upon an argument that the county's plan was not "countywide EMS" such that the exception to the county's levy limit would not apply for purposes of funding the service, and

WHEREAS, the county has determined that the legal and regulatory uncertainty surrounding the proposed countywide EMS plan creates an untenable situation in that even if the county prevails in arguing its proposal provides "countywide EMS," there are many towns within the county that would nonetheless be upset with the program because of a belief that it would be an inequitable distribution of the tax burden given certain towns' provision of EMS through a different service, and

WHEREAS, in light of the above considerations, the county now needs to revise its plan regarding Richland County EMS such that the ambulance service is not supported by a tax levy above the county's statutory levy cap and the only expenses the county will claim above the levy limit related to EMS dispatch and communication, which will continue to be countywide, and

WHEREAS, the 12 participating municipalities were notified on September 16, 2026 of the county's unwillingness to levy above the statutory limit to fund the ambulance service, and were provided rates for 2027, along with a deadline to commit to contracting, and

WHEREAS, not all municipalities provided a commitment by October 15, 2026 to contract with Richland Ambulance in 2027, and

WHEREAS, Richland County lacks the financial resources necessary to continue to run the service without the financial assistance of the participating municipalities, and

WHEREAS, the county intends to continue its ambulance service until 11:59 p.m. on June 30, 2027 which will (a) ensure the staff of Richland Ambulance Service are provided a severance package to allow for transition to new employment, (b) ensure that the entire county population has access to an ambulance service until June 30, 2027, and (c) provide the municipalities with ample opportunity to find an alternate provider, and

WHEREAS, this Resolution is intended to fully replace the county's plans set forth in Resolutions 26-22 and 26-34.

NOW THEREFORE BE IT RESOLVED that Resolutions 26-22 and 26-34 are hereby rescinded in their entirety and shall have no further legal force or effect, and

BE IT FURTHER RESOLVED that Richland Ambulance shall cease providing emergency medical response services at 11:59 p.m. on June 30, 2027, and

BE IT FURTHER RESOLVED that the County Administrator is directed to offer a six-month contract covering the months of January through June of 2027 to the municipalities that purchased EMS services from

Richland Ambulance in 2026 with terms substantially similar to the terms set forth in the contract attached to this Resolution and labeled Exhibit A, and

BE IT FURTHER RESOLVED that if a municipality that purchased EMS services from Richland Ambulance in 2026 fails to sign the six-month contract referenced above and provide a copy of the signed contract to the County Administrator on or before December 1, 2026 any offer to contract with such municipality is revoked and rescinded and the County Administrator is instructed to provide information regarding the failure to contract to the appropriate regulatory authorities including, without limitation, the Department of Health Services and Department of Revenue, and

BE IT FURTHER RESOLVED that the County Administrator is authorized and directed to take any and all such further action necessary to implement the terms of this Resolution.

BE IT FURTHER RESOLVED this is effective immediately upon passage.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE EXECUTIVE & FINANCE STANDING COMMITTEE (OCTOBER 15, 2026)

AYES_____ NOES_____

RESOLUTION _____

FOR AGAINST

JEFFREY C. HARRISON
COUNTY CLERK

STEVE CARROW	
LARRY ENGEL	X
KERRY SEVERSON	X
SANDRA KRAMER	X
RANDY SCHOONOVER	X
MARC COUEY	X
MELVIN FRANK	X
SHIRLEY WELTE	X
TIFFANY THOMPSON	X

DATED: OCTOBER 20, 2026

RICHLAND COUNTY EMS SERVICE CONTRACT

RECITALS

WHEREAS the City / Town / Village of (“Municipality”), being without its own emergency medical services (“EMS services”), finds it necessary to contract with Richland County Ambulance Services (“County”) to provide these services to the citizens and property of this community and those traveling through this community from January through June of 2027; and

WHEREAS the parties deem it to be in the best interest of the Municipality to maximize its EMS services protection by entering into this collaborative Agreement regarding the provision of such services; and

WHEREAS the Municipality deems it to be in its best interest to maximize EMS services and to minimize the cost to its citizens and property taxpayers by entering into this Agreement for EMS services with the County; and

WHEREAS Wis. Stat. § 66.0301 allows municipalities to contract with other municipalities for EMS services.

NOW THEREFORE BE IT RESOLVED that, for good and proper consideration, the parties’ agreement as to the sufficiency of which is signified by the signatures below, the Municipality enters into the following agreement with the County for EMS services:

SECTION 1: COUNTY RESPONSIBILITIES

1.) **Services Provided.** County shall provide Municipality with EMS services consistent with its licensure utilizing County’s facilities, equipment and personnel pursuant to this Agreement. Services shall include, but not be limited to: determining the operational policies for the service; providing for and housing staff necessary to operate the service; providing housing, maintaining, inspecting, repairing, and replacing all supplies, equipment, and vehicles used in the service; providing related management, billing and accounting services.

County shall comply with all applicable federal and state statutes, regulations, and administrative codes relating to governing licensed EMS providers, their employees, and their agents. County will also make best efforts to comply with the most recent version of the Wisconsin Department of Health Service’s “Wisconsin EMS Protocols.” Furthermore, County shall comply with such standards and procedures for occupational health and safety, patient care, privacy, and equipment reliability as may otherwise be required by applicable statutes, codes, and regulations, or conditions of insurability.

2.) **Licensure.** County shall obtain and maintain in force all required licenses for providing emergency medical services pursuant to this Agreement. This includes, but is not

limited to, ambulance provider licenses and emergency medical provider practitioner licenses, certifications and training permits as required by federal and state law.

3.) **Training.** County shall continue its ongoing in-service training program for the purpose of maintaining the skill, proficiency, and training level of its licensed emergency medical practitioners, and vehicle operators. The training shall be provided to ensure all staff, whether employed or independent contractors, are trained at a minimum level satisfying all federal, state and local regulations, and/or conditions of insurability.

4.) **Records and Reporting.** County shall prepare and maintain necessary records to meet all federal, state and local reporting requirements, as well as any reporting required by insurance carriers. County shall prepare and provide to the Municipality a statistical summary of actual EMS calls, including a breakdown of calls by type within sixty (60) days of this Contract's termination.

County shall keep a complete record of ambulance service on an approved form as required by the State of Wisconsin. Parties acknowledge that the County is a governmental entity subject to various open records laws and shall provide Municipality and any other requestor all records that are subject to said laws and from which it is not precluded from releasing by applicable privacy and confidentiality laws.

5.) **Insurance Coverage.** County shall maintain liability, errors and omissions, motor vehicle collision, workers' compensation, and liability coverage for all County personnel performing services pursuant to this Agreement.

SECTION 2: MUNICIPALITY OBLIGATIONS

6.) **Road Maintenance.** Municipality shall maintain and repair all roads within its jurisdiction that are within the service area in a reasonable manner to facilitate the safe and efficient provision of EMS services. Municipality shall notify County in advance, where possible, of road maintenance work or closings that might affect the normal routing of ambulances in response to an emergency call.

7.) **Rural Identification Numbers.** To ensure the quick and accurate identification of business and residential addresses during an emergency response, Municipality shall enforce the proper display of identification numbers in conformance with the system and standards established by the county.

8.) **Driveway Ordinance.** Municipality has adopted a driveway ordinance ensuring County will have safe access to property within the service area. Municipality shall hold all property owners or occupants responsible for complying with the ordinance.

SECTION 3: FINANCIAL ARRANGEMENTS

9.) **Formula for Expense Allocation.** County has distributed the total financial commitment necessary for the Ambulance Service based on the population of each of the

municipalities. Each municipality shall be charged the following amounts for services:

Municipality	Requested 2027 Payment for Richland EMS
Akan	\$ 4,794.00
Boaz	\$ 1,551.00
Dayton	\$ 9,447.00
Eagle	\$ 6,063.00
Henrietta	\$ 5,358.00
Ithaca	\$ 7,755.00
Marshall	\$ 6,627.00
Orion	\$ 6,627.00
Richland Center	\$ 63,168.00
Rockbridge	\$ 8,601.00
Richland	\$ 14,523.00
Willow	\$ 6,063.00

10.) **Invoicing.** County shall provide the Municipality with a quarterly invoice for all expenses. Invoices are due within thirty (30) days of receipt.

11.) **Additional Fees Prohibited.** County shall not add any additional fees to those assessed by this Agreement, such as fees to cover special events, unless first agreed upon in writing by the parties.

12.) **Auditing.** County's audit results are available as a public record, accessible as described in Section 1(4).

SECTION 4: ADDITIONAL AGREEMENT TERMS

13.) **Non-Discrimination.** County shall not discriminate in the provision of services, employment practices, or in the allocation of benefits based on color, race, religion, national origin, sex, age, marital status, physical or cognitive disability in accordance with federal, state, and local laws.

14.) **Limit on Relationship of the Parties.** Municipality acknowledges that nothing in this Agreement shall create any relationship between the parties other than that described herein. County and its employees shall be independent contractors. County personnel shall be compensated without contribution from Municipality, other than as provided in this Agreement.

15.) **Indemnification.** Parties shall mutually indemnify and hold each other

harmless for any claim of whatsoever nature arising from their performance of their obligations under this Agreement, except where such claims arise from the negligence or deliberate misconduct of a party.

16.) **Term.** This Agreement shall take effect once fully executed by both parties and shall terminate at 11:59 p.m. on June 30, 2027, with both parties then being released from any and all obligations under this Agreement on such date and time.

Either party may terminate this Agreement by providing the other party sixty days written notice of its intent to terminate. Such termination may be for any reason or no reason. Parties acknowledge both are governmental entities subject to the actions of the respective governing bodies.

17.) **Force Majeure.** Neither party shall be held liable for any failure to perform an obligation under this Agreement caused by unforeseen events and/or those beyond the control of the parties, including but not limited to war, natural disaster, pandemic, etc.

18.) **Entire Agreement.** This Agreement is the full and complete agreement between the parties and supersedes all other agreements previously made between the parties relating to EMS services. There are no understandings or agreements between the parties other than those incorporated in writing in this Agreement. This Agreement may not be modified other than in writing and with the written consent of all the parties to this Agreement.

[SIGNATURE PAGE TO FOLLOW]

Signature Page
Richland County EMS Service Contract
Calendar Year 2026

Date

Signature

Tricia Clements, County Administrator
Richland County

Date

Signature

Agenda Item: Review of Proposed County MOU for Former UW Campus Redevelopment

Requested & Presented by: Ashley Oliphant, City Administrator and Jasen Glasbrenner, Director of Economic Development

Meeting Date: General Government Committee on 10-27-2026

Background: The City and Richland County are negotiating a Memorandum of Understanding (MOU) for the phased redevelopment of the former UW Campus, with housing as the priority. The City sent its draft to the County on September 30, 2026. The County returned revisions on October 13, 2026. The City has prepared a response, and the City Attorney has reviewed it and added standard contract terms such as notice, default, enforcement, and indemnification.

Before negotiations continue, staff is asking the Committee to decide which terms are non-negotiable for the City and where staff may be flexible.

FOR DISCUSSION: Overall approach

- A.** Continue with a full MOU covering all three phases, as drafted.
- B.** Use a shorter MOU that states shared goals, with the only binding commitment being to negotiate a land conveyance and development agreement.
- C.** Limit the MOU to Phase 1, with a commitment to negotiate amendments for Phases 2 and 3 once those plans are further along.

Options B and C may be easier to reach agreement on while still protecting the City's key interests.

FOR DISCUSSION: Which of these terms are non-negotiable?

- 1. No reverter.** The County proposed that conveyed land could go back to the County. The City's position is that land conveyed to the City does not revert. Staff recommends this be non-negotiable.
- 2. Commitment to convey.** The County changed "will convey" to "may convey." The City's draft says the County shall convey each phase once its boundaries are set, without unreasonable delay. Staff is also concerned that the Phase 1 area should be set by survey early, so the City does not spend time and money on planning and design only to have the County decline to convey.
- 3. Developer solicitation.** The County wants to keep the right to market the land it still holds. Staff recommends that the City lead developer solicitation for the whole site so redevelopment stays orderly and developers have one point of contact. The County may refer interested developers to the City, but not solicit them. An alternative is to allow County solicitation but require the City's written approval of any resulting project, with early notice to the City.
- 4. Master plan.** The County proposed that both parties adopt a master plan for the site. The City's draft has the City adopt it after consulting the County. An alternative is to remove the separate master plan entirely, since both parties are already bound by their comprehensive plans and the MOU, and a separate plan could be used to limit the City's land use authority after the land is conveyed.
- 5. Phase 1 timeline.** The County proposed a five-year requirement. The City's position is a shared goal of ten homes within five to ten years after conveyance, reviewed every three years, and not a requirement.
- 6. White maintenance building.** The County wants to keep the building. The City's draft has the County remove it at its own expense when the City requests it because redevelopment of that area is starting, within 90 days plus one 90-day extension. Staff recommends that the City's right to request removal be non-negotiable, with flexibility on timing.
- 7. Grant protection and enforcement.** The County removed several grant protection terms. The revised draft keeps each party responsible for its own grants, limits reimbursement to actual costs paid within 60 days, and adds a general enforcement section that allows court action, damages, and attorney fees.

8. Other items. The County added language requiring access to the County parkland for pedestrians and motorized and unmotorized vehicles. The City's draft limits this to access to the County parkland. The City will not agree to access requirements that cross areas needed for development. The County can keep any land it wants to remain open for access. The School District parcel section may not be needed if that transfer happens before the MOU is signed.

Staff Recommendation: Staff recommends that the Committee choose an overall approach, identify the City's non-negotiable terms, and direct staff and the City Attorney to continue negotiations with the County on that basis. A final MOU will be subject to Council approval.

Financial Impact: No new funding commitment is requested currently.

Potential Action:

GENERAL GOVERNMENT: Motion to direct staff and the City Attorney to continue negotiations with Richland County on the Campus Redevelopment MOU using [approach A, B, or C], with the following as non-negotiable terms: [list terms], and to return a final MOU for future Common Council consideration.

Attachment(s): Campus Redevelopment MOU, County Corporation Counsel correspondence and revised draft received October 13, 2026

DRAFT MEMORANDUM OF UNDERSTANDING

Redevelopment of the Former UW Campus Property

Richland County and the City of Richland Center

Purpose

This Memorandum of Understanding ("MOU") outlines the partnership between Richland County (the "County") and the City of Richland Center (the "City") (each a "Party," together the "Parties") for redevelopment of the former UW Campus property.

This partnership joins the County's land and financial resources with the City's planning authority, development capacity, and financial contribution to return public property to active use in a way that serves both jurisdictions and the broader community. Both Parties recognize housing as a shared priority for the site and a pressing need for the Richland Center community.

Shared Goals

1. Redevelop the property consistent with the County and City comprehensive plans, prioritizing housing to meet community needs and strengthen the surrounding neighborhood and the long-term vitality of Richland Center.
2. Convert the property from tax-exempt public land into productive, tax-generating use that benefits every taxing jurisdiction, including the City, the County, and the school district.
3. Combine the County's grant and financial resources with the City's HUD funds and development tools to attract private investment and maximize the return on every public dollar committed to the site.
4. Ensure redevelopment complies with applicable regulations, and that environmental, infrastructure, and financial analysis confirms viability before any developer commitment.
5. Respect and preserve each Party's authority, the County over the disposition of its land and the City over planning, zoning, and development within its boundaries, while coordinating those roles toward a shared outcome.
6. Preserve the County parkland on the northern portion of the property (approximately 50 acres) shown on Exhibit A – UW Campus Redevelopment – Concept Plan as public green space.
7. Support the County's interest in a potential site for a future County government building, subject to the City's land use process.

Roles, Responsibilities, and Governance

Richland County owns the former UW Campus land and will decide how and to whom it is conveyed. The County also contributes financial resources and a redevelopment vision consistent with its Comprehensive Plan.

The City of Richland Center has authority over planning, zoning, land use, infrastructure, and development approval within its boundaries. The City will direct redevelopment decisions, guide the site through its approval processes, and provide and maintain the infrastructure that serves it. It will also apply its experience in economic development, project financing, and developer negotiations, and will act as owner for any land it acquires.

The City Administrator and County Administrator, or their designees, will serve as points of contact to coordinate shared priorities and resolve day-to-day issues. Any conveyance of land or commitment of funds remains subject to approval by the Common Council or County Board. Neither Party can deliver the project alone, so each will respect the other's authority while working toward a shared outcome.

Financial Commitments and Grant Protection

Richland County received \$2,000,000 through its Campus Redevelopment Grant, designated for campus redevelopment, and has applied the entirety of those funds toward site preparation, demolition of existing structures, environmental remediation, and related predevelopment costs, consistent with the requirements of that grant.

The City of Richland Center holds \$2,500,000 in HUD grant funds that may be fully deployed at the site, representing the City's financial commitment to this project. The City intends to apply these funds toward public infrastructure serving the site, including streets, utilities, stormwater, and related improvements, and toward eligible activities supporting the housing objective, consistent with HUD and applicable federal requirements. The City is authorized to incur soft costs but must have a HUD approved Action Plan before being eligible to deploy the grant funds.

Each Party retains independent authority over, and administers, the funds it holds, subject to the program requirements governing those funds. Because the eligible uses, timing, and conditions of each funding source differ, final allocation will be governed by the applicable grant terms, and each Party will confirm that its intended use is eligible under its program before committing funds. The Parties agree to align and coordinate their deployment so that each source is applied where it delivers the greatest combined impact, duplication is avoided, and the combined investment supports a single, coherent redevelopment plan.

Responsibility for Own Grant. Each Party is solely responsible for complying with the program requirements, terms, and conditions of the grant funds it administers. Neither Party assumes the other's grant compliance obligations by entering into this MOU.

Cooperation. Each Party will provide the other with records, information, and access reasonably needed to meet grant requirements affecting the site. Each Party will give the other written notice within ten (10) business days after it receives any audit finding, notice of noncompliance, or demand for repayment that could affect the other Party or the project.

Binding Effect. The Parties intend the provisions of this section beginning with "Responsibility for Own Grant" through "Survival" to be binding obligations of each Party, even though other provisions of this MOU, including the funding amounts described above, express intent only.

Reimbursement for Grant Losses. Each Party shall reimburse and hold harmless the other for any Grant Loss caused by:

- a) Its failure to comply with the requirements of the grant funds it administers;
- b) Any act or omission that causes the other Party to fall out of compliance with, or default under, the requirements or deadlines of that Party's grant; or
- c) Its failure to perform an action this MOU assigns to it, such as conveying land, preparing the site, or completing dependent work, after the other Party has committed or spent grant funds in reliance on that action.

"Grant Loss" means any repayment, disallowed cost, penalty, interest, or recapture of grant funds, plus reasonable costs to cure a default or respond to an audit or enforcement action by the granting agency. Where both Parties contribute to a Grant Loss, responsibility is shared in proportion to each Party's fault.

Notice of Grant Requirements. To support this section, each Party will give the other written notice of the grant requirements, deadlines, and restrictions that the other Party's actions could affect. This includes, for HUD funds, any limit on actions taken before environmental review is complete. A Party's failure to give this notice may be considered in allocating relative fault. It does not by itself excuse the other Party's obligations.

Enforcement. Either Party may enforce this section in the Circuit Court for Richland County. The remedies may include damages and specific performance. The prevailing Party is entitled to recover its reasonable attorney fees and costs. Withdrawal from or termination of this MOU does not release a Party from liability for a Grant Loss caused by acts or omissions that occurred before the withdrawal or termination took effect.

Nature of Obligation. The obligations in this section are contractual obligations entered into under Wis. Stat. § 66.0301. Neither Party will assert the notice of claim requirements of Wis. Stat. § 893.80(1d), the damage limitations of § 893.80(3), or the immunity provisions of § 893.80(4) as a defense to a claim by the other Party under this section, provided the claiming Party gives written notice of the Grant Loss within ninety (90) days after learning of it. Nothing in this section waives or limits any immunity, defense, or liability limitation available to either Party against claims brought by any third party.

Survival. The obligations in this section survive the expiration, termination, or a Party's withdrawal from this MOU.

Land Ownership and Transfer

The structure of land ownership is a foundational decision that directly affects the complexity of the redevelopment process, including each Party's ability to invest public funds, administer grants, and negotiate with developers from a position of authority. The Parties have determined that the property will be conveyed to the City in phases, with each area transferred as it is ready for development. This approach consolidates planning and redevelopment control with the City, which holds land use authority within its boundaries, while keeping the amount of land held ahead of development to a minimum and aligning each conveyance, and the related maintenance and carrying obligations, with actual progress.

School District Parcel and DNR Grant

A portion of the property near Hive Drive is planned for transfer to the Richland School District, as shown on the attached map. The County acknowledges that a Wisconsin Department of Natural Resources (DNR) grant is associated with land to be included in that conveyance. To the County's knowledge, that grant carries no restrictions that would impede or negatively affect the installation of public infrastructure in that area. The Parties will confirm the terms of the DNR grant and any obligations that run with the land before the conveyance is finalized.

Phased Conveyance

The County will convey each area of the property to the City as it is ready for development. The phases follow the areas shown on the attached map (Exhibit A) - UW Campus Redevelopment – Concept Plan and are described in the expected order of development. Specific boundaries, acreage, and timing for each

phase will be finalized as engineering, environmental, and infrastructure work is completed. Any parcel the County retains for its own use under Phase 3 will not be conveyed to the City.

- **Phase 1 – Hive Drive Single-Family Area.** This phase will be the first area developed and covers approximately 20 single-family homes adjacent to Hive Drive. It aligns with the initial Hive Drive infrastructure work, including curb, gutter, and sidewalk improvements extending from Highway 14. In consideration of the City's infrastructure hard costs and the soft costs of managing the project and negotiating development agreements, the County will convey the Phase 1 area to the City for one dollar (\$1). Final boundaries will be established by Certified Survey Map (CSM) or subdivision plat.
- **Phase 2 – Eastern Mixed-Housing Area.** This phase covers approximately 200 residential units of mixed housing types east of Phase 1. Construction depends on the infrastructure corridors and access improvements identified through the City's engineering, WisDOT, and environmental work. This phase is dependent on available funding and viable development proposals.
- **Phase 3 – Commercial & Potential County Government Parcels.** The southeastern portion of the property is conceptually identified for commercial development and/or a possible County government building. Any portion the County uses for its own purposes will be retained and owned by the County in perpetuity, with parcel boundaries confirmed by the Parties once the governmental use is defined. Any portion designated for commercial or business development is expected to be conveyed to the City and developed in the same manner as earlier phases. All development in this area requires authorization through the City's land use process. This phase is dependent on available funding and viable development proposals.

The northern portion of the property (approximately 50 acres) is expected to remain county parkland and is not part of the redevelopment phases.

Governmental Building and Authorization Process

The County has expressed an interest in constructing a governmental building for its own use on a defined portion of the site. The use may not be authorized under the current R-1 zoning district, and its authorization is a matter reserved to the City through its land use process.

The City commits to diligently process the planning action needed to consider this use, whether through a planned development district, a text amendment, a rezoning, or another appropriate mechanism, and to refer the matter to the Plan Commission and the Common Council through the required public process without undue delay. The Parties understand that final approval is a legislative decision that must follow the required public hearings and process, and cannot be pre-committed. The City's commitment is to a fair, timely, and good-faith path to consideration of the County's intended use, coordinated with the land conveyance and the broader planning for the site.

Development Timeline

The County has identified prompt redevelopment, and the avoidance of a prolonged period of vacancy, as a central priority. Both Parties share the goal of moving the site to active use without unnecessary delay.

The Parties anticipate the following sequence:

1. Complete a concept plan for the entire redevelopment area.

2. Define the Phase 1 boundaries for conveyance to the City.
3. Execute the conveyance.
4. Solicit developer proposals.
5. Select and negotiate with developers.
6. Begin construction.
7. Begin planning, zoning, and predevelopment design, including any approvals needed for the County's intended use of its parcel.

Near-Term Targets. The Parties share the goal of commencing Hive Drive infrastructure work in 2027, with Phase 1 housing development to follow as quickly as possible. The pace of Phase 1 and later phases will depend on developer interest and, for subsequent phases, on obtaining additional grant funding. To encourage timely construction, the Parties may pursue strategies such as offering parcels at a reduced price subject to an enforceable build requirement of eighteen to twenty-four months. A realistic timeline for the remaining phases will be developed as funding and engineering work progress.

City Actions Under Way. To keep the project moving, the City has begun the preliminary work needed to access HUD funding for Phase 1, including:

- Refining the concept plan for road alignments and infrastructure corridors, informed by the SEH and County planning work.
- Meeting with engineers, traffic consultants, and WisDOT on the master plan needed for a long-term Highway 14 access agreement.
- Working with HUD on the required Action Plan filings.
- Contracting for the official wetland determination and delineation required for environmental review.

Next Steps Upon Approval of the MOU

- Engage the City Plan Commission, Common Council, and any County committee or board as required by the City's and County's planning and zoning processes.
- Finalize the master plan for WisDOT submittal to support City road development and a long-term Highway 14 access agreement.
- Contract for WisDOT reviews and a Traffic Impact Analysis.
- Begin design engineering for the Phase 1 subdivision and update infrastructure cost estimates for all phases.
- Finalize the HUD Action Plan to access grant funds.

Master Plan

The City will develop and adopt, in consultation with the County, a master plan for the property. Once adopted, the master plan will be the reference for evaluating development proposals for the site, including those under County-Received Development Interest. It may be amended only by mutual written agreement of the Parties. Until adoption, the Parties will coordinate on any development proposal to ensure consistency with the shared goals of this MOU.

Developer Solicitation and Selection

The City directs planning and redevelopment of the site and holds title to each area conveyed to it. Accordingly, the City will solicit and select the developer or developers for the site, consistent with its

authority over land within its boundaries and its experience in development negotiations and project financing.

The City will conduct solicitation and selection in a manner consistent with the shared goals of this partnership, including the priority on housing of all types the local market can support, the return of the property to productive and tax-generating use, and the requirement that redevelopment proceed only after environmental, infrastructure, and financial analysis confirms a project is viable. As part of this process, the City will consider and reach out to any potential developers the County has already identified, to determine whether interest remains and whether a viable project can be produced. The City will keep the County informed throughout.

County-Received Development Interest. Where the County continues to hold title to one or more phases not yet conveyed to the City, developer solicitation for the site remains City-led and coordinated under this section, and the County will not independently solicit developers for any County-held phase. The County may, however, entertain unsolicited development interest it receives directly, subject to the following:

1. **Projects consistent with the master plan.** Where the County receives an unsolicited proposal for a County-held phase that is consistent with the adopted master plan for the site, the County will provide the City written notice of the proposal and will adhere to the City's planning, zoning, and approval requirements.
2. **Projects not consistent with the master plan.** Where a proposal is not consistent with the adopted master plan, the County may pursue the proposal only by mutual written agreement of the Parties.

In either case, any such project must satisfy the City's planning, zoning, and approval requirements, and must include enforceable performance commitments, including a requirement that construction commence and be completed within a defined period, together with agreed remedies for missed deadlines. Any conveyance of a County-held phase to a developer, and the terms of that conveyance, remain subject to approval by the County Board and by the City consistent with this MOU.

Property Maintenance During Redevelopment

In recognition of the City's investment of staff time and planning, engineering, and economic development resources in long-term project management, the County will perform routine maintenance on undeveloped portions of the property throughout redevelopment, including mowing, snow removal, and general upkeep. This obligation continues until all internal streets are dedicated to the City and all lots are sold or conveyed. The Parties recognize this as a fair exchange reflecting each Party's primary contribution.

Removal of Existing Maintenance Building

The existing white maintenance building on the property will be removed by the County, at the County's expense, at the request of the City when redevelopment of that area commences.

Term, Amendment, and Withdrawal

This MOU takes effect upon approval by both the Common Council of the City of Richland Center and the Richland County Board of Supervisors and continues in effect until the property is fully developed with all grant funds fully deployed.

This MOU may be amended only by written agreement of both Parties.

Either Party may withdraw from this MOU upon ninety (90) days' written notice, or the Parties may terminate it by mutual agreement. Withdrawal or termination does not affect obligations that have already accrued, including any conveyance of land, commitment of funds, or grant compliance obligation undertaken in reliance on this MOU.

Approval and Signatures

This MOU was approved by the Common Council of the City of Richland Center on _____, 2026, and by the Richland County Board of Supervisors by on _____, 2026. It takes effect on the date of the later approval.

CITY OF RICHLAND CENTER

By: _____
Karin Tepley, Mayor

Date: _____

Attest: _____
Amanda Keller, Clerk

Date: _____

RICHLAND COUNTY

By: _____
Kerry Severson, County Board Chair

Date: _____

Attest: _____
Jeffrey Harrison, Clerk

Date: _____



Russell Law Offices, SC
 Managing Attorney Nathan Russell
 26220 Executive Lane
 Suite C
 Richland Center WI 53581
 Phone: 608.448.3680

Respond to the Sender Directly:
 nrussell@russelllawwi.com
 beverts@russelllawwi.com

October 13, 2026

Re: Memorandum of Understanding

To Whom It May Concern:

Accompanying this letter, you will find a revised version of the Draft Memorandum of Understanding: Redevelopment of the Former UW Campus Property (the "MOU").

In reviewing the MOU, the County has the following general concerns:

1. Lack of County control for County owned lands.
2. Lack of explicit timeline, specifically as it applies to Phase 1.
3. Lack of ability to engage with outside bidders which may be in the best interest of the County and its residents.
4. The white shed must stay in place. This is nonnegotiable for the County.

The County looks forward to continued negotiations. Please kindly return the MOU with your concerns and/or edits for further consideration by the County.

Sincerely,

Managing Attorney Nathan Russell
 Russell Law Offices, SC
 BE

DRAFT MEMORANDUM OF UNDERSTANDING

Redevelopment of the Former UW Campus Property

Richland County and the City of Richland Center

Purpose

This Memorandum of Understanding ("MOU") outlines the partnership between Richland County (the "County") and the City of Richland Center (the "City") (each a "Party," together the "Parties") for redevelopment of the former UW Campus property.

This partnership joins the County's land with the City's planning authority, development capacity, and financial contribution to return public property to active use in a way that serves both jurisdictions and the broader community. Both Parties recognize housing as a shared priority for the site and a pressing need for the Richland Center community.

Definitions

Except as otherwise provided, in this MOU:

1. "Completing the development" shall mean, in context of Phase 1, within a five (5) year period, ten (10) homes have been completed and are ready to be lived in by prospective buyers.
2. "Contractor" shall mean the City of Richland, acting as the prime contractor for the Project, which will subcontract Project work to one or more subcontractors.
3. "Developer" means a third party that has been contracted to oversee the Project at large or provide contracted for services in connection to the Project.
4. "MOU" shall mean this Memorandum of Understanding, including any exhibits and written amendments.
5. "Project" shall mean the campus redevelopment project, in whole or in phases.

Shared Goals

1. Redevelop the property consistent with the County and City comprehensive plans, prioritizing housing to meet community needs and strengthen the surrounding neighborhood and the long-term vitality of Richland Center.
2. Convert the property from tax-exempt public land into productive, tax-generating use that benefits every taxing jurisdiction, including the City and the County.
3. Combine the County's land with the City's HUD funds and development tools to attract private investment and maximize the return on every public dollar committed to the site.
4. Redevelopment complies with applicable regulations, and that environmental, infrastructure, and financial analysis confirms viability before any developer commitment.
5. Respect and preserve each Party's authority, the County over the disposition of its land and the City over planning, zoning, and development within its boundaries, while coordinating those roles toward a shared outcome.
6. Preserve the parkland and access for pedestrians and motorized and unmotorized vehicles on the northern portion of the property (approximately 50 acres) shown on Exhibit A – UW Campus Redevelopment – Concept Plan as public green space.

7. Support the County's interest in a potential site for a future County government building, subject to the City's land use process.

Roles, Responsibilities, and Governance

Richland County owns the former UW Campus land and will decide how and to whom it is conveyed. The County also contributes and a redevelopment vision consistent with its Comprehensive Plan.

The City of Richland Center has authority over planning, zoning, land use, infrastructure, and development approval within its boundaries. The City will direct redevelopment decisions, guide the site through its approval processes, and provide and maintain the infrastructure that serves it. It will also apply its experience in economic development, project financing, and developer negotiations, and will act as owner for any land it acquires.

The City Administrator and County Administrator, or their designees, will serve as points of contact to coordinate shared priorities and resolve day-to-day issues. Any conveyance of land or commitment of funds remains subject to approval by the Common Council or County Board. Neither Party can deliver the project alone, so each will respect the other's authority while working toward a shared outcome.

Financial Commitments and Grant Protection

The extent of the County's financial contributions are as follows: Richland County received \$2,000,000 through its Campus Redevelopment Grant, designated for campus redevelopment, and has applied the entirety of those funds toward site preparation, demolition of existing structures, environmental remediation, and related predevelopment costs, consistent with the requirements of that grant.

The City of Richland Center holds \$2,500,000 in HUD grant funds that may be fully deployed at the site, representing the City's financial commitment to this project. The City intends to apply these funds toward public infrastructure serving the site, including streets, utilities, stormwater, and related improvements, and toward eligible activities supporting the housing objective, consistent with HUD and applicable federal requirements. The City is authorized to incur soft costs but must have a HUD approved Action Plan before being eligible to deploy the grant funds.

Responsibility for Own Grant. Each Party is solely responsible for complying with the program requirements, terms, and conditions of the grant funds it administers. Neither Party assumes the other's grant compliance obligations by entering into this MOU.

Cooperation. Each Party will provide the other with records, information, and access reasonably needed to meet grant requirements affecting the site. Each Party will give the other written notice within ten (10) business days after it receives any audit finding, notice of noncompliance, or demand for repayment that could affect the other Party or the project.

Reimbursement for Grant Losses. Each Party shall reimburse and hold harmless the other for any Grant Loss caused by:

- a) Its failure to comply with the requirements of the grant funds it administers;
- b) Any act or omission that causes the other Party to fall out of compliance with, or default under, the requirements or deadlines of that Party's grant; or
- c) Its failure to perform an action this MOU assigns to it, such as conveying land in an agreed phase pursuant to a mutually executed conveyance instrument. For avoidance of doubt, County's completed demolition, site preparation, remediation, and other predevelopment activities shall

not be deemed 'dependent work' giving rise to any additional County obligation or Grant Loss exposure.

"Grant Loss" means any repayment, disallowed cost, penalty, interest, or recapture of grant funds, plus reasonable costs to cure a default or respond to an audit or enforcement action by the granting agency. Where both Parties contribute to a Grant Loss, responsibility is shared in proportion to each Party's fault.

Notice of Grant Requirements. To support this section, each Party will give the other written notice of the grant requirements, deadlines, and restrictions that the other Party's actions could affect. This includes, for HUD funds, any limit on actions taken before environmental review is complete. A Party's failure to give this notice may be considered in allocating relative fault. It does not by itself excuse the other Party's obligations.

Enforcement. Either Party may enforce this section in the Circuit Court for Richland County. The remedies may include damages. Withdrawal from or termination of this MOU does not release a Party from liability for a Grant Loss caused by acts or omissions that occurred before the withdrawal or termination took effect.

Nature of Obligation. The obligations in this section are contractual obligations entered into under Wis. Stat. § 66.0301. Neither Party will assert the notice of claim requirements of Wis. Stat. § 893.80(1d), the damage limitations of § 893.80(3), or the immunity provisions of § 893.80(4) as a defense to a claim by the other Party under this section, provided the claiming Party gives written notice of the Grant Loss within ninety (90) days after learning of it. Nothing in this section waives or limits any immunity, defense, or liability limitation available to either Party against claims brought by any third party.

Land Ownership and Transfer

The structure of land ownership is a foundational decision that directly affects the complexity of the redevelopment process, including each Party's ability to invest public funds, administer grants, and negotiate with developers from a position of authority. The Parties have determined that the property will be conveyed to the City in phases, with each area transferred as it is ready for development. The second phase of conveyance is dependent on the City completing the development within five (5) years, as defined by the definition section, from when the initial conveyance of phase 1 was made. The County may use its discretion to extend the five (5) year completion timeframe. If the City fails to complete the development within five (5) years, the City shall convey the land back to the County for one dollar (\$1.00) and other valuable consideration. This approach consolidates planning and redevelopment control with the City, which holds land use authority within its boundaries, while keeping the amount of land held ahead of development to a minimum and aligning each conveyance, and the related maintenance and carrying obligations, with actual progress.

Phased Conveyance

The County may convey each area of the property to the City as it is ready for development. The phases follow the areas shown on the attached map (Exhibit A) - UW Campus Redevelopment – Concept Plan and are described in the expected order of development. Specific boundaries, acreage, and timing for each phase will be finalized as engineering, environmental, and infrastructure work is completed. Any parcel the County retains for its own use under Phase 3 will not be conveyed to the City.

- **Phase 1 – Hive Drive Single-Family Area.** This phase will be the first area developed and covers approximately 20 single-family homes adjacent to Hive Drive. It aligns with the initial Hive Drive

infrastructure work, including curb, gutter, and sidewalk improvements extending from Highway 14. In consideration of the City's infrastructure hard costs and the soft costs of managing the project and negotiating development agreements, the County will convey the Phase 1 area to the City for one dollar (\$1). Final boundaries will be established by Certified Survey Map (CSM) or subdivision plat at cost to the City.

- **Phase 2 – Eastern Mixed-Housing Area.** This phase covers approximately 200 residential units of mixed housing types east of Phase 1. Construction depends on the infrastructure corridors and access improvements identified through the City's engineering, WisDOT, and environmental work. This phase is dependent on available funding and viable development proposals.
- **Phase 3 – Commercial & Potential County Government Parcels.** The southeastern portion of the property is conceptually identified for commercial development and/or a possible County government building. Any portion the County uses for its own purposes will be retained and owned by the County in perpetuity, with parcel boundaries confirmed by the Parties once the governmental use is defined. All development in this area requires authorization through the City's land use process. This phase is dependent on available funding and viable development proposals.

Each conveyance is subject to (i) mutually acceptable definitive conveyance documents approved by the County Board and the Common Council, (ii) confirmation that the County's conveyance does not create ineligibility, recapture, or other Grant Loss under the County's grant, and (iii) agreement on consideration. No implied obligation to convey arises absent such approvals and documents.

The northern portion of the property (approximately 50 acres) is expected to remain county parkland and is not part of the redevelopment phases.

Governmental Building and Authorization Process

The County has expressed an interest in constructing a governmental building for its own use on a defined portion of the site. The use may not be authorized under the current R-1 zoning district, and its authorization is a matter reserved to the City through its land use process.

The City commits to process the planning action needed to approve this possible, whether through a planned development district, a text amendment, a rezoning, or another appropriate mechanism, and to refer the matter to the Plan Commission and the Common Council through the required public process without undue delay. The Parties understand that final approval is a legislative decision that must follow the required public hearings and process, and cannot be pre-committed. The City's commitment is to a fair, timely, and good-faith path to consideration of the County's intended use, coordinated with the land conveyance and the broader planning for the site.

Development Timeline

The County has identified prompt redevelopment, and the avoidance of a prolonged period of vacancy, as a central priority. Both Parties share the goal of moving the site to active use without unnecessary delay.

The Parties anticipate the following sequence:

1. Complete a concept plan for the entire redevelopment area.

2. Define the Phase 1 boundaries for conveyance to the City.
3. Execute the conveyance.
4. Solicit developer proposals.
5. Select and negotiate with developers.
6. Begin construction.
7. Parallel to the above sequence, and by no means the final step in the sequence, begin planning, zoning, and predevelopment design, including any approvals needed for the County's intended use of its parcel.

Near-Term Targets. The Parties share the goal of commencing Hive Drive infrastructure work in 2027, with Phase 1 housing development to follow as quickly as possible. The pace of Phase 1 and later phases will depend on developer interest and, for subsequent phases, on obtaining additional grant funding. To encourage timely construction, the Parties may pursue strategies such as offering parcels at a reduced price subject to an enforceable build requirement of eighteen to twenty-four months. A realistic timeline for the remaining phases will be developed as funding and engineering work progress.

City Actions Under Way. To keep the project moving, the City has begun the preliminary work needed to access HUD funding for Phase 1, including:

- Refining the concept plan for road alignments and infrastructure corridors, informed by the SEH and County planning work.
- Meeting with engineers, traffic consultants, and WisDOT on the master plan needed for a long-term Highway 14 access agreement.
- Working with HUD on the required Action Plan filings.
- Contracting for the official wetland determination and delineation required for environmental review.
- Modify the concept plan to account for land given to Symons and preservation of foot paths.

Next Steps Upon Approval of the MOU

- Engage the County Board, City Plan Commission, Common Council, and any County committee or board as required by the City's and County's planning and zoning processes.
- Finalize the master plan for WisDOT submittal to support City road development and a long-term Highway 14 access agreement.
- Contract for WisDOT reviews and a Traffic Impact Analysis.
- Begin design engineering for the Phase 1 subdivision and update infrastructure cost estimates for all phases.
- Finalize the HUD Action Plan to access grant funds.

Master Plan

The City and County will jointly develop and adopt a master plan for the properties. Once adopted, the master plan will be the reference for evaluating development proposals for the site, including those under County-Received Development Interest. It may be amended only by mutual written agreement of the Parties. Until adoption, the Parties will coordinate on any development proposal to ensure consistency with the shared goals of this MOU.

Developer Solicitation and Selection

The City directs planning and redevelopment of the site and holds title to each area conveyed to it. Accordingly, the City will solicit and select the developer or developers for the site of each phase, consistent with its authority over land within its boundaries and its experience in development negotiations and project financing. Nothing in this section limits the County's reserved right, for County-owned parcels, to market, solicit, receive, negotiate, or accept third-party offers.

The City will conduct solicitation and selection in a manner consistent with the shared goals of this partnership, including the priority on housing of all types the local market can support, the return of the property to productive and tax-generating use, and the requirement that redevelopment proceed only after environmental, infrastructure, and financial analysis confirms a project is viable. As part of this process, the City will consider and reach out to any potential developers the County has already identified, to determine whether interest remains and whether a viable project can be produced. The City will keep the County informed on a quarterly basis of progress being made..

County-Received Development Interest. Where the County continues to hold title to one or more phases not yet conveyed to the City, and the County may independently solicit developers for any County-held phase. The County may also entertain unsolicited development interest it receives directly, subject to the following:

1. **Projects consistent with the master plan.** Where the County receives an unsolicited proposal for a County-held phase that is consistent with the adopted master plan for the site, the County will provide the City written notice of the proposal and will adhere to the City's planning, zoning, and approval requirements.

In either case, any such project must satisfy the City's planning, zoning, and approval requirements, and must include enforceable performance commitments, including a requirement that construction commence and be completed within a defined period, together with agreed remedies for missed deadlines.

Property Maintenance During Redevelopment

In recognition of the City's investment of staff time and planning, engineering, and economic development resources in long-term project management, the County will perform routine maintenance on undeveloped portions of the property throughout redevelopment, including mowing, snow removal, and general upkeep. This obligation continues until all internal streets are dedicated to the City and all lots are sold or conveyed. The Parties recognize this as a fair exchange reflecting each Party's primary contribution.

Term, Amendment, Periodic Review, and Withdrawal

This MOU takes effect upon approval by both the Common Council of the City of Richland Center and the Richland County Board of Supervisors and continues in effect until the property is fully developed with all grant funds fully deployed. This MOU may be amended only by written agreement of both Parties.

The Parties agree to formally review this MOU every three (3) years from the Effective Date to ensure it remains accurate, relevant, and aligned with the goals of the Parties.

Either Party may withdraw from this MOU upon ninety (90) days' written notice, or the Parties may terminate it by mutual agreement. Withdrawal or termination does not affect obligations that have already accrued, including any conveyance of land, commitment of funds, or grant compliance obligation undertaken in reliance on this MOU.

Approval and Signatures

This MOU was approved by the Common Council of the City of Richland Center on _____, 2026, and by the Richland County Board of Supervisors by on _____, 2026. It takes effect on the date of the later approval.

CITY OF RICHLAND CENTER

By: _____ Date: _____
Karin Tepley, Mayor

Attest: _____ Date: _____
Amanda Keller, Clerk

RICHLAND COUNTY

By: _____ Date: _____
Kerry Severson, County Board Chair

Attest: _____ Date: _____
Jeffrey Harrison, Clerk

CITY OF RICHLAND CENTER AGENDA ITEM DATA SHEET

Agenda Item: Tentative Agreement with the Richland Center Professional Police Association

Meeting Date(s): General Government Committee on 10/27/2026 and Common Council on 11/3/2026

Prepared by: Ashley Oliphant, City Administrator

Background: The City's collective bargaining agreement with the Richland Center Professional Police Association expires December 31, 2026. A bargaining team consisting of Mayor Tepley, Alder Walters, Administrator Oliphant, Chief Jones, and Attorney Hagen of Boardman Clark was appointed. The parties exchanged initial proposals on September 15, 2026, and on October 13, 2026 reached a tentative agreement. Tentative agreements are subject to ratification by both the Association and the Common Council.

Main terms:

Term: Three years, January 1, 2027 through December 31, 2029.

Wages: 4% increase on January 1 of each year (2027, 2028, and 2029). The Association initially proposed 5% per year in split increases. The City initially proposed 2.5% per year.

Health insurance: The City's share of premiums drops from 88% to 87% of the lowest-cost Richland County qualified plan, starting January 1, 2027, and stays at 87% for all three years. The dollar amount will change each year with the premium for that plan. Dental is unchanged.

Annual shift selection: Officers may select shifts each September for the following year, based on seniority. The Association will manage the selection, not the Chief. Specialized positions, such as the Community Resource Officer, K9 handler, and Field Training Officer, will be placed on the shift that best meets the Department's needs as determined by the Chief.

Vacation cash-out (6.02): Clarifies that the one week of vacation that may be paid in cash at year end equals 51 hours.

Emergency room reimbursement (13.07): Kept, with "deductible" changed to "copay."

Other agreed changes:

Grievances and arbitration (3.02, 3.03): Shorter filing time, clearer steps, and updated arbitration timing.

Job postings, probation, and seniority (4.03, 4.04, 4.05): Postings and the seniority roster move to the squad room. A six-month trial period for promotions. Clarifies when new hires receive insurance, holidays, and sick leave.

Community outreach (5.12): The Chief may flex an officer's schedule within the same week to work an approved community event, without overtime.

Holidays (7.03 and holiday pay): Removes the rule requiring work the day before or after a holiday. The City will follow the holiday pay language as written.

Leave (8.02, 11.02, 12.01): Extended medical leave becomes discretionary and is approved by the Personnel Committee. Clarifies that workers' compensation time counts as time worked. Unpaid leave requests go to the Personnel Committee.

Other clean-up (14.01, 17.04, 17.08): Updates the retirement section to current practice, removes the bond provision, and clarifies the drug and alcohol policy.

Recommended Action: None. Informational only.

Attachment(s): None