

Community Redevelopment Authority (CRA)

Wednesday, March 15, 2023 Regular Meeting

Item I2

Redevelopment Plan Amendment CRA Area 31 JBA Ventures Henry and Ada Street

Staff Contact:

COMMUNITY REDEVELOPMENT AUTHORITY OF THE CITY OF GRAND ISLAND, NEBRASKA

RESOLUTION NO. 427

A RESOLUTION RECOMMENDING APPROVAL OF A REDEVELOPMENT PLAN TO THE CITY OF GRAND ISLAND, NEBRASKA; RECOMMENDING APPROVAL OF A REDEVELOPMENT PROJECT TO THE CITY OF GRAND ISLAND, NEBRASKA; APPROVING A COST BENEFIT ANALYSIS FOR SUCH PROJECT; AND APPROVAL OF RELATED ACTIONS

WHEREAS, the Mayor and Council of the City of Grand Island, Nebraska (the "City"), upon the recommendation of the Planning Commission of the City of Grand Island, Nebraska (the "Planning Commission"), and in compliance with all public notice requirements imposed by the Community Development Law, Chapter 18, Article 21, Reissue Revised Statutes of Nebraska, as amended (the "Act"), duly declared the redevelopment area legally described on Exhibit A attached hereto (the "Redevelopment Area") to be blighted and substandard and in need of redevelopment; and

WHEREAS, pursuant to and in furtherance of the Act, a Redevelopment Plan (the "Redevelopment Plan"), has been prepared by Community Redevelopment Authority of Grand Island, Nebraska, (the "Authority") pursuant to an application by JBA Ventures LLC. (the "Redeveloper"), in the form attached hereto as **Exhibit B**, for the purpose of redeveloping Redevelopment Area legally described on **Exhibit A**, referred to herein as the Project Area (the "Project Area"); and

WHEREAS, pursuant to the Redevelopment Plan, the Authority would agree to incur indebtedness and make a grant for the purposes specified in the Redevelopment Plan (the "**Project**"), in accordance with and as permitted by the Act; and

WHEREAS, the Authority has conducted a cost benefit analysis of the Project (the "Cost Benefit Analysis") pursuant to Section 18-2113 of the Act, a which is included in the Redevelopment Plan attached hereto as Exhibit B; and

WHEREAS, the Authority has made certain findings and pursuant thereto has determined that it is in the best interests of the Authority and the City to approve the Redevelopment Plan and approve the Redevelopment Project and to approve the transactions contemplated thereby.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMUNITY REDEVELOPMENT AUTHORITY OF THE CITY OF GRAND ISLAND, NEBRASKA AS FOLLOWS:

Section 1. The Authority has determined that the proposed land uses and building requirements in the Redevelopment Plan for the Project Area are designed with the general purposes of accomplishing, and in conformance with the general plan of the City, a coordinated, adjusted, and harmonious development of the City and its environs which will, in accordance with present and future needs, promote health, safety, morals, order, convenience, prosperity and the general welfare, as well as efficiency in economy in the process of development; including, among other things, adequate provision for traffic, vehicular parking, the promotion of safety from fire, panic, and other dangers, adequate provisions for light and air, the promotion of the healthful and convenient distribution of population, the provision of adequate transportation, water, sewerage, and other public utilities, schools, parks, recreational and communitive facilities, and other public requirements, the promotion of sound design and arrangement, the wise and efficient expenditure of public funds, and the prevention of the recurrence of unsanitary or unsafe dwelling accommodations, or conditions of blight.

Area 31 Henry and Ada JBA Ventures LLC

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Section 2. The Authority has conducted a Cost Benefit Analysis for the Project, included in the Redevelopment Plan attached hereto as Exhibit B, in accordance with the Act, and has found and hereby finds that the Project would not be economically feasible without the use of tax increment financing, the Project would not occur in the Project Area without the use of tax increment financing and the costs and benefits of the Project, including costs and benefits to other affected political subdivisions, the economy of the community, and the demand for public and private services, have been analyzed and have been found to be in the long term best interests of the community impacted by the Project.

Section 3. In compliance with section 18-2114 of the Act, the Authority finds and determines as follows: (a) the Redevelopment Area constituting the Redevelopment Project will not be acquired by the Authority and the Authority shall receive no proceeds from disposal to the Redeveloper; (b) the estimated cost of project acquisition and the estimated cost of acquisition of property, preparation for redevelopment including site work, public utilities and streets, trails and sidewalks described in detail in Exhibit B attached hereto; (c) the method of acquisition of the real estate shall be by private contract by the Redeveloper and not by condemnation; and (d) the method of financing the Redevelopment Project shall be by issuance of tax increment revenue bond(s) issued in the approximate amount of \$950,932 which shall be granted to the Redeveloper and from additional funds provided by the Redeveloper. No families will be displaced from the Redevelopment Project Area as a result of the project.

Section 4. The Authority hereby recommends to the City approval of the Redevelopment Plan and the Redevelopment Project described in the Redevelopment Plan.

Section 5. All prior resolutions of the Authority in conflict with the terms and provisions of this resolution are hereby expressly repealed to the extent of such conflicts.

Section 6. This resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED this 15th day of March, 2023

COMMUNITY REDEVELOPMENT AUTHORITY OF THE CITY OF GRAND ISLAND NEBRASKA

| ATTEST: | By: |
|-----------|-------|
| | Chair |
| | |
| By: | |
| Secretary | |

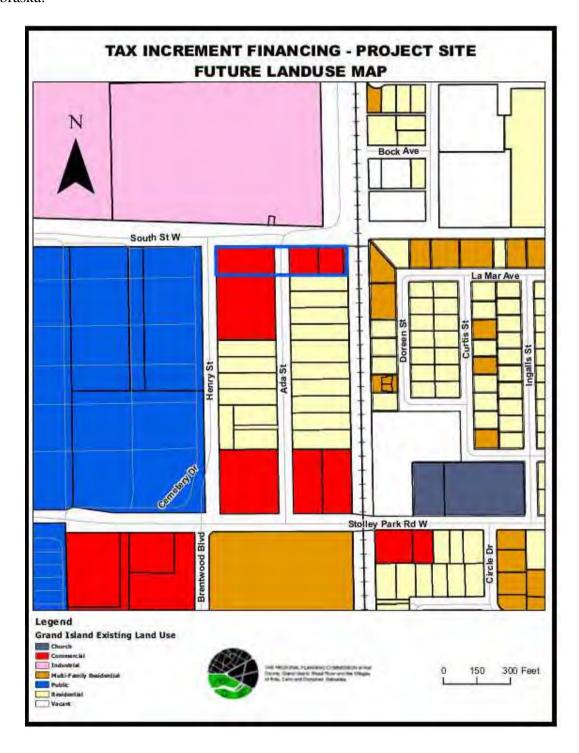
Area 31 Henry and Ada JBA Ventures LLC

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EXHIBIT A

LEGAL DESCRIPTION OF REDEVELOPMENT PROJECT AREA

Legal Descriptions: Lots 1 and 2 of Block 2 of Dawn Subdivision and the West 111 feet of lot 1 and all of lot 2 of Block 1 of Dawn Subdivision in the City of Grand Island, Hall County, Nebraska.



Area 31 Henry and Ada JBA Ventures LLC

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EXHIBIT B

FORM OF REDEVELOPMENT PLAN

Area 31 Henry and Ada JBA Ventures LLC

Redevelopment Plan Amendment Grand Island CRA Area 31 February 2023

The Community Redevelopment Authority (CRA) of the City of Grand Island intends to amend the Redevelopment Plan for Area 31 with in the city, pursuant to the Nebraska Community Development Law (the "Act") and provide for the financing of a specific redevelopment project in Area 31.

Executive Summary:

Project Description

THE REDEVELOPMENT OF PROPERTIES LOCATED AT 1703 HENRY STREET AND 1703 ADA STREET FOR RESIDENTIAL USES.

The use of Tax Increment Financing to aid in rehabilitation expenses associated with redevelopment of the both the Henry and Ada Street properties. The developer is proposing to develop multifamily residential in four buildings with 18 units (10 one bedroom and 8 two bedroom) at this location. This project would not be feasible without the use of TIF.

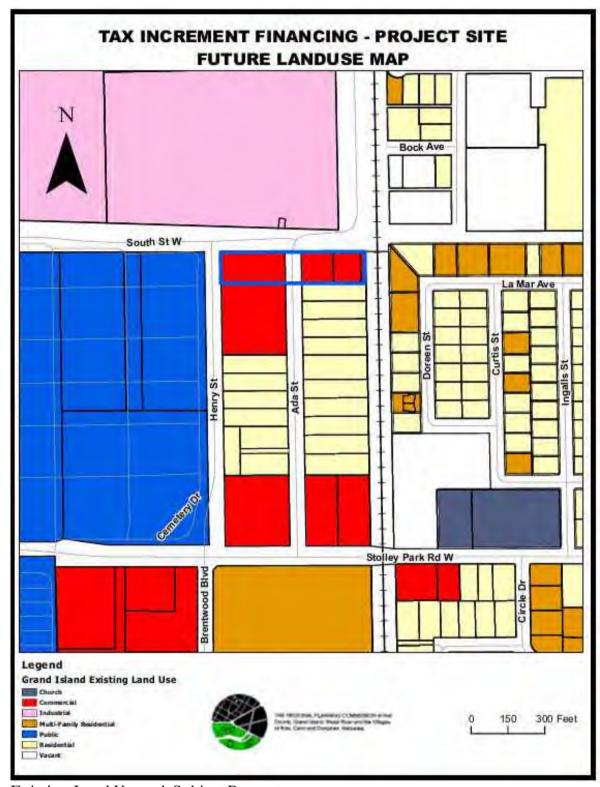
The developer is responsible for and has provided evidence that they can secure adequate debt financing to cover the costs associated with the remodeling and rehabilitation of this building.

The Grand Island Community Redevelopment Authority (CRA) intends to pledge the ad valorem taxes generated over the 15 year period beginning January 1, 2025 towards the allowable costs and associated financing for rehabilitation.

TAX INCREMENT FINANCING TO PAY FOR THE REHABILITATION OF THE PROPERTY WILL COME FROM THE FOLLOWING REAL PROPERTY: Property Description (the "Redevelopment Project Area")

The properties are located at 1703 Henry Street and 1703 Ada Street in Grand Island Nebraska, the attached map identifies the subject property and the surrounding land uses.

Legal Descriptions: Lots 1 and 2 of Block 2 of Dawn Subdivision and the West 111 feet of lot 1 and all of lot 2 of Block 1 of Dawn Subdivision in the City of Grand Island, Hall County, Nebraska.



Existing Land Use and Subject Property

The tax increment will be captured for the tax years the payments for which become delinquent in years 2024 through 2041 inclusive for no more than a 15 year period on any portion of the project.

The real property ad valorem taxes on the current valuation will continue to be paid to the normal taxing entities. The increase will come from the construction of 4 apartment buildings on these lots.

Statutory Pledge of Taxes.

In accordance with Section 18-2147 of the Act and the terms of the Resolution providing for the issuance of the TIF Note, the Authority hereby provides that any ad valorem tax on the Redevelopment Project Area for the benefit of any public body be divided for a period of fifteen years after the effective date of this provision as set forth in the Redevelopment Contract, consistent with this Redevelopment Plan. Said taxes shall be divided as follows:

- a. That portion of the ad valorem tax which is produced by levy at the rate fixed each year by or for each public body upon the redevelopment project valuation shall be paid into the funds, of each such public body in the same proportion as all other taxes collected by or for the bodies; and
- b. That portion of the ad valorem tax on real property in the redevelopment project in excess of such amount, if any, shall be allocated to and, when collected, paid into a special fund of the Authority to pay the principal of; the interest on, and any premiums due in connection with the bonds, loans, notes, or advances on money to, or indebtedness incurred by, whether funded, refunded, assumed, or otherwise, such Authority for financing or refinancing, in whole or in part, a redevelopment project. When such bonds, loans, notes, advances of money, or indebtedness including interest and premium due have been paid, the Authority shall so notify the County Assessor and County Treasurer and all ad valorem taxes upon real property in such redevelopment project shall be paid into the funds of the respective public bodies.

Pursuant to Section 18-2150 of the Act, the ad valorem tax so divided is hereby pledged to the repayment of loans or advances of money, or the incurring of any indebtedness, whether funded, refunded, assumed, or otherwise, by the CRA to finance or refinance, in whole or in part, the redevelopment project, including the payment of the principal of, premium, if any, and interest on such bonds, loans, notes, advances, or indebtedness.

Redevelopment Plan Amendment Complies with the Act:

The Community Development Law requires that a Redevelopment Plan and Project consider and comply with a number of requirements. This Plan Amendment meets the statutory qualifications as set forth below.

- 1. The Redevelopment Project Area has been declared blighted and substandard by action of the Grand Island City Council on July 28, 2020.[§18-2109] Such declaration was made after a public hearing with full compliance with the public notice requirements of §18-2115 of the Act.
- 2. Conformation to the General Plan for the Municipality as a whole. [§18-2103 (13)

(a) and §18-2110]

Grand Island adopted a Comprehensive Plan on July 13, 2004. This redevelopment plan amendment and project are consistent with the Comprehensive Plan, in that no changes in the Comprehensive Plan elements are intended. The Hall County Regional Planning Commission held a public hearing at their meeting on March 1, 2023 and passed Resolution 2023-xx confirming that this project is consistent with the Comprehensive Plan for the City of Grand Island.

3. The Redevelopment Plan must be sufficiently complete to address the following items: [§18-2103(13) (b)]

a. Land Acquisition:

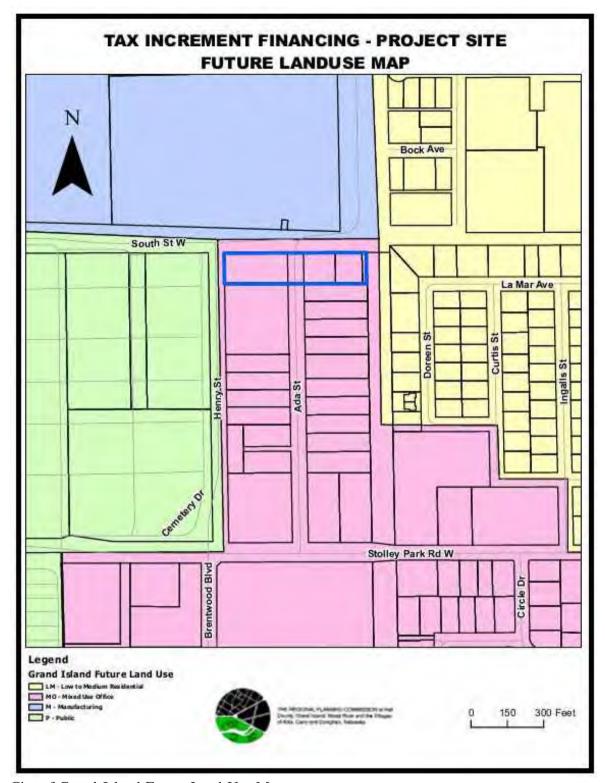
The Redevelopment Plan for Area 1 provides for real property acquisition and this plan amendment does not prohibit such acquisition. The developer has acquired the property and will be including acquisition as an eligible activity. There is no proposed acquisition by the authority.

b. Demolition and Removal of Structures:

The project to be implemented with this plan does provide for the demolition and removal any structures on this property. Some structures have already been demolished and removed to prepare for this project and those expenses will be eligible for reimbursement as permitted by statutes.

c. Future Land Use Plan

See the attached map from the 2004 Grand Island Comprehensive Plan. All of the area around the site in private ownership is planned for mixed use manufacturing development; this includes uses allowed in the general business district like housing and more intense uses like those found north of this site. A majority of the development along Henry and Ada Streets south of South Street is multifamily residential in nature and has been for more than 25 years. This property is in private ownership. [§18-2103(b) and §18-2111] The attached map also is an accurate site plan of the area after redevelopment. [§18-2111(5)]



City of Grand Island Future Land Use Map

d. Changes to zoning, street layouts and grades or building codes or ordinances or other Planning changes.

The area is zoned M2 Heavy Manufacturing zone. The developer has submitted a request to change the zoning to B2 General Business. All of the properties south of these are zoned B2 and such changes would be consistent with the future land use map. No changes are anticipated in street layouts or grades. No changes are anticipated in building codes or ordinances. Nor are any other planning changes contemplated. [§18-2103(b) and §18-2111]

e. Site Coverage and Intensity of Use

The B2 zone would allow residential uses at a density of up to 1 unit per 1000 square feet of property with up to 100% of property covered with a 10 foot setback along the street sides. [§18-2103(b) and §18-2111]

f. Additional Public Facilities or Utilities

- Sewer and water are available and can be extended to support this development.
- Electric utilities are sufficient for the proposed use.
- No other utilities would be impacted by the development.
- The developer will be responsible for installing any sidewalks needed with this project.

No other utilities would be impacted by the development. [§18-2103(b) and §18-2111]

- 4. The Act requires a Redevelopment Plan provide for relocation of individuals and families displaced as a result of plan implementation. This property is vacant and has not been used for any residential purposes. [§18-2103.02]
- 5. No member of the Authority, nor any employee thereof holds any interest in any property in this Redevelopment Project Area. [§18-2106] No members of the authority or staff of the CRA have any interest in this property.

6. Section 18-2114 of the Act requires that the Authority consider:

a. Method and cost of acquisition and preparation for redevelopment and estimated proceeds from disposal to redevelopers.

The developer has established a purchase price of the property of \$460,000. The estimated costs for demolition and site work are \$94,000. Total costs for utilities and public streets and sidewalks and private streets is estimated at \$533,787. Architecture and planning fees will be \$25,859. Legal and fees for reimbursement to the City and the CRA for costs to prepare the contract and monitor the project over the course of the development of \$10,000 are included in the eligible expenses. The total of eligible expenses for this project exceeds \$1,124,000. The developer will also invest almost \$6,000,000 in private funds into the construction of the project.

No property will be transferred to redevelopers by the Authority. The developer will provide and secure all necessary financing.

b. Statement of proposed method of financing the redevelopment project.

The developer will provide all necessary financing for the project. The Authority will assist the project by granting the sum of \$950,932 from the proceeds of the TIF. This indebtedness will be repaid from the Tax Increment Revenues generated from the project. TIF revenues shall be made available to repay the original debt and associated interest after January 1, 2025 through December 2040.

c. Statement of feasible method of relocating displaced families.

No families will be displaced as a result of this plan.

7. Section 18-2113 of the Act requires:

Prior to recommending a redevelopment plan to the governing body for approval, an authority shall consider whether the proposed land uses and building requirements in the redevelopment project area are designed with the general purpose of accomplishing, in conformance with the general plan, a coordinated, adjusted, and harmonious development of the city and its environs which will, in accordance with present and future needs, promote health, safety, morals, order, convenience, prosperity, and the general welfare, as well as efficiency and economy in the process of development, including, among other things, adequate provision for traffic, vehicular parking, the promotion of safety from fire, panic, and other dangers, adequate provision for light and air, the promotion of the healthful and convenient distribution of population, the provision of adequate transportation, water, sewerage, and other public utilities, schools, parks, recreational and community facilities, and other public requirements, the promotion of sound design and arrangement, the wise and efficient expenditure of public funds, and the prevention of the recurrence of insanitary or unsafe dwelling accommodations or conditions of blight.

The Authority has considered these elements in proposing this Plan Amendment. This amendment, in and of itself will promote consistency with the Comprehensive Plan. This will have the intended result of preventing recurring elements of unsafe buildings and blighting conditions some of these have been demolished prior to consideration of this plan in anticipation of this project. These residential units will be similar to the ones located south of this property that were developed in the mid to late 1990's.

8. Time Frame for Development

Development of this project is anticipated to be completed by December of 2025. Excess valuation should be available for this project for 15 years on each structure beginning with the 2025 tax year.

9. Justification of Project

Housing is a critical need in Grand Island and across Nebraska. This project would add 18 units of housing similar to the housing that has been located on Henry and Ada streets since the mid 1990's.

10. Cost Benefit Analysis Section 18-2113 of the Act, further requires the Authority conduct a cost benefit analysis of the plan amendment in the event that Tax Increment Financing will be used. This analysis must address specific statutory issues.

As authorized in the Nebraska Community Development Law, §18-2147, *Neb. Rev. Stat.* (2012), the City of Grand Island has analyzed the costs and benefits of the proposed Redevelopment Project, including:

Project Sources and Uses. Approximately \$950,932 in public funds from tax increment financing provided by the Grand Island Community Redevelopment Authority will be required to complete the project. This investment by the Authority will leverage \$6,604,164 in private sector financing; a private investment of \$6.92 for every TIF dollar invested.

| Use of Funds | | | |
|-------------------------|-----------|---------------|-------------|
| Description | TIF Funds | Private Funds | Total |
| Acquisition | \$460,000 | | \$460,000 |
| Building Costs | | \$5,919,726 | \$5,919,726 |
| Demolition | \$54,000 | | \$54,000 |
| Utilities | \$302,197 | \$8,500 | \$310,792 |
| Public Streets/Sidewalk | \$84,735 | | \$84,735 |
| Private Streets | | \$138,800 | \$138,800 |
| Grading/Dirtwork | \$40,000 | | \$40,000 |
| Planning (Arch. & Eng.) | | \$25,859 | \$25,859 |
| Financing fees/ audit | | \$491,063 | \$491,063 |
| Legal/ TIF contract | \$10,000 | | \$10,000 |
| Total | \$950,932 | \$6,583,948 | \$7,534,975 |

Tax Revenue. The property to be redeveloped is anticipated to have a January 1, 2024, valuation of approximately \$213,282. Based on the 202e levy this would result in a real property tax of approximately \$4,514. It is anticipated that the assessed value will increase by \$5,247,186 upon full completion, as a result of the site redevelopment. This development will result in an estimated tax increase of over \$111,042 annually. The tax increment gained from this Redevelopment Project Area would not be available for use as city general tax revenues, for a period of 15 years on each phase of the project, or such shorter time as may be required to amortize the TIF bond, but would be used for eligible private redevelopment costs to enable this project to be realized.

| Estimated 2022 assessed value: | \$ 213,282 |
|----------------------------------|-------------|
| Estimated value after completion | \$5,460,468 |
| Increment value | \$5,247,186 |
| Annual TIF generated (estimated) | \$ 111,042 |
| TIF bond issue | \$ 950,932 |

(a) Tax shifts resulting from the approval of the use of Tax Increment Financing;

The redevelopment project area currently has an estimated valuation of \$213,282 The proposed redevelopment will create additional valuation of \$5,247,186. No tax shifts are anticipated from the project outside of the use of TIF to support the redevelopment. It is not anticipate that any additional tax burdens will be assumed by public entities as a result of this project. The project creates additional valuation that will support taxing entities long after the project is paid off.

(b) Public infrastructure and community public service needs impacts and local tax impacts arising from the approval of the redevelopment project;

Existing water and waste water facilities are sufficient to accommodate this development but will need to be extended to serve the properties. The electric utility has sufficient capacity to support the development. It is not anticipated that this will impact schools in any significant way. Fire and police protection are available and should not be negatively impacted by this development.

(c) Impacts on employers and employees of firms locating or expanding within the boundaries of the area of the redevelopment project;

This will not have an impact on employers within the area..

(d) Impacts on other employers and employees within the city or village and the immediate area that are located outside of the boundaries of the area of the redevelopment project; and

This project will not have a negative impact on other employers in any manner different from any other expanding business within the Grand Island area. This will provide residential options for residents of Grand Island.

(e) Impacts on student populations of school districts within the City or Village:

This development will have a minimal impact on the Grand Island School system as it will likely not result in any increased attendance. The majority of the units to be developed with this project are two bedroom units and unlikely to be a family unit, especially for families with school age children. The developer intends to market these primarily to seniors 59 years and older.

The average number of persons per household in Grand Island for 2015 to 2019 according the American Community Survey is 2.61. According to the 2020 census 19.8% of the population of Grand Island was between the ages of 5 and 18. 2020 census and 2022 ACS. If the averages hold it would be expected that there would be a maximum of 19 school age child generated by this development. This is mitigate by the fact that 10 of the 18 proposed units are one bedroom units and the other 8 units are only two bedroom.

(f) Any other impacts determined by the authority to be relevant to the consideration of costs and benefits arising from the redevelopment project.

This project will expand housing opportunities in the city and is infill development that will not create additional costs for the city.

Time Frame for Development

Development of this project is anticipated to be completed by December of 2025. The base tax year will vary between January 1, 2024 or 25 and January 1, 2026. Excess valuation should be available for each phase of this project for 15 years beginning in

2024 with taxes due in 2025. Excess valuation will be used to pay the TIF Indebtedness issued by the CRA per the contract between the CRA and the developer for a period not to exceed 18 years with no more than 15 years on any phase of the project or an amount not to exceed \$950,932 the projected amount of increment based upon the anticipated value of the project and current tax rate. Based on the estimates of the expenses of the rehabilitation the developer will spend at least \$1,124,000 on TIF eligible activities in excess of other grants given.



BACKGROUND INFORMATION RELATIVE TO TAX INCREMENT FINANCING REQUEST

Project Redeveloper Information

| Busine | ess Name: J | BA \ | /entures, LLC | | | |
|-----------|-----------------------------|------------------|---|------------------------------------|--------------------------------|-----------------------|
| | Address: | 14 N. | . Custer Ave. Gra | nd Island, NE | 68803 | |
| | Telephone Email: JBA | | 308-390-0351 esGl@gmail.com | Fa | x No.: <u>308-382</u> | -3553 |
| | Contact: R | iley | Baasch | | | · |
| | Application | Subm | nission Date: | | | |
| Brief D | escription o | f App | licant's Business: | | | |
| (pendi | ing TIF appr 59+ located | oval), at the | organized as a Nebra , the company will o e project site. Upon dings housing 18 un | perate and lease completion of all | housing units to phases of the | for those |
| Legal I | Description/ | Addre | ess of Proposed Pro | ect | | |
| 1703 & 17 | 04 Ada St. and 170 | 4 Henry | St. Grand Island, NE 68803, Da | vn sub W.111' Lt 1 Blk 1, D | awn sub lot 2 Blk 1, Dav | vn sub lots 1&2 Blk 2 |
| Comm | unity Redev | elopn | nent Area Number | | <u>-</u> | |
| Form U | odated 7-25-20 | 019cn | | | | Page 1 |

| Present Ownership | Proposed | Project | Site: |
|-------------------|----------|----------------|-------|
| JBA Ventures, LLC | | | |

Is purchase of the site contingent on Tax Increment Financing Approval? Yes
No

Proposed Project: Building square footage, size of property, description of buildings – materials, etc. Please attach site plan, if available.

Site preparation at Dawn Subdivision, including concrete work, infrastructure (sewer and electric), landscaping, fencing, etc. and the construction of 4 buildings intended for residential living by those aged 59+. Phase 1 consists of 8 housing units, consisting of both 1-bedroom or 2-bedroom floor plans. Phase 2 consist of 10 housing units, consisting of 1-bedroom floor plans or 2-bedroom floor plans. Once both phases are completed over three years there will be 18 housing units, 10 1-bedroom floor plans and 8 2-bedroom floor plans

If Property is to be Subdivided, Show Division Planned:

VI. Estimated Project Costs:

Acquisition Costs: A. Land

B. Building \$ 0

Construction Costs:

A. Renovation or Building Costs: \$ 5,919,726

B. On-Site Improvements:

Sewer \$ 26,088

Water \$ 22,100

Electric \$ 250,444

Gas \$ 11,620

Public Streets/Sidewalks \$ 84,735

Form Updated 7-25-2019cn

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\$ 460,000

| | Private Streets | \$ | 138,800 |
|-------------|--|-------------|------------------------------|
| | Trails | \$ | |
| | Grading/Dirtwork/Fill | \$ | 40,000 |
| | Demolition | \$ | 54,000 |
| | Other | \$ | |
| | Total | \$ | 7,007,513 |
| <u>Soft</u> | Costs: | | |
| A. | Architectural & Engineering Fees: | \$ | 25,859 |
| B. | Financing Fees: | \$ | 491,063 |
| C. | Legal & Accounting | \$ | 10,000 |
| D. | Developer Fees: | \$ | |
| E. | Audit Fees | \$ | |
| F. | Contingency Reserves: | \$ | |
| G. | Other (Please Specify) | \$ | |
| | TOTAL | \$ | 7,534,435 |
| | nated Market Value at Completion: Estimated Market Value Market value arrived at using the | le | 5,460,468 ssor of cost or |
| | estimated assess value provided by H | all | County Assessor |
| Source of I | inancing: | | EEC 40E |
| A. | Developer Equity: | • | 556,495 |
| B. | | Ф | 0.007.540 |
| | Commercial Bank Loan: | \$ \$ | 6,027,548 |
| C. | Tax Credits: | \$ | |
| | Tax Credits: 1. N.I.F.A. | \$ \$ | 6,027,548 |
| | Tax Credits: | • | |
| | Tax Credits: 1. N.I.F.A. | \$ | |
| | Tax Credits: 1. N.I.F.A. 2. Historic Tax Credits 3. New Market Tax Credits 4. Opportunity Zone | \$ \$ | |
| C. | Tax Credits: 1. N.I.F.A. 2. Historic Tax Credits 3. New Market Tax Credits | \$ \$ \$ \$ | |
| C. | Tax Credits: 1. N.I.F.A. 2. Historic Tax Credits 3. New Market Tax Credits 4. Opportunity Zone | \$ \$ \$ \$ | |

Form Updated 7-25-2019cn

Note 1: TIF requested at zero lending rate is \$1,615,009. After applying a 7.5% lending rate on a 15-year term note with monthly payments the principal amount is \$950,392 (interest component is \$664,617)

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| G. | Nebraska Housing Tru | ust Fund | | \$ | |
|--------------------------|---|----------------|--------------------|--------------------|----------------------------|
| H. | Other | | | \$ | |
| | | | | | |
| Name, Ad | dress, Phone & Fax Nur | mbers of Arc | hitect, Engineer | and General Contra | actor: |
| | Stacy Spotanski, Spotar Ste 296, Grand Island, I | | | | |
| • | Nate Jensen, Olsson, 20 olsson.com, 308-384-87 | | d St. Grand Island | i, NE 68801, | |
| | Contractor: Brad Shearer, Island, NE 68803. 308-3 | | • | • | nd |
| | Real Estate Taxes on Pease Show Calculations) | • | Jpon Completion | of Project: | |
| Saa Evhih | it R for details | | | | |
| See Exhib | it B for details | | | | |
| See Exhib | oit B for details | | | | |
| See Exhib | oit B for details | | | | |
| | | | | | |
| Project Co | onstruction Schedule: nstruction Start Date: 2023 | | | | |
| Project Co | nstruction Schedule: nstruction Start Date: | ate: | | | |
| Project Co Cor Cor | enstruction Schedule: enstruction Start Date: 2023 enstruction Completion Da | ate: | | | |
| Project Co Cor Cor | enstruction Schedule: nstruction Start Date: 2023 nstruction Completion Da 2025 | ate: | 50 | | nplete |
| Project Co Cor Cor | enstruction Schedule: nstruction Start Date: 2023 nstruction Completion Da 2025 hased Project: | | 50 100 | % Cor % Cor | • |
| Project Co Cor Cor | enstruction Schedule: enstruction Start Date: 2023 enstruction Completion Date 2025 hased Project: 2023 | Year | | | nplete |
| Project Co Cor Cor | enstruction Schedule: enstruction Start Date: 2023 enstruction Completion Date 2025 hased Project: 2023 | Year Year | | % Cor | mplete mplete |
| Project Co Cor Cor | enstruction Schedule: enstruction Start Date: 2023 enstruction Completion Date 2025 hased Project: 2023 | Year Year Year | | % Cor % Cor | mplete mplete mplete |

Form Updated 7-25-2019cn

XII. Please Attach Construction Pro FormaXIII. Please Attach Annual Income & Expense Pro Forma(With Appropriate Schedules)

TAX INCREMENT FINANCING REQUEST INFORMATION

Describe Amount and Purpose for Which Tax Increment Financing is Requested:

\$1,615,009 of tax increment financing (based on a 0% lending rate) is being requested to assist in the construction of 4 buildings to be located in the Dawn Subdivision of Hall County which are intended to create a total of 18 homes for those 59+ upon completion. The two-phase project involves the construction of the housing units, as well as concrete work for the foundations and all necessary access roads, in addition to appropriate sewer and electrical hookups to the city water and electric facilities.

The TIF funds will enable the project to be undertaken, resulting in vast improvements to the current location with the development of an area that will help to satisfy an underutilized occupancy demand of Grand Island.

Statement Identifying Financial Gap and Necessity for use of Tax Increment Financing for Proposed Project:

Tax increment financing is an integral and essential component to project completion, which is contingent upon receipt of the expected tax increment assistance. Feasibility is dependent on TIF funds that will enable the creation of adequate economics in operating the new development at a competitive rate in the specified area (See Exhibit E for the capitalization rate analysis).

Form Updated 7-25-2019cn

Municipal and Corporate References (if applicable). Please identify all other

Municipalities, and other Corporations the Applicant has been involved with, or has
completed developments in, within the last five (5) years, providing contact person,
telephone and fax numbers for each:

Tim Wojcik Five Points Bank 2015 N Broadwell Grand Island NE 68801

Tom Champoux Unico 1128 Lincoln Mall, Suite 200 Lincoln, NE 68508

Post Office Box 1968

Grand Island, Nebraska 68802-1968

Phone: 308 385-5240

Fax: 308 385-5423

Email: cnabity@grand-island.com

Form Updated 7-25-2019cn

Page | 6

JBA Ventures, LLC Tax Increment Financing Request Estimated Real Estate Taxes on Project Site Upon Completion of Project

Existing Assessed Value and Real Estate Tax on Project Site

| | Asses | ssed Value (20 | 22) | | | |
|---------------------------|--------------|----------------|----------|----------|---------|--------------------------|
| Parcel Number | Improvements | Land | Total | Taxes | Sq Feet | Mil Rate |
| 400040387 | 26,909 | 14,368 | 41,277 | 874 | 14,368 | 2.1162391% 2.1162158% |
| 400040395 | 48,066 | 16,951 | 65,017 | 1,376 | 16,951 | 2.1162186% |
| 400040409 | 73,111 | 33,877 | 106,988 | 2,264 | 33,877 | 2.1102100% |
| Before subdivision | 148,086 | 65,196 | 213,282 | 4,513.52 | 65,196 | |
| Subdivided Sq Ft | 65,196 | 65,196 | 65,196 | 65,196 | | |
| Divided by total existing | 65,196 | 65,196 | 65,196 | 65,196 | | |
| Ratio | 1.000000 | 1.000000 | 1.000000 | 1.000000 | | |
| | | | | | | |
| Estimated subdivision | 148,086 | 65,196 | 213,282 | 4,514 | | |

Estimated Real Estate Taxes on Project Site Upon Completion of Project

| | | | sessment | Note 1 Limitation |
|---|------------|------------------------|---------------------------------|---------------------------------|
| 2022 taxes assessed on site prior to project commencement | nt | | 4,514 | |
| Divided by base assessed value | | | 213,282 | |
| Estimated tax rate | | | 2.116220% | |
| Proposed assessed value | | | 5,460,468 | |
| Estimated annual real estate tax after project completion | | | 115,556 | |
| Less existing annual real estate tax | | | (4,514) | |
| Estimated increase in annual real estate tax | | | 111,042 | 107,667 |
| Requested TIF assistance at zero percent lending rate | | | <u>15</u> 1,665,630 | <u>15</u> 1,615,009 |
| Principal debt service at indicated rate With annual note payments With monthly note payments | PVA PVA | Rate 7.50% 7.50% | Principal 980,181 998,207 | Principal 950,392 967,870 |

Notes:

1.) This column represents requested financing in the event the tax increment over 15 years exceeds actual qualified TIF costs. Requested TIF assistance is limited to qualified costs.

Exhibit B

JBA Ventures, LLC Tax Increment Financing Request Estimated Real Estate Taxes on Project Site Upon Completion of Project

Existing Assessed Value and Real Estate Tax on Project Site

| | Asses | Assessed Value (2022) | | | | |
|--------------------|--------------|-----------------------|---------|----------|---------|------------|
| Parcel Number | Improvements | Land | Total | Taxes | Sq Feet | Mil Rate |
| 400040387 | 26,909 | 14,368 | 41,277 | 874 | 14,368 | 2.1162391% |
| 400040395 | 48,066 | 16,951 | 65,017 | 1,376 | 16,951 | 2.1162158% |
| 400040409 | 73,111 | 33,877 | 106,988 | 2,264 | 33,877 | 2.1162186% |
| Before subdivision | 148,086 | 65,196 | 213,282 | 4,513.52 | 65,196 | |

Estimated Real Estate Taxes on Project Site Upon Completion of Project

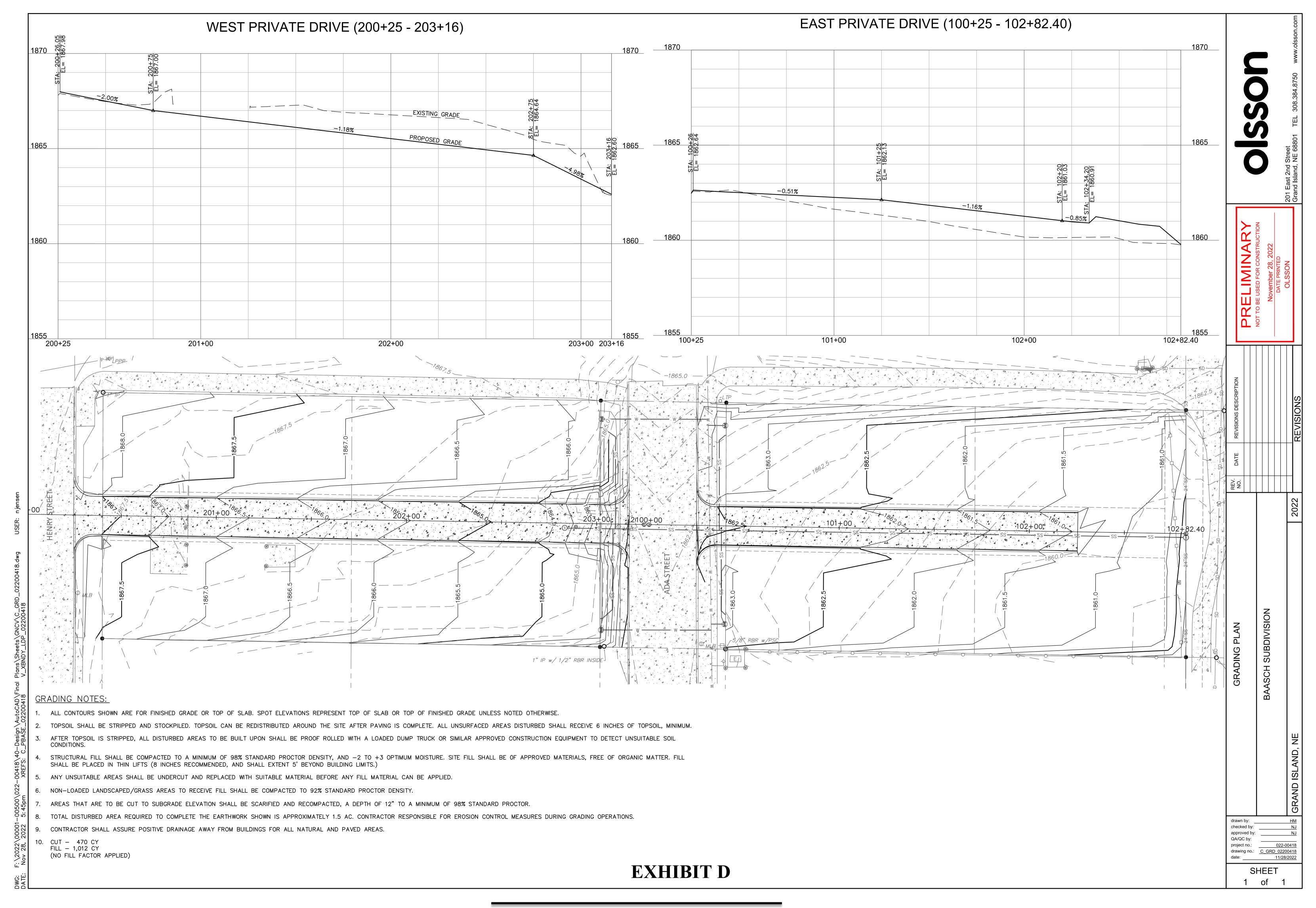
| Estimated Real Estate Taxes on Project Site Opon Con | | 1000 | | Note 1 | | |
|---|-----|-------|------------------|-----------|-----------|------------|
| | | | Phase 1 | Phase 2 | Total | Limitation |
| 2022 taxes assessed on site prior to project commenceme | ent | | 2,249 | 2,264 | 4,514 | |
| Divided by base assessed value | | | 106,294 | 106,988 | 213,282 | |
| Estimated tax rate | | | 2.116220% | 2.116220% | 2.116220% | |
| Proposed assessed value | | | 2,706,672 | 2,753,796 | 5,460,468 | |
| Estimated annual real estate tax after project completion | | | 57,279 | 58,276 | 115,556 | |
| Less existing annual real estate tax | | | (2,249) | (2,264) | (4,514) | |
| Estimated increase in annual real estate tax | | | 55,030 | 56,012 | 111,042 | 107,667 |
| | | | 15 | 15_ | 15_ | 15 |
| Requested TIF assistance at zero percent lending rate | | | 825,446 | 840,184 | 1,665,630 | 1,615,009 |
| | | | | | | |
| Principal debt service at indicated rate | | Rate | <u>Principal</u> | Principal | Principal | Principal |
| With annual note payments | PVA | 7.50% | 485,754 | 494,427 | 980,181 | 950,392 |
| With monthly note payments | PVA | 7.50% | 494,687 | 503,520 | 998,207 | 967,870 |

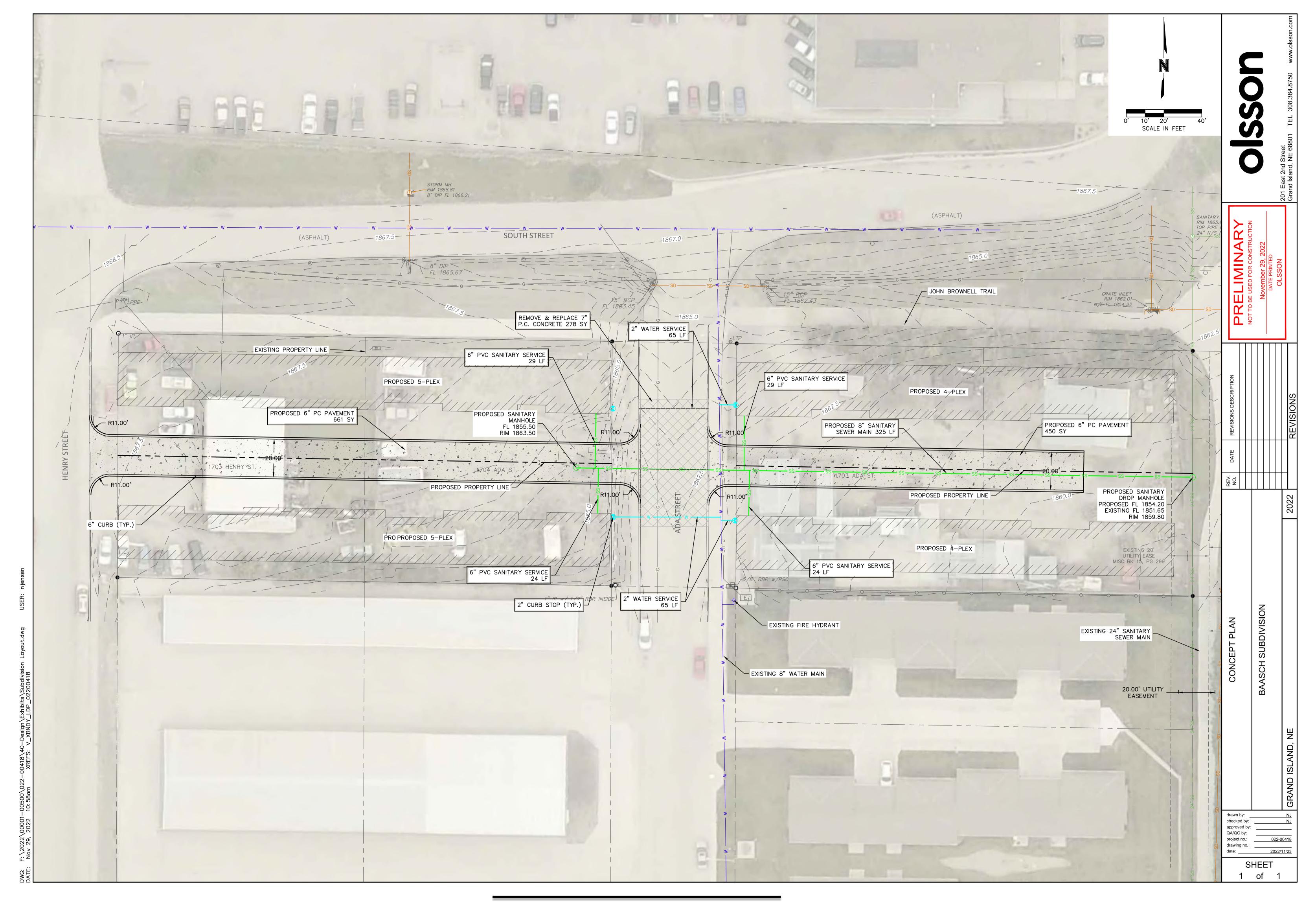
Notes:

 This column represents requested financing in the event the tax increment over 15 years exceeds actual qualified TIF costs. Requested TIF assistance is limited to qualified costs.

JBA Ventures LLC Project Cost Summary

| Description | Phase #1 Amount | Phase #2 Amount | Total | TIF Qualified (Q) Non-Qualified (NQ) |
|--|-----------------|--------------------|-----------|--|
| TIF qualified sitework | 55,000 | 39,300 | 94,300 | Q |
| TIF non-qualified sitework building costs | 11,730 | 14,664 | 26,394 | NQ |
| Subtotal | 66,730 | 53,964 | 120,694 | |
| TIF qualified concrete | 110,143 | 113,392 | 223,535 | Q |
| TIF non-qualified concrete | 312,296 | 401,128 | 713,424 | NQ |
| Subtotal | 422,439 | 514,520 | 936,959 | |
| TIF qualified plumbing | 59,808 | - | 59,808 | Q |
| TIF non-qualified plumbing | 135,392 | 169,240 | 304,632 | NQ |
| Subtotal | 195,200 | 169,240 | 364,440 | |
| TIF qualified electrical | 110,195 | 140,249 | 250,444 | Q |
| TIF non-qualified electrical | 111,218 | 139,226 | 250,444 | NQ |
| Subtotal | 221,413 | 279,475 | 500,888 | |
| Non-qualified building costs | 2,024,170 | 2,600,362 | 4,624,532 | NQ |
| Total project costs per construction pro-forma | 2,929,952 | 3,617,561 | 6,547,513 | |
| Other costs: | | | | |
| Land | 460,000 | - | 460,000 | Q |
| Architect/Engineer | 25,859 | • | 25,859 | Q |
| Financing | 219,746 | 271,317 | 491,063 | Q |
| Legal & accounting | 10,000 | • | 10,000 | Q |
| Total project costs | 3,645,557 | 3,888,878 | 7,534,435 | |
| Total TIF qualified costs (Q) | 1,050,751 | 564,258 | 1,615,009 | |
| Total TIF non-qualified costs (NQ) | 2,594,806 | 3,324,620 | 5,919,426 | |
| Total project costs | 3,645,557 | 3,888,878 | 7,534,435 | |





NEW 4-PLEX FOR GRAND ISLAND, NE.

GENERAL ABBREVIATIONS

Grand Island

CONNECTION

CONTINU(E) (OUS) (ATION)

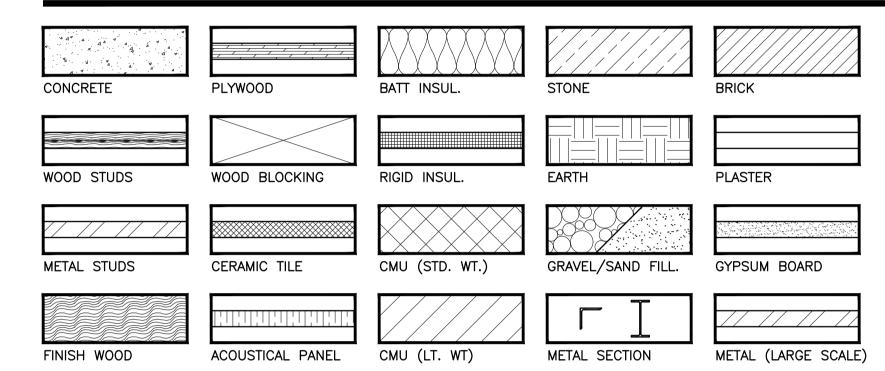
ELECTRIC WATER COOLER

| AB A/CC OUS ADJ C A/E ALT C APPH ANC APPH AVG BITUG BLE BLM BRDG BRKT BTW BW | ANCHOR BOLT AIR CONDITIONER ACCESS(IBLE) (ORIES) ACOUSTICAL ADDITIONAL ADJUSTABLE ADJACENT ARCHITECT/ENGINEER ABOVE FINISH FLOOR ALUMINUM ALTERNATE ANCHOR(AGE) APPROXIMATE(LY) ARCHITECT AUTOMATIC AVERAGE BOARD BITUMINOUS BUILDING BRICK LEDGE ELEVATION BLOCK(ING) BEAM BOTTOM BRIDGING BRACKET BETWEEN BOTH WAYS | CONTR CORR CTSK CTR CUH CLO CLR CJ C D D D D D D D D D D D D D D D D D | CONTRACT(OR) CORRIDOR COUNTER(SINK) (SUNK) CENTER CABINET UNIT HEATER CLOSET CLEAR(ANCE) CONTROL/CONSTRUCTION JOINT CEILING DEEP, DEPTH, DATA OUTLET DRILL, AND EPOXY GROUT DECK BEARING ELEVATION DOUBLE DEGREE(S) DEMO(LISH) (LITION) DEPARTMENT DETAIL DRINKING FOUNTAIN DIAMETER DIAGONAL DIFFEREN(CE) (TIAL) DIFFUSER DIMENSION DOWN DOOR OPENING DOCUMENT(S) DOOR DOWNSPOUT | EXCLEXCPEXSTOEXPEXT FABS (S) FDD FE FEN FLEX FLG FLRW FT GREAT FUT | EXCAVAT(E) (ED) (ION) EXCLUD(E) (ED) (ING) EXCEPT EXHAUST EXISTING EXPOSED EXPAN(D) (SION) EXTERIOR FACE TO FACE FABRICAT(E) (ED) (OR) FASTEN(ED) (ER) FACE(S) FLOOR DRAIN FOUNDATION FIRE EXTINGUISHER FIRE EXTINGUISHER FIRE EXTINGUISHER FLOOR FLASHING FLEXIBLE FLANGE FLOOR(ING) FACE OF WALL FRAME FOOT OR FEET FOOTING FURR(ED) (ING) FUTURE | H HB HCP HDR HDWE HM HO HORIZ HTR HTVAC ID IF IN INFOUL INT JAPE JC | HIGH, HEIGHT HOSE BIB HOLLOW CORE HANDICAP HEAVY DUTY HEADER HARDWOOD HARDWARE HOLLOW METAL HOLD OPEN HORIZONTAL HOUR HEATER HEATING/ VENTILATING/ AIR CONDITIONING INSIDE DIAMETER/DIMENSION/ IDENTIFICATION INSIDE FACE INCH(ES) INCLU(DE) (DED) (DING) (SIVE) INFORMATION INSULAT(E) (ED) (ION) INTERIOR J JANITOR JOIST BEARING ELEVATION JANITOR CLOSET | MAS MAX MECH MET MFR MH MISC MOD MTL NIC NOM NTS OBC OPF OPP ORD OS | MASONRY MAXIMUM MECHANICAL METAL MANUFACTURER MANHOLE MINIMUM MISCELLANEOUS MASONRY OPENING MOUNTED METAL NORTH NOT IN CONTRACT NUMBER NOMINAL NOT TO SCALE OBSCURE ON CENTER OUTSIDE DIAMETER OFFICE OPENING OPTIONAL OPPOSITE OVERFLOW ROOF DRAIN OVERFLOW SCUPPER | S SCHED SECT SHT SIM SPEC TEMP TC G THK TOM TOS TPD TR TV UNO UR UTIL VB VERT VEST | SOUTH SCHEDULE SECTION SHEET SIMILAR SPECIFICATIONS T T TEMPORARY TOP OF CURB TONGUE AND GROOVE THICK TOP OF MASONRY TOP OF STEEL TOILET PAPER DISPENSER TREAD TELEVISION UNLESS NOTED OTHERWISE URINAL UTILITY VAPOR BARRIER VERTICAL VESTIBULE W |
|--|--|--|--|--|--|--|--|---|--|---|---|
| BOT BRDG BRG BRKT BTW | BOTTOM BRIDGING BEARING BRACKET BETWEEN | DIM DN DO DOC | DIMENSION DOWN DOOR OPENING DOCUMENT(S) DOOR | FOW FR FT FTG FURR | FACE OF WALL FRAME FOOT OR FEET FOOTING FURR(ED) (ING) | JAN JBE JC JST JT K KIT KO | INTERIOR JANITOR | OPNG OPT OPP ORD | OPENING OPTIONAL OPPOSITE OVERFLOW ROOF DRAIN | VERT VEST W W/ WP WT | VERTICAL |

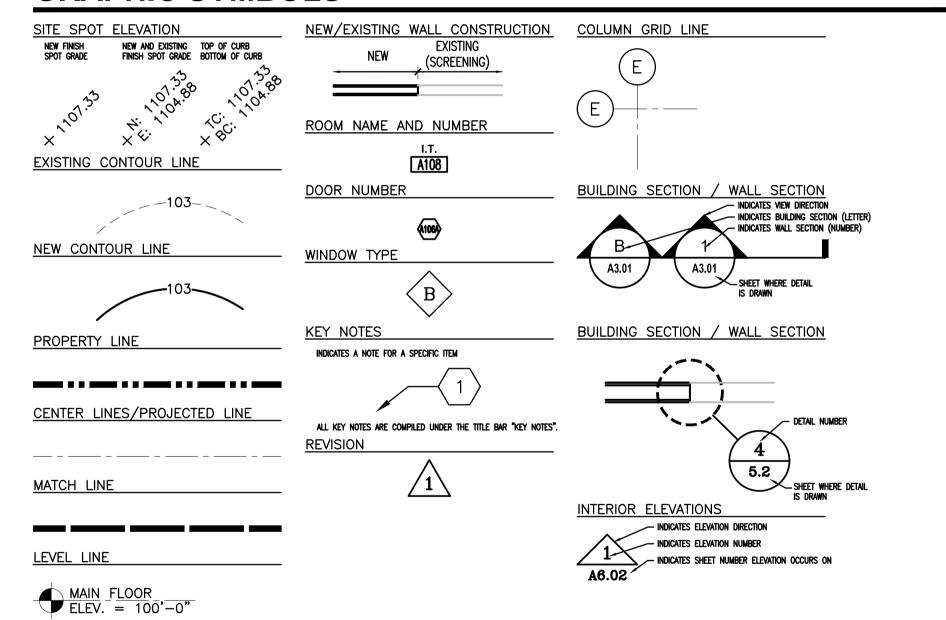
GENERAL NOTES

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- 2. THESE DRAWINGS ARE INTENDED TO CONFORM TO GENERALLY ACCEPTED BUILDING PRACTICES; HOWEVER, STATE AND LOCAL CODES VARY WIDELY AND ALL FEDERAL, STATE, AND LOCAL CODES, ORDINANCES, REGULATIONS, ETC. SHALL BE CONSIDERED AS PART OF THE SPECIFICATIONS OF THIS BUILDING, AND SHALL TAKE PRECEDENCE OVER ANYTHING SHOWN, DESCRIBED, OR IMPLIED. IT IS THE CONTRACTOR'S RESPONSIBILITY TO VERIFY THAT ALL APPLICABLE BUILDING CODE REQUIREMENTS ARE BEING MET.
- 3. DO NOT SCALE DRAWINGS, USE ONLY THE PRINTED
- 4. VERIFY WITH THE WINDOW MANUFACTURER ALL WINDOW SIZES AND APPLICABLE EGRESS REQUIREMENTS.
- 5. ALL DIMENSIONS ARE TAKEN FROM/TO ROUGH STUDS OF A DIMENSION OF EITHER $5\frac{1}{2}$ " (2x6 STUDS), $3\frac{1}{2}$ " (2x4 STUDS) OR TO THE OUTSIDE OF MASONRY.
- 6. DUE TO COORDINATION WITH FRAMING AND MECHANICAL INSTALLATIONS. FINAL DIMENSIONS MAY VARY SLIGHTLY FROM DIMENSIONS AS SHOWN ON CONSTRUCTION DRAWINGS.
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MATERIAL INDICATIONS



GRAPHIC SYMBOLS



SHEET INDEX

| 0.01 | TITLE SHEET | |
|--------------------------------------|--|-------------------|
| DA | ADA INFORMATION | |
| 1.01 1.02 1.03 1.04 1.05 | FOUNDATION PLAN FIRST FLOOR COMPOSITE PLAN PARTIAL FIRST FLOOR PLAN — AREA 'A' PARTIAL FIRST FLOOR PLAN — AREA 'B' ROOF PLAN | COLLADE |
| 2.01 | EXTERIOR ELEVATIONS | SQUARE |
| 3.01 | WALL SECTIONS | TOTAL SQUARE |
| | | COORDII PROFES |

E FOOTAGE

RE FOOTAGE OF THE ENTIRE BLDG: 6,345 INATING SSIONAL SEAL

> PRELIMINARY DRAWINGS NOT FOR CONSTRUCTION 11-10-2022

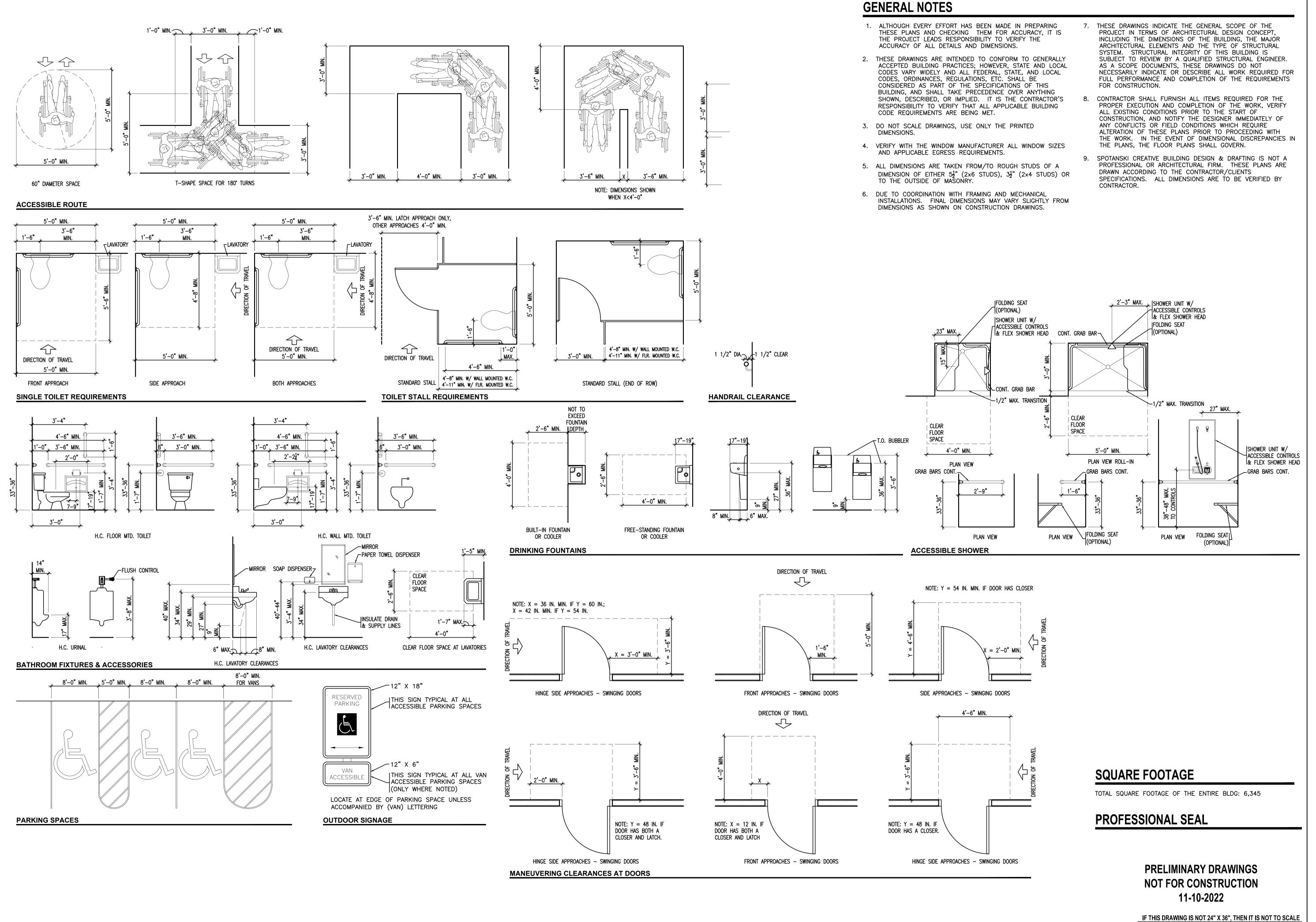
IF THIS DRAWING IS NOT 24" X 36", THEN IT IS NOT TO SCALE

DRAWN BY: S. SPOTANSKI

PLAN DATE: 11-10-2022 PLOT DATE: 11-10-2022

SHEET:

Regular Meeting - 3/15/2023



EVISION: DATE:

INFORMATION CONTAINED WITHIN THIS
OCUMENT INCLUDING, BUT NOT LIMITED TO,
SEISO CONCESTES, ARE ROPERTY OF
POTANSKI CREATIVE BUILDING DESIGN &
RAFTING. REPRODUCTION OF THIS
PORMATION IS RPOHIBITED WITHOUT
RITTEN CONSENT OF SPOTANSKI CREATIVE
UILDING DESIGN & DRAFTING.

Spotanski
Creative Building Design
& Drafting, LLC

Browniding a general approach to achieve uper content of the set states of the set of the s

JBA VENTURES LLC 114 N. CUSTER AVE. GRAND ISLAND, NE. 68803

GRAND ISI

OJECT DESCRIPTION: NEW 4-PLEX FOR ASCH DEVELOPMENT PROJECT

DRAWN BY: S. SPOTANSKI

PLAN DATE: 11-10-2022 PLOT DATE:

11-10-2022 SHEET:

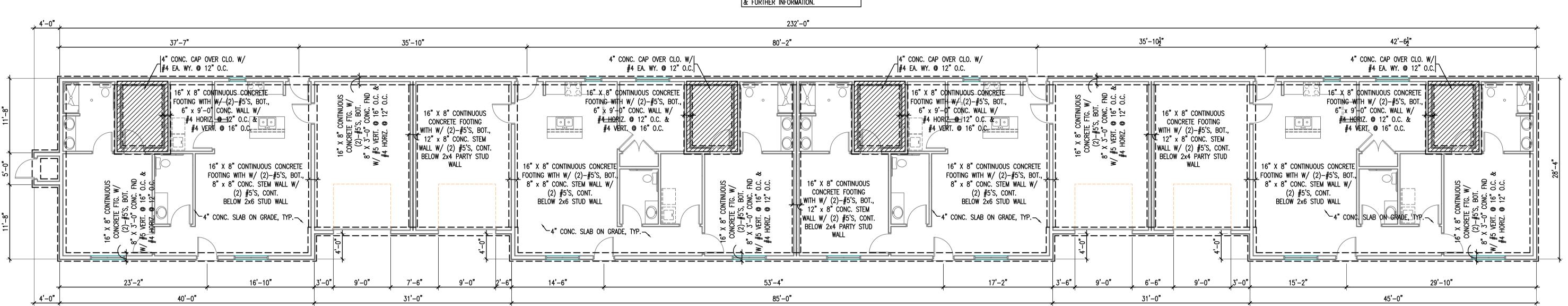
ADA

Grand Island

GENERAL NOTES

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NOTE: SEE FLOOR PLANS FOR MORE DIM. & FURTHER INFORMATION.



FOUNDATION PLAN 1/8" = 1'-0" o 2'-0"4'-0" 8'-0" 1/8" = 1'-0"

SQUARE FOOTAGE

TOTAL SQUARE FOOTAGE OF THE ENTIRE BLDG: 6,345

PROFESSIONAL SEAL

PRELIMINARY DRAWINGS NOT FOR CONSTRUCTION 11-10-2022

IF THIS DRAWING IS NOT 24" X 36", THEN IT IS NOT TO SCALE

DRAWN BY: S. SPOTANSKI

PLAN DATE: 11-10-2022 PLOT DATE:

11-10-2022 SHEET:

A1.01

Regular Meeting - 3/15/2023 Page 29 / 52 Grand Island

—ACTUAL EXIT WIDTH

LIFE SAFEY SUMMARY

PROJECT CODE INFORMATION: INTERNATIONAL BUILDING CODE (IBC) 2018

NEW BUILDING USE & OCCUPANCY CLASSIFICATION:

FIRST FLOOR: RESIDENTIAL (R-3) STORAGE (S-2) (GARAGE)

LIFE SAFETY CODE (NFPA 101) 2000 OCCUPANCIES: NEW RESIDENTIAL NEW STORAGE

2010 AMERICANS WITH DISABILITIES ACT (ADA)

ICC A117.1-2009 ACCESSIBLE AND USABLE BUILDINGS AND FACILITIES (ALL UNITS SHALL COMPLY WITH THE TYPE (B) UNIT REQ'D AS INDICATE IN SECTION 1004 TYPE 'B' UNITS)

UNIFORM PLUMBING CODE (UPC) 2018 W/ LOCAL AMENDMENTS

UNIFORM MECHANICAL CODE (UMC) 2018 W/ LOCAL AMENDMENTS NATIONAL ELECTRICAL CODE 2020 STATE W/ LOCAL AMENDMENTS

CONSTRUCTION TYPE: NEW BUILDING: V-B

BUILDING AREA: NEW FIRST FLOOR:

6,345 S.F.

ALLOWABLE BUILDING AREA BASED ON TYPE OF CONST. (506.2): Residential (R-3): STORAGE (S-2) (GARAGE): 13,500

ALLOWABLE NUMBER OF STORIES ABOVE GRADE PLANE (504.4): RESIDENTIAL (R-3):

BEARING WALLS

EXTERIOR:

STORAGE (S-2): FIRE-RESISTANCE RATING REQUIREMENTS FOR BUILDING ELEMENT (HOURS) (601) FOR TYPE V-B CONST. PRIMARY STRUCTURAL FRAME:

0-HOUR

INTERIOR: 0-HOUR NONBEARING WALLS AND PARTITIONS EXTERIOR: 0-HOUR NONBEARING WALLS AND PARTITIONS 0-HOUR INTERIOR: 0-HOUR

FLOOR CONSTRUCTION AND ASSOCIATED SECONDARY MEMBERS: ROOF CONSTRUCTION AND ASSOCIATED SECONDARY MEMBERS: 0-HOUR

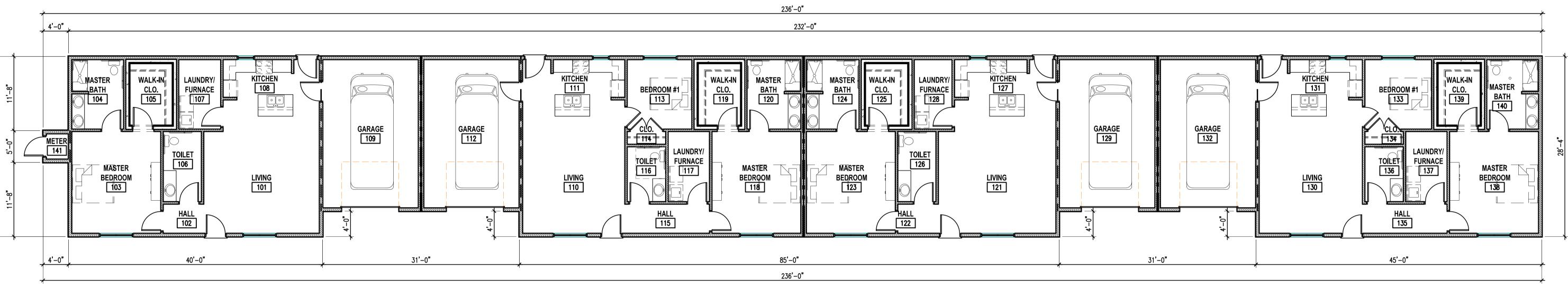
1. REQUIRED SEPARATION OF OCCUPANCIES SHALL BE ACCORDING TO TABLE 508.4.

INTERIOR WALL AND CEILING FINISH REQUIREMENTS BY OCCUPANCY (803.1): NON-SPRINKLER

| | INTERIOR EXIT STAIRWAY | CORRIDOR AND ENCLOSUREROOMS | |
|--------|------------------------|-----------------------------|----------|
| | STAIRWAY AND | AND ENCLOSURE FOR ACCESS | ENCLOSED |
| GROUP: | EXIT PASSAGEWAY | STAIRWAY | SPACES . |
| R-3 | С | С | С |
| S-2 | В | В | С |
| | | | |

GENERAL NOTES

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FIRST FLOOR COMPOSITE PLAN

1/8" = 1'-0" o 2'-0"4'-0" 8'-0" 1/8" = 1'-0"

SQUARE FOOTAGE

TOTAL SQUARE FOOTAGE OF THE ENTIRE BLDG: 6,345

PROFESSIONAL SEAL

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DRAWN BY: S. SPOTANSKI

PLAN DATE: 11-10-2022 PLOT DATE:

11-10-2022 SHEET:

A1.02

GENERAL NOTES

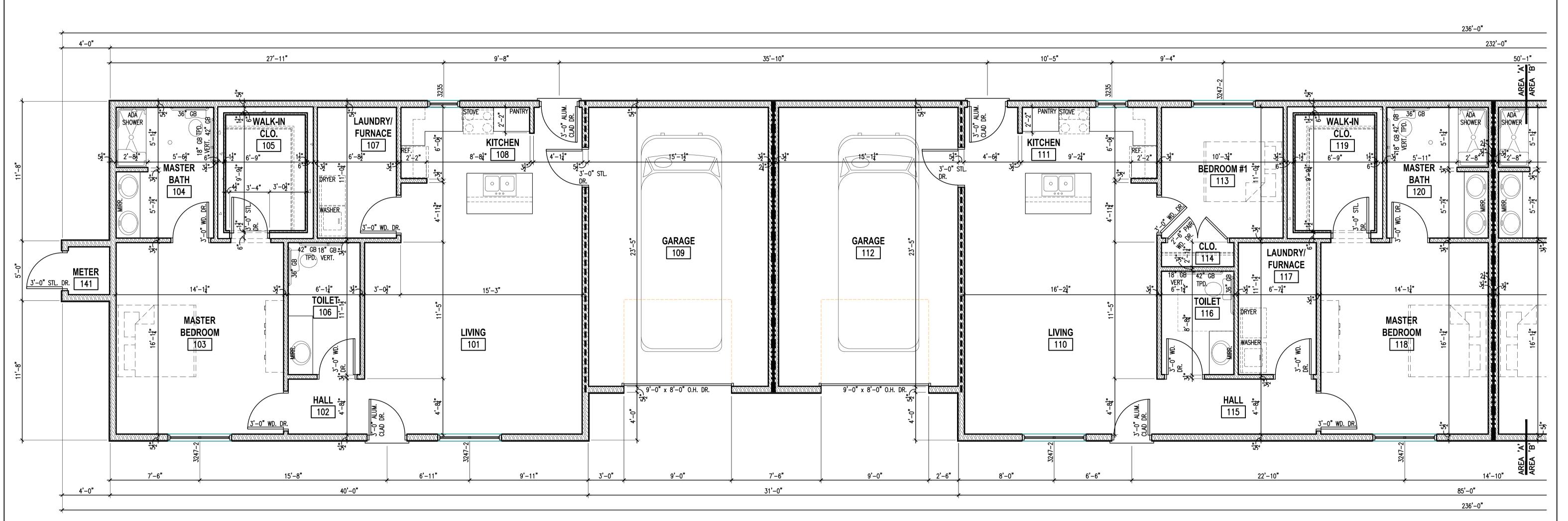
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LEGEND

HOUR RATED CONSTRUCTION

2 HOUR RATED CONSTRUCTION

PARIAL FIRST FLOOR PLAN - 'AREA 'A' 1/4" = 1'-0" 0 1'-0'2'-0" 4'-0" 1/4" = 1'-0"

SQUARE FOOTAGE

TOTAL SQUARE FOOTAGE OF THE ENTIRE BLDG: 6,345

PROFESSIONAL SEAL

PRELIMINARY DRAWINGS NOT FOR CONSTRUCTION 11-10-2022

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DRAWN BY: S. SPOTANSKI

PLAN DATE: 11-10-2022 PLOT DATE: 11-10-2022

SHEET:

A1.03

Grand Island

--- SOAP DISPENSER

— TACKBOARD

PTD/WR --- PAPER TOWEL DISP. & WASTE RECEPT.

— TOILET PAPER DISPENSER

—— HORIZONTAL WINDOW BLIND

GENERAL NOTES

HOUR RATED CONSTRUCTION

2 HOUR RATED CONSTRUCTION

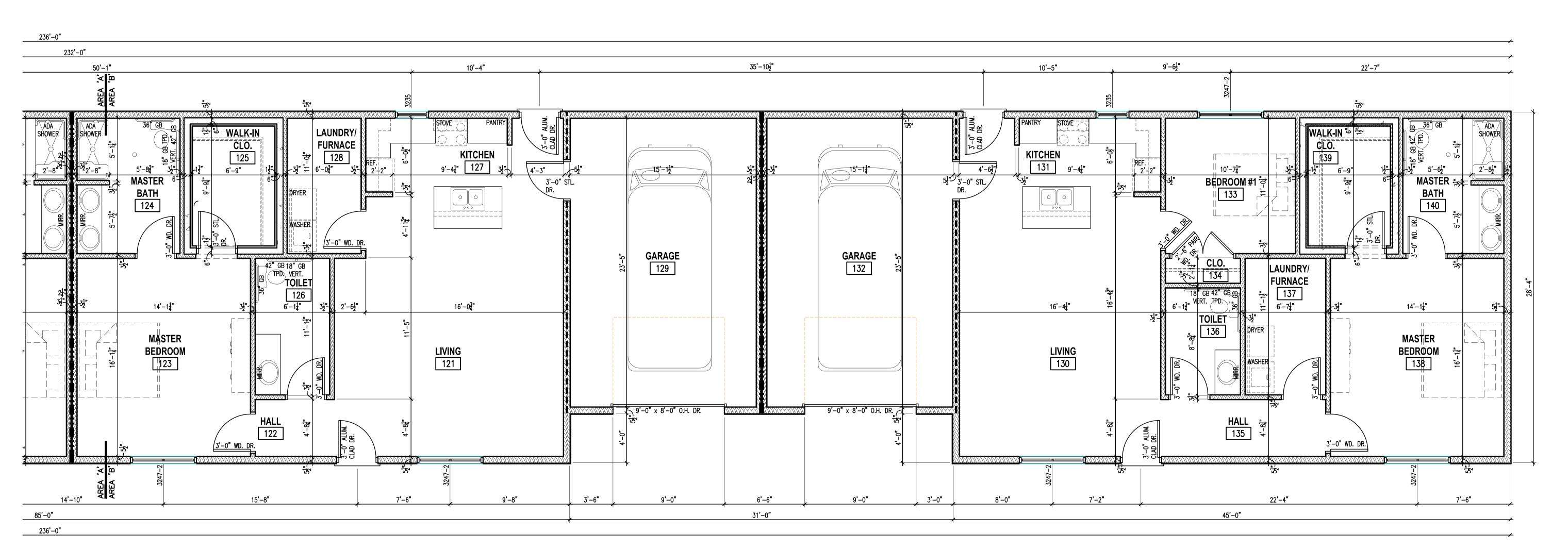
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Spotanski
Creative Building Design
& Drafting, LLC
1811 W. 2nd Street, Suite 285, Grand Island, NE 68801
(308) 850–8186 stacy@spotanskicbdd.com
STACY J. SPOTANSKI

JBA VENTURES LLC 114 N. CUSTER AVE. GRAND ISLAND, NE. 68803

, 'B' OWNER: JBA VENTURES 114 N. CUSTER GRAND ISLAND

JECT DESCRIPTION: NEW 4-PLEX FOR SCH DEVELOPMENT PROJECT 3 ADA STREET/1703 HENRY STREET

DRAWN BY: S. SPOTANSKI

PLAN DATE: 11-10-2022 PLOT DATE:

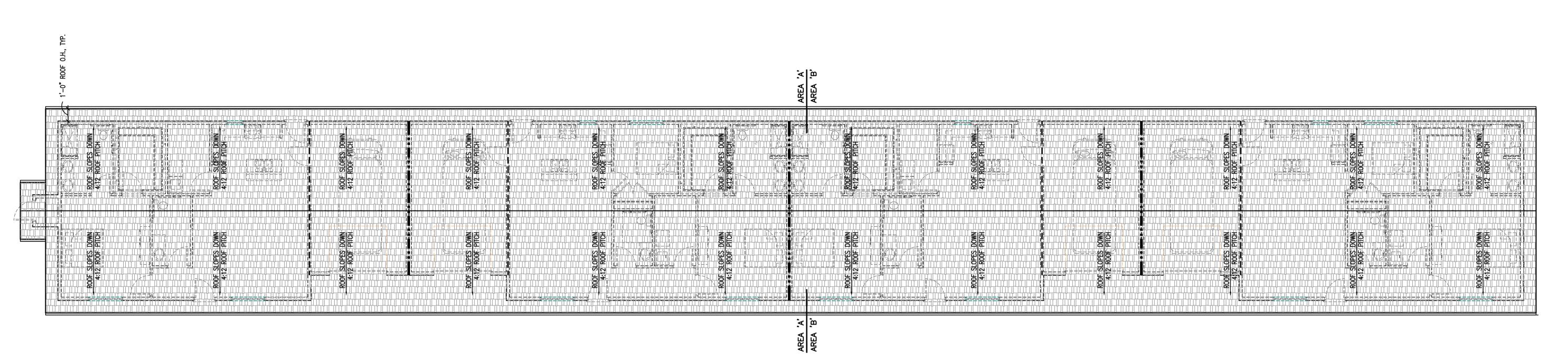
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ROOF PLAN 1/8" = 1'-0" o 2'-0"4'-0" 8'-0" 1/8" = 1'-0"

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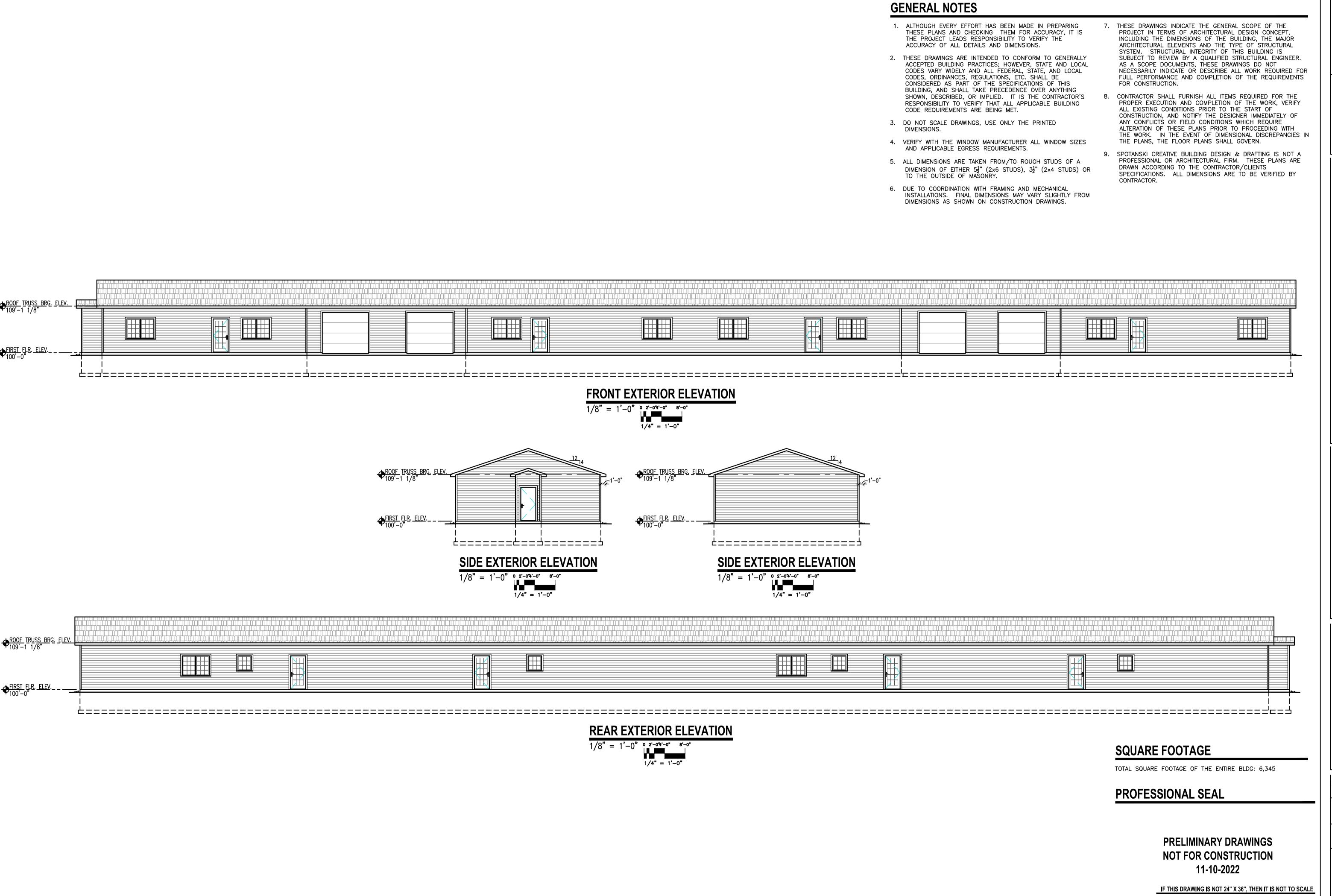
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JBA VENTURES LLC 114 N. CUSTER AVE. GRAND ISLAND, NE. 68803

114 N. CUS GRAND ISI

DESCRIPTION: NEW 4-PLEX FOR EVELOPMENT PROJECT STREET/1703 HENRY STREET

SA NASCH

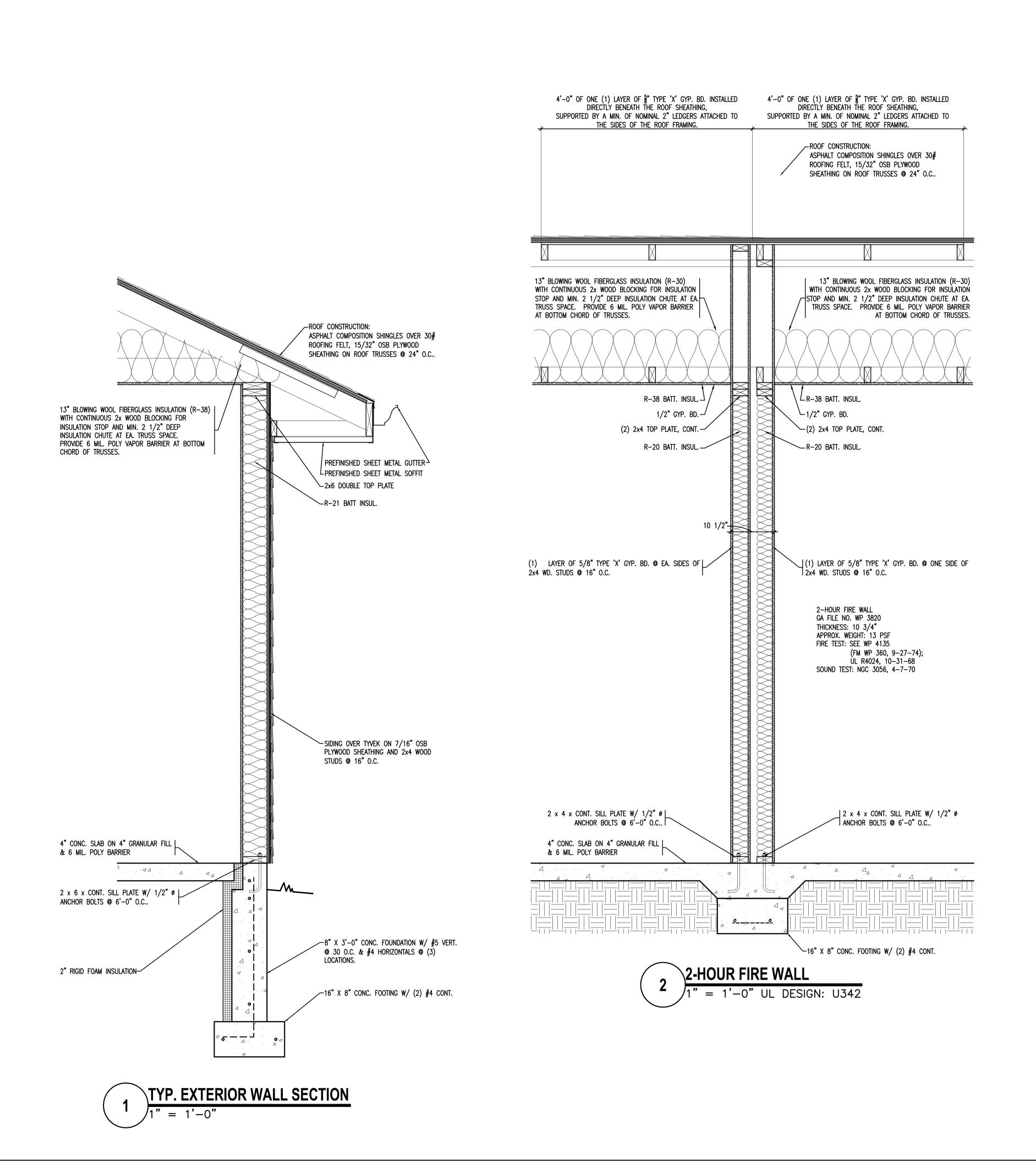
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Grand Island



Grand Island

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Regular Meeting - 3/15/2023

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NEW 5-PLEX FOR

GRAND ISLAND, NE.

GENERAL ABBREVIATIONS

COND

Grand Island

CONDITION

CONNECTION

CONTINU(E) (OUS) (ATION)

EACH WAY

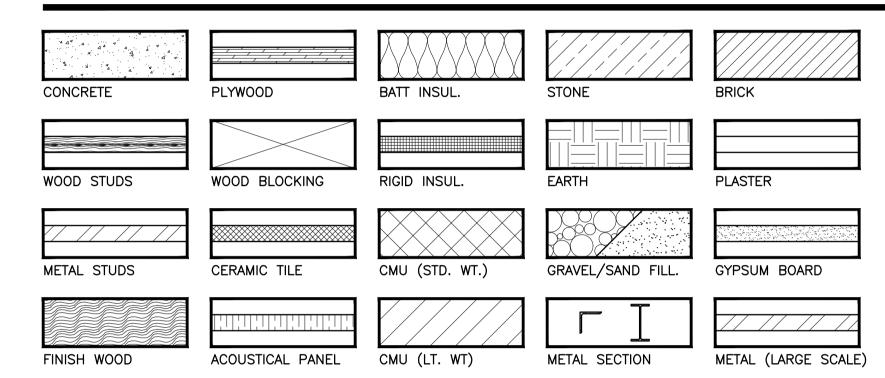
ELECTRIC WATER COOLER

| | | | | | <u></u> | | | | | | |
|----------------|-----------------------------------|-------------|----------------------------------|---------------|---|-----------------|--|------------|-------------------------------|------------|--|
| AB | ANCHOR BOLT | CONTR | CONTRACT(OR) | EXC | EXCAVAT(E) (ED) (ION) EXCLUD(E) (ED) (ING) | Н | HIGH, HEIGHT | MAS | MASONRY | S | SOUTH |
| A/C ACC | AIR CONDITIONER | CORR | CORRIDOR | EXCL | EXCLUD(E) (ED) (ING) | HB | HOSE BIB | MAX | MAXIMUM | SCHED | SCHEDULE |
| ACC | ACCESS(IBLE) (ORIES) | CTSK | COUNTER(SINK) (SUNK) | EXCP | EXCEPT | HC | HOLLOW CORE | MECH | MECHANICAL | SECT | SECTION |
| ACCOUS ADDL | ACOUSTICAL ADDITIONAL | CTR CUH | CENTER CABINET UNIT HEATER | EXH EXST | EXHAUST EXISTING | HCP HD | HANDICAP HEAVY DUTY | MET MFR | METAL MANUFACTURER | SHT SIM | SHEET SIMILAR |
| ADDL | ADJUSTABLE | CLO | CLOSET CHIT HEATER | EXPO | EXPOSED | HDR | HEADER | MF K MH | MANHOLE | SPEC | SPECIFICATIONS |
| ADJC | ADJACENT | CLR | CLEAR(ANCE) | EXP | EXPAN(D) (SION) | HDWD | HARDWOOD | MIN | MINIMUM | 31 20 | SI ECII IOATIONS |
| A/E | ARCHITECT/ENGINEER | CJ | CONTROL/CONSTRUCTION JOINT | EXT | EXTERIOR | HDWE | HARDWARE | MISC | MISCELLANEOUS | | T |
| AFF | ABOVE FINISH FLOOR | CLG | CEILING ' | | _ | НМ | HOLLOW METAL | MO | MASONRY OPENING | TEMP | TEMPORARY |
| AL | ALUMINUM | | 5 | | —— F ——— | НО | HOLD OPEN | MTD | MOUNTED | TC | TOP OF CURB |
| ALT | ALTERNATE | | ——D——— | F/F | FACE TO FACE | HORIZ | HORIZONTAL | MTL | METAL | T & G | TONGUE AND GROOVE |
| ANC APPROX | ANCHOR(AGE) | D | DEEP, DEPTH, DATA OUTLET | FAB | FABRICAT(E) (ED) (OR) | HR HTR | HOUR HEATER | | N | THK | THICK |
| ARCH | APPROXIMATÉ(LY) ARCHITECT | | DRILL, AND EPOXY GROUT | FAS | FASTEN(EĎ) (ÈR) | HVAC | HEATING/ VENTILATING/ | N1 | NORTH | TOM | TOP OF MASONRY |
| AUTO | AUTOMATIC | DBE DBL | DECK BEARING ELEVATION DOUBLE | FC(S) FD | FACE(S) FLOOR DRAIN | TIVAC | AIR CONDITIONING | N NIC | NORTH NOT IN CONTRACT | TOS TPD | TOP OF STEEL TOILET PAPER DISPENSER |
| AVG | AVERAGE | DEG | DEGREE(S) | FND | FOUNDATION | | - | NO | NUMBER | TR | TREAD |
| | | DEMO | DEMO(LISH) (LITION) | FE | FIRE EXTINGUISHER | | | NOM | NOMINAL | ΤV | TELEVISION |
| | ——В——— | DEPT | DEPARTMENT ` | FEC | FIRE EXTINGUISHER CABINET | ID | INSIDE DIAMETER/DIMENSION/ | NTS | NOT TO SCALE | | • • |
| BD | BOARD | DET | DETAIL | FIN | FINISH | | IDENTIFICATION | | | | ——U——— |
| BITUM | BITUMINOUS | DF | DRINKING FOUNTAIN | FL | FLOOR | IF. | INSIDE FACE | • | | UNO | UNLESS NOTED OTHERWISE |
| BLDG | BUILDING BRICK LEDGE ELEVATION | DIA DIAG | DIAMETER DIAGONAL | FLASH FLEX | FLASHING FLEXIBLE | IN INCL | INCH(ES) | OBS | OBSCURE | UR | URINAL |
| BLE BLK | BLOCK(ING) | DIF | DIFFEREN(CE) (TIAL) | FLG | FLANGE | INCL | INCLŮ(DÉ) (DED) (DING) (SIVE) INFORMATION | OC OD | ON CENTER OUTSIDE DIAMETER | UTIL | UTILITY |
| BM | BEAM | DIFF | DIFFUSER | FLR | FLOOR(ING) | INSUL | INSULAT(E) (ED) (ION) | OD OFF | OFFICE | | \/ |
| BOT | ВОТТОМ | DIM | DIMENSION | FOW | FACE OF WALL | INT | INTERIOR | OPNG | OPENING | VB | VAPOR BARRIER |
| BRDG | BRIDGING | DN | DOWN | FR | FRAME | | • | OPT | OPTIONAL | VERT | VERTICAL |
| BRG | BEARING | DO | DOOR OPENING | FT | FOOT OR FEET | | J | OPP | OPPOSITE | VEST | VESTIBULE |
| BRKT | BRACKET BETWEEN | DOC | DOCUMENT(S) DOOR | FTG FURR | FOOTING | JAN | JANITOR | ORD | OVERFLOW ROOF DRAIN | | |
| BTW BW | BOTH WAYS | DR DS | DOWNSPOUT | FURK | FURR(ED) (ING) FUTURE | JBE | JOIST BEARING ELEVATION | os | OVERFLOW SCUPPER | | W |
| DVV | BOTT WATS | DSP | DRY STANDPIPE | 101 | TOTORE | JC JST | JANITOR CLOSET JOIST | | D | W . | WIDE, WIDTH, WEST |
| | ——C——— | DWG(S) | DRAWING(S) | | G | JT | JOINT | PL | PLATE | W/ WP | WITH |
| С | CHANNEL | DWL ` ´ | DOWEL (ŘÉBAR) | GA | GAUGE | 0. | | PLAM | PLASTIC LAMINATE | WP WT | WATERPROOF WEIGHT |
| C/C | CENTER TO CENTER | DWR | DRAWER | GALV | GALVANIZED | - | ——K——— | PLWD | PLYWOOD | VV 1 | WEIGHT |
| CÁB | CABINET | | = | GB | GRAB BAR OR GYPSUM BOARD | K | KIP (1000 POUNDS) | PR | PAIR | -SP | ECIAL SYMBOLS— |
| CBD | CHALKBOARD | _ | EACT FACTING | GC | GENERAL CONTRACTOR | KIT | KITCHEN | PREFIN | PREFINISHED | & | AND |
| CEN CG | CENT(ER) (TRAL) CORNER GUARDS | E EA | EAST, EASTING EACH | GENL | GENERAL GOUND FAULT CIRCUIT INTERRUPTEI | _B KO | KNOCK OUT | PTN | PARTITION | Ž | ANGLE |
| CHAM | CHAMFER GUARDS | FF | EACH FACE | GFI GL | GLASS | | | | P | @ | AT |
| CI | CAST IRON | EJ | EXPANSION JOINT | GLB | GLUE LAMINATED BEAM | LAD | LABORATORY | В | DISER —— | <u>ج</u> | CENTERLINE |
| CNTR | COUNTER | EL | ELEVATION | GND | GOUND | LAB LAM | LABORATORY LAMINATE | R RAD | RISER RADIUS | ጚ " | PLATE LINE |
| COL | COLUMN | ELEC | ELECTRICAL | GR | GRADE | LAV | LAVATORY | REINF | REINFORCE (D) (ING) | # | POUND / NUMBER DIAMETER / ROUND |
| COMP | COMPOSITE | ELEV | ELEVATOR | GRL | GRILLE | LKR | LOCKER | REQ'D | REQUIRED | Ψ | DIAMIETER / ROUND |
| CONC | CONCRETE | EQ | EQUAL | GRV | GRAVITY ROOF VENTILATOR | LT | LIGHT | RM | ROOM | | |
| CONF | CONFERENCE | EQUIP | EQUIPMENT | GYP | GYPSUM | | | RO | ROUGH OPENING | | |

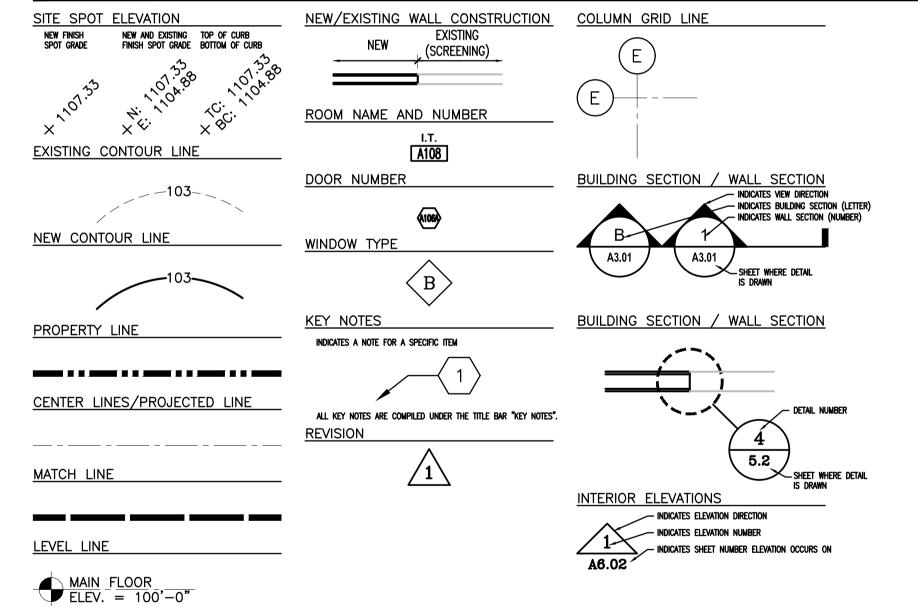
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MATERIAL INDICATIONS



GRAPHIC SYMBOLS



SHEET INDEX

| T0.01 | TITLE SHEET |
|----------------------------------|---|
| ADA | ADA INFORMATION |
| A1.01 A1.02 A1.03 A1.04 | FOUNDATION PLAN FIRST FLOOR COMPOSITE PLAN FIRST FLOOR ENLARGED PLANS ROOF PLAN |
| A2.01 | EXTERIOR ELEVATIONS |
| A3.01 | WALL SECTIONS |
| | |

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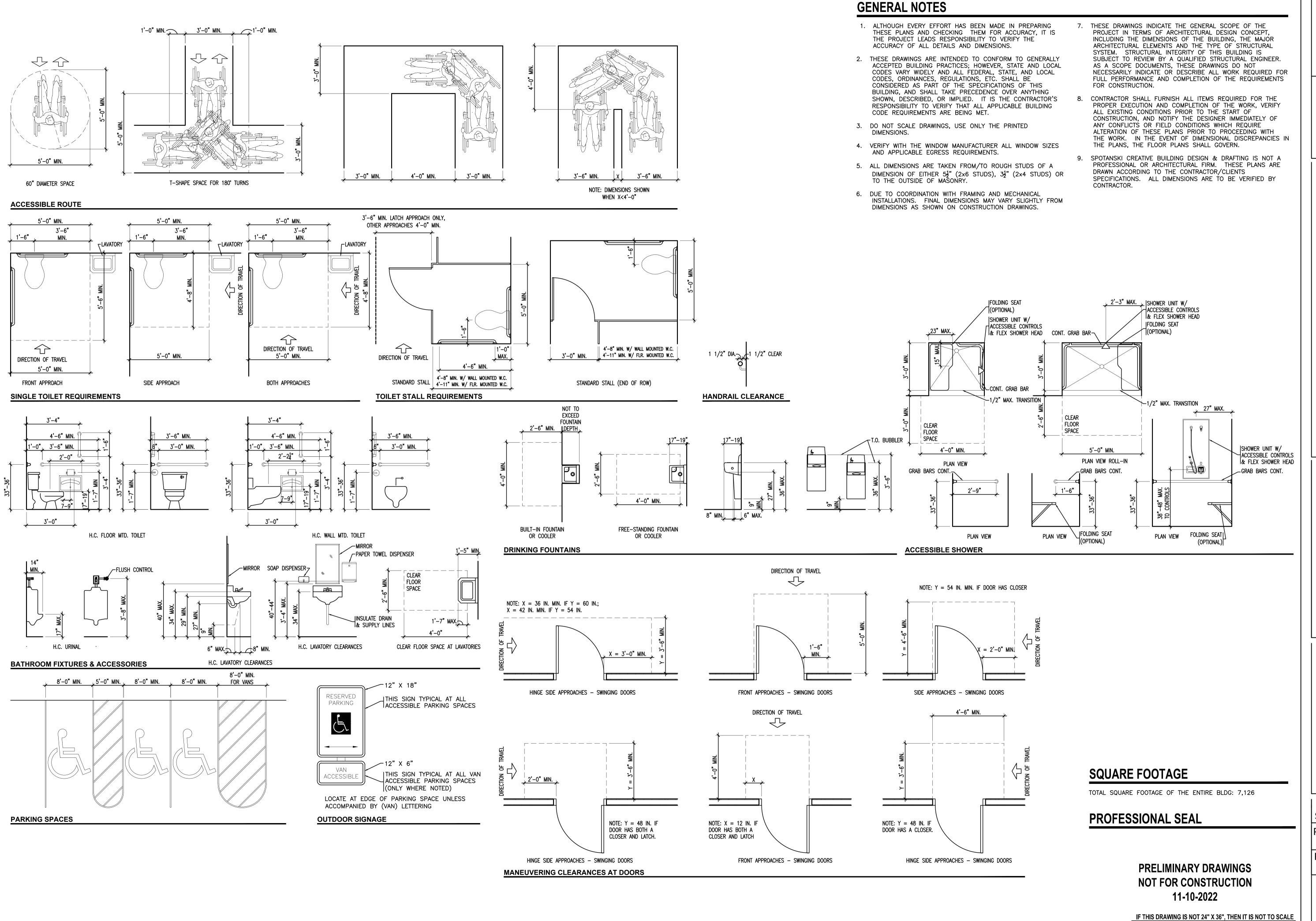
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11-10-2022 SHEET:

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DRAWN BY: S. SPOTANSKI

PLAN DATE:

11-10-2022 PLOT DATE: 11-10-2022

SHEET:

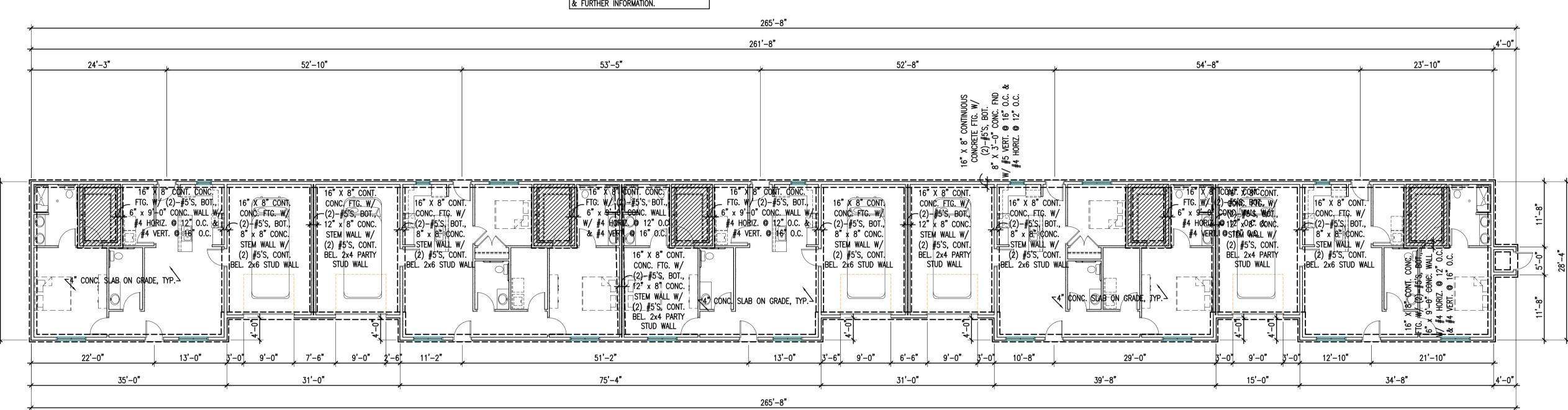
ADA

Grand Island

GENERAL NOTES

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NOTE: SEE FLOOR PLANS FOR MORE DIM. & FURTHER INFORMATION.



FOUNDATION PLAN 3/32" = 1'-0" o 2'-0"4'-0" 8'-0" 3/32" = 1'-0"

SQUARE FOOTAGE

TOTAL SQUARE FOOTAGE OF THE ENTIRE BLDG: 7,126

PROFESSIONAL SEAL

PRELIMINARY DRAWINGS NOT FOR CONSTRUCTION 11-10-2022

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—NO. OF OCCUPANTS EXITING

—REQ'D EXIT WIDTH —ACTUAL EXIT WIDTH

—NO. OF OCCUPANT/NO. OF EXIT

LIFE SAFEY SUMMARY

PROJECT CODE INFORMATION: INTERNATIONAL BUILDING CODE (IBC) 2018 NEW BUILDING USE & OCCUPANCY CLASSIFICATION: FIRST FLOOR: RESIDENTIAL (R-3)

LIFE SAFETY CODE (NFPA 101) 2000 OCCUPANCIES: NEW RESIDENTIAL NEW STORAGE

2010 AMERICANS WITH DISABILITIES ACT (ADA)

ICC A117.1-2009 ACCESSIBLE AND USABLE BUILDINGS AND FACILITIES (ALL UNITS SHALL COMPLY WITH THE TYPE (B) UNIT REQ'D AS INDICATE IN SECTION 1004 TYPE 'B' UNITS)

STORAGE (S-2) (GARAGE)

UNIFORM PLUMBING CODE (UPC) 2018 W/ LOCAL AMENDMENTS

UNIFORM MECHANICAL CODE (UMC) 2018 W/ LOCAL AMENDMENTS NATIONAL ELECTRICAL CODE 2020 STATE W/ LOCAL AMENDMENTS **CONSTRUCTION TYPE:**

BUILDING AREA: NEW FIRST FLOOR: 7,126 S.F.

NEW BUILDING: V-B

ALLOWABLE BUILDING AREA BASED ON TYPE OF CONST. (506.2): RESIDENTIAL (R-3): UL STORAGE (S-2) (GARAGE): 13,500

ALLOWABLE NUMBER OF STORIES ABOVE GRADE PLANE (504.4): RESIDENTIAL (R-3):

STORAGE (S-2): FIRE-RESISTANCE RATING REQUIREMENTS FOR BUILDING ELEMENT (HOURS) (601) FOR TYPE V-B CONST. PRIMARY STRUCTURAL FRAME: BEARING WALLS

0-HOUR EXTERIOR: INTERIOR: 0-HOUR NONBEARING WALLS AND PARTITIONS EXTERIOR: 0-HOUR NONBEARING WALLS AND PARTITIONS 0-HOUR INTERIOR:

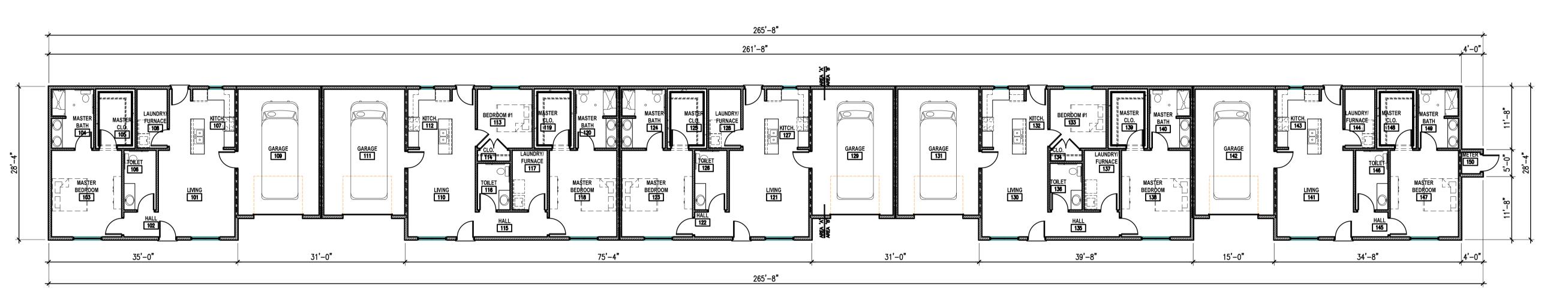
FLOOR CONSTRUCTION AND ASSOCIATED SECONDARY MEMBERS: 0-HOUR ROOF CONSTRUCTION AND ASSOCIATED SECONDARY MEMBERS: 0-HOUR 1. REQUIRED SEPARATION OF OCCUPANCIES SHALL BE ACCORDING TO TABLE 508.4.

INTERIOR WALL AND CEILING FINISH REQUIREMENTS BY OCCUPANCY (803.1): NON-SPRINKLER

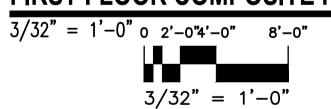
| | INTERIOR EXIT STAIRWAY STAIRWAY AND | CORRIDOR AND ENCLOSURE ROOMS AND ENCLOSURE FOR ACCESS | ENCLOSED |
|--------|--|---|----------|
| GROUP: | EXIT PASSAGEWAY | STAIRWAY | SPACES . |
| R-3 | С | C | С |
| S-2 | В | В | С |
| | | | |

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FIRST FLOOR COMPOSITE PLAN



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TOTAL SQUARE FOOTAGE OF THE ENTIRE BLDG: 7,126

PROFESSIONAL SEAL

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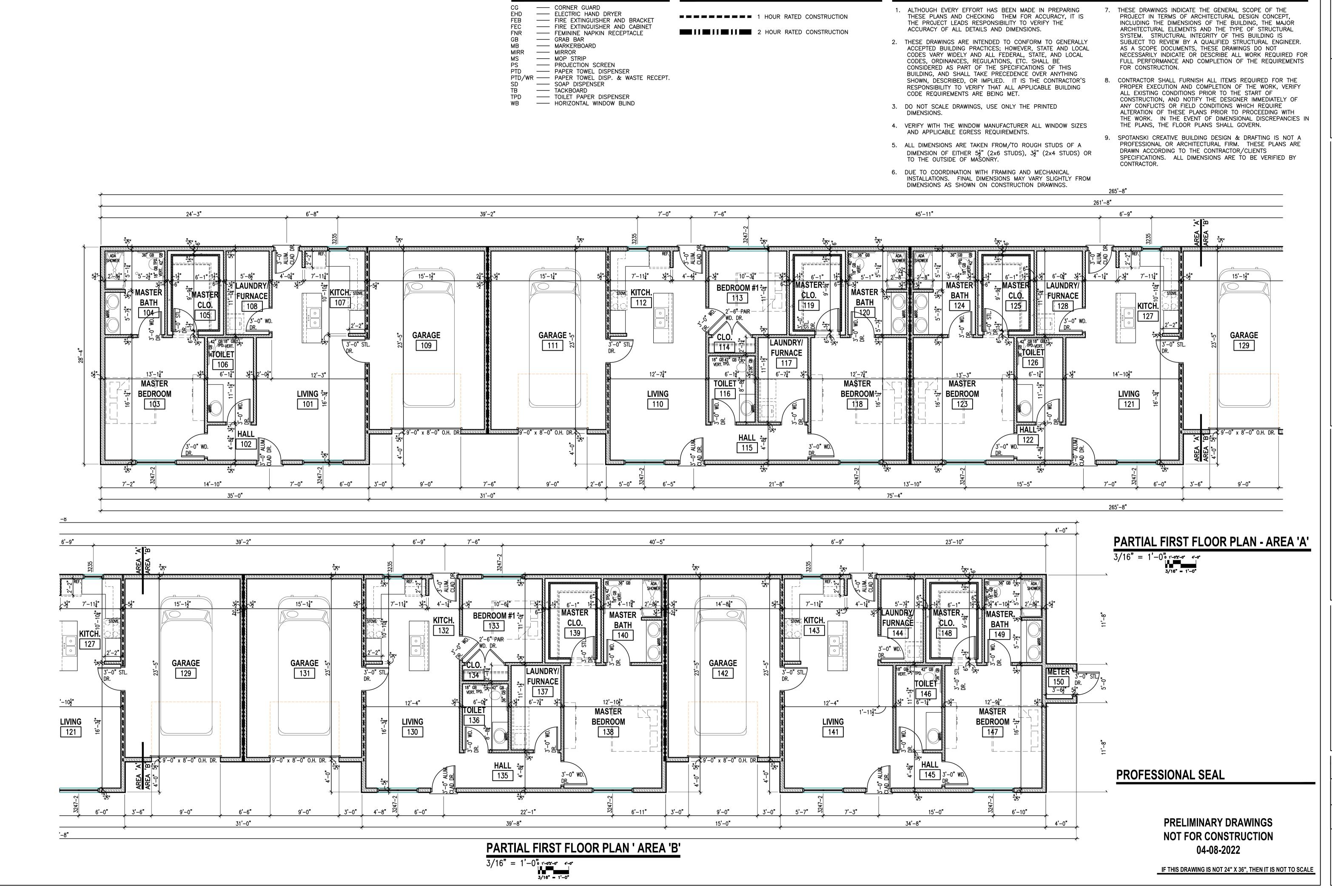
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MATERIAL KEYING LEGEND

LEGEND

GENERAL NOTES

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PLAN DATE:

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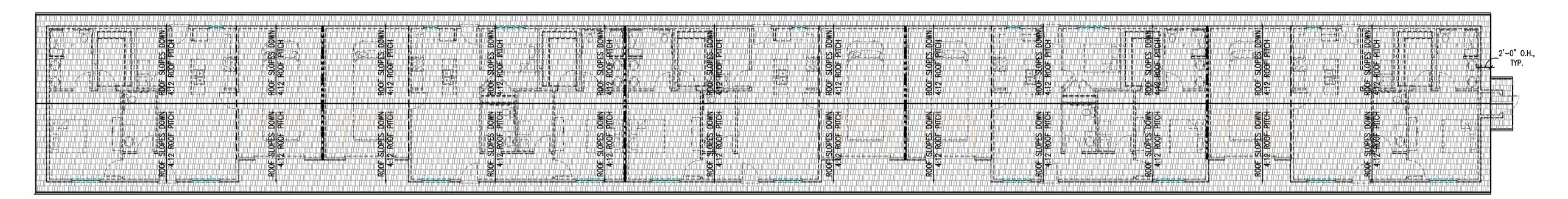
04-08-2022 PLOT DATE: 04-08-2022

A1.03

Grand Island

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ROOF PLAN 3/32" = 1'-0" o 2'-0"4'-0" 8'-0"

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REVISION: DATE:

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"Providing affordable, creative designs using a one-one approach to achieve ultimate client satisfaction."

Suite 285, Grand Island, NE 68801
ico@spotanskicbdd.com

Spotanski
Creative Building
Reative Building
Creative Building

ROJECT DESCRIPTION: SAASCH DEVELOPMENT P 703 ADA STREET/1703 H

DRAWN BY: S. SPOTANSKI

PLAN DATE: 11-10-2022 PLOT DATE: 11-10-2022

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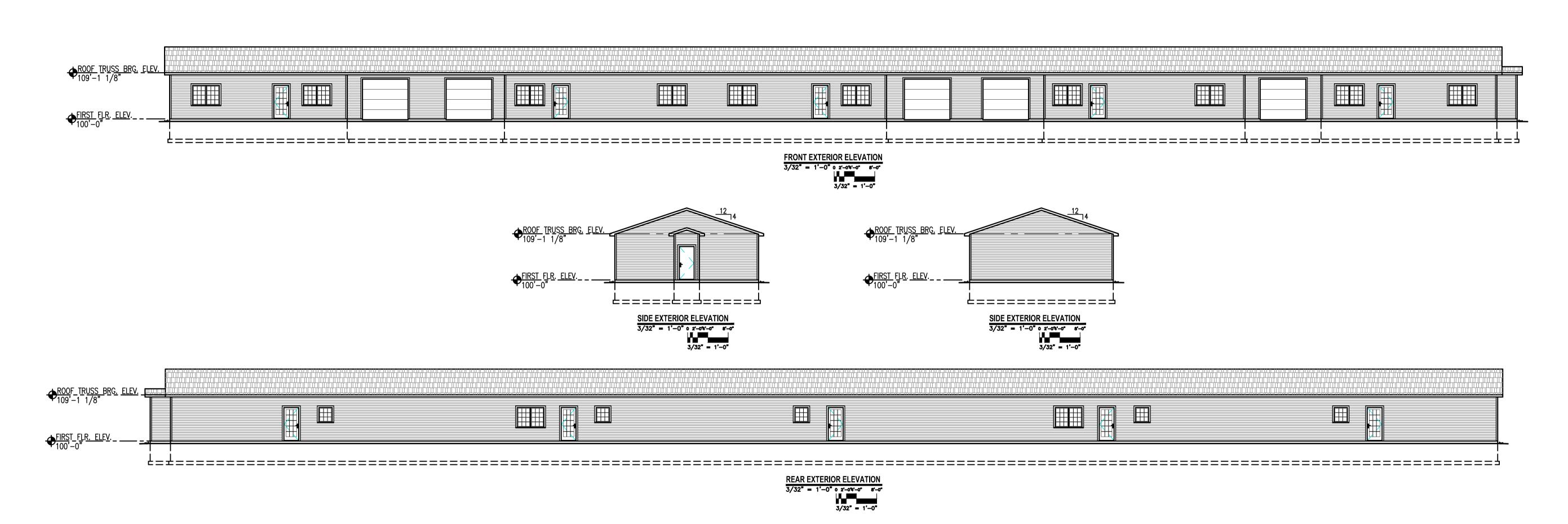
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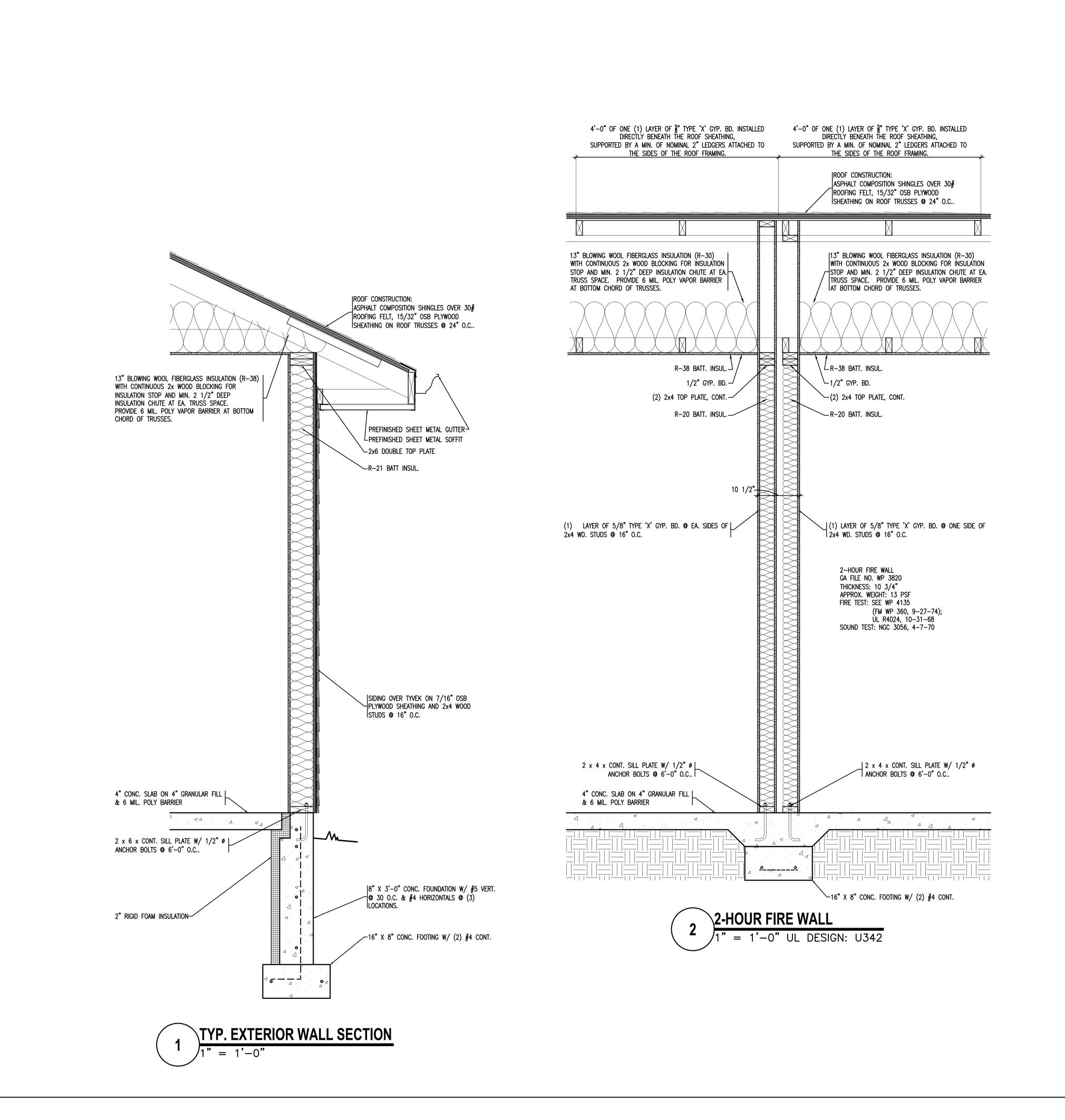
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Grand Island

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PROFESSIONAL SEAL

PRELIMINARY DRAWINGS NOT FOR CONSTRUCTION 11-10-2022

Regular Meeting - 3/15/2023

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JBA Ventures, LLC

PROJECTED STATEMENTS OF RECEIPTS AND DISBURSEMENTS UNDER VARIOUS TAX INCREMENT FINANCING SCENARIOS DETAILED IN NOTE A – CASH BASIS

Twelve Months Ending After Project Phase 1 Completion

Exhibit E

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| INTRODUCTION | 3 |
| INDEPENDENT ACCOUNTANTS' COMPILATION REPORT | 4 |
| PROJECTED STATEMENTS OF RECEIPTS AND DISBURSEMENTS UNDER VARIOUS TAX | |
| INCREMENT FINANCING SCENARIOS DETAILED IN NOTE A – CASH BASIS | 5 |
| SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS | 6 |

INTRODUCTION

The projection in this illustration presents the entity's, JBA Ventures, LLC's, projected receipts and disbursements under the hypothetical assumptions in Note A on the cash basis for the twelve months ending after project phase 1 completion.



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To Management of JBA Ventures, LLC Grand Island, NE

Management is responsible for the accompanying projection of JBA Ventures, LLC, which comprise projected statements of receipts and disbursements under various tax increment financing scenarios detailed in Note A – cash basis of JBA Ventures, LLC (see introduction), for the twelve months ending after project phase 1 completion, and the related summaries of significant assumptions and accounting policies in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the tax increment financing (TIF) scenarios outlined occurred, the projected results may not be achieved, as there will usually be differences between the projection and actual result, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all disclosures and the summary of significant accounting policies required by the guidelines for the presentation of a projection established by the AICPA other than those related to significant assumptions. If the omitted disclosures and accounting policies were included in the projection, they might influence the user's conclusions about JBA Ventures, LLC's net cash receipts and disbursements for the projection period. Accordingly, this projection is not designed for those who are not informed about such matters.

This accompanying projection and this report are intended solely for the information and use of JBA Ventures, LLC, the Grand Island Community Redevelopment Authority, the Grand Island City Council, and certain individuals and organizations involved in the tax increment financing application process and are not intended to be and should not be used by anyone other than these specified parties.

Grand Island, NE

Selveden & Schreinen, P. C.

January 31, 2023

JBA VENTURES, LLC

PROJECTED STATEMENTS OF RECEIPTS AND DISBURSEMENTS UNDER VARIOUS TAX INCREMENT FINANCING SCENARIOS DETAILED IN NOTE A - CASH BASIS

Twelve Months Ending After Project Phase 1 Completion

| | (n | With Tax crement inancing | In | thout Tax crement inancing |
|--|----|---------------------------------|-----------|----------------------------------|
| Gross Taxable Income: | | | | |
| Rental revenue | \$ | 132,000 | \$ | 132,000 |
| Tax increment financing (TIF) revenue | | 55,030 | | - |
| | | 187,030 | | 132,000 |
| Tax Deductions: | | | | |
| Interest expense - TIF debt | | 35,814 | | - |
| Interest expense - Non-TIF debt | | 149,563 | | 221,439 |
| Real estate tax (existing) | | 2,404 | | 2,404 |
| Real estate tax (TIF increment) | | 55,030 | | 55,030 |
| Insurance | | 13,750 | | 13,750 |
| Depreciation and amortization | | 102,104 | | 102,104 |
| | | 358,665 | | 394,727 |
| Taxable income (loss) | | (171,635) | | (262,727) |
| Adjustments to Arrive at Net Cash Receipts (Disbursements) | | | | |
| Depreciation & amortization | | 102,104 | | 102,104 |
| Principal debt service - TIF | | (18,222) | | - |
| Principal debt service - Non-TIF | | (45,192) | | (74,310) |
| | | 38,690 | | 27,794 |
| Net cash receipts | \$ | (132,945) | <u>\$</u> | (234,933) |

See the summary of significant projection assumptions and the independent accountants' compilation report. Schroeder & Schreiner, P.C.

JBA Ventures, LLC

SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS

Twelve Months Ending After Project Phase 1 Completion

NOTE A - NATURE AND LIMITATION OF PROJECTIONS

The accompanying projection presents, to the best of JBA Ventures, LLC's knowledge and belief, cash receipts and disbursements for the twelve months ending after project phase 1 completion to be generated by housing units (e.g. "the project") located in Grand Island, Nebraska. Stated cash receipts and disbursements are intended to convey results of operations after the anticipated 2024 completion of phase 1 of the project, assuming funding of the estimated construction and acquisition costs of \$7,534,435 both with, and in the absence of, tax increment financing assistance. The projection reflects their judgment as of January 31, 2023, the date of this projection, of the expected conditions and their expected course of action. Actual results are likely to differ from the projected results because events and circumstances frequently do not occur as expected. Those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projections. The projected information was prepared for use in a tax increment financing request to the Grand Island Community Redevelopment Authority.

NOTE B - BASIS OF ACCOUNTING

The presentations of cash receipts and disbursements for the projection period and the twelve months ending after project phase 1 completion portray results using the cash basis of accounting. The results of this basis differ from those using generally accepted accounting principles primarily because the cash basis does not recognize assets other than cash and the debt principal outstanding under the tax increment financing or construction or building loan(s).

NOTE C - CASH RECEIPTS

JBA Ventures, LLC is the owner and operating entity for four-buildings intended to house 18 housing units. This projection considers only expected operating results from the first phase of the project consisting of two buildings housing 8 housing units. Revenue has been determined based on the knowledge and experience of the owners of JBA Ventures, LLC (and related parties) in the operation of similar facilities in the same locale. The projection assumes 100% occupancy of the 8 housing units at 4 – 2-bedroom units at \$1,500 and 4 – 1-bedroom units at \$1,250 per month for 12 months per year.

The projection includes two scenarios dependent on whether or not the tax increment financing (TIF) request is approved. In the event of TIF approval, JBA Ventures, LLC will receive additional TIF revenue from the County based on the anticipated increase in the assessed value generated by the proposed project and the additional real estate tax that increase will generate. Both the TIF financing and real estate taxes are subject to the final determination of assessed value.

NOTE D - CASH DISBURSEMENTS

Interest expense and principal debt service are based on the assumption that with the exception of any TIF financing assistance, the entire construction project Phase 1 will be financed through \$556,495 of capital contributions from the owners of JBA Ventures, LLC with additional debt incurred to cover the remaining anticipated construction and improvement costs.

See independent accountants' compilation report Schroeder & Schreiner, P.C.

JBA Ventures, LLC

SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS, Continued

Twelve Months Ending After Project Phase 1 Completion

NOTE D - CASH DISBURSEMENTS, Continued

Phase 1 TIF debt is based on an initial \$950,392 principal balance that can be serviced with the anticipated incremental real estate tax generated by the project. The loan is expected to have a 15-year term with scheduled monthly payments of \$4,503 (annual \$54,036) and an interest rate of approximately 7.5%. This debt reflects only that incurred to cover the first phase of the project.

The remaining construction and land acquisition costs, not funded through tax increment financing, will be satisfied with \$556,495 of capital contributions and \$6,027,548 of bank debt for the residual obligation. All remaining non-TIF construction debt will have a 20-year term. All loans will have an annual interest rate of approximately 7.5%. Scenarios contemplating the denial of tax increment financing will assume bank debt replacing TIF financing at the same 15-year term and 7.5% annual interest rate as the equivalent TIF financing.

Projected real estate tax is expected to equal the current tax (for the 2022 year) plus additional tax generated by applying the current levy rate to the anticipated increase in assessed value to be generated by the construction project.

Projected costs for common area water, sewer and utilities; insurance; repairs and maintenance; professional fees; and other costs are all based on the experience of JBA Ventures, LLC's members and the expected occupancy of the facility.

This projection estimates a taxable loss under all reporting scenarios. Accordingly, in anticipation of passive activity loss limitations restricting the use of said losses, no member distributions to cover estimated individual income tax (or contributions to reflect estimated income tax benefits) based on tax law provisions expected to be in effect during the projection period have been considered. Although not a cash expenditure, estimated depreciation has been calculated and included in the projection to arrive at net taxable income. Estimated capitalized costs are depreciated under either the straight-line method for 27.5-year life building components or the 150 percent declining balance method for 15-year life paving and improvement components.

See independent accountants' compilation report Schroeder & Schreiner, P.C.

JBA Ventures, LLC Tax Increment Financing Application Capitalization Rate Analysis

| | With Tax Increment Financing | Without Tax Increment Financing |
|---|---------------------------------|------------------------------------|
| Net cash receipts (disbursements) Add back: debt service Net operating income | (132,945) 248,791 115,846 | (234,933) 295,749 60,816 |
| Divided by fair market value | 2,942,035 | 2,942,035 |
| Equals capitalization rate | 3.94% | 2.07% |

Exhibit E

Resolution Number 2023-07

HALL COUNTY REGIONAL PLANNING COMMISSION

A RESOLUTION RECOMMENDING APPROVAL OF AN AMENDMENT TO A REDEVELOPMENT PLAN IN THE CITY OF GRAND ISLAND, NEBRASKA; AND APPROVAL OF RELATED ACTIONS

WHEREAS, the Chairman and Board of the Community Redevelopment Authority of the City of Grand Island, Nebraska (the "Authority"), referred the Redevelopment Plan for CRA Area 31 requested by JBA Ventures LLC to the Hall County Regional Planning Commission, (the "Commission") for review and recommendation as to its conformity with the general plan for the development of the City of Grand Island, Hall County, Nebraska, pursuant to Section 18-2112 of the Community Development Law, Chapter 18, Article 21, Reissue Revised Statutes of Nebraska, as amended (the "Act"); and

WHEREAS, the Commission held a public hearing on the proposed plan on March 1, 2023, and

WHEREAS, the chair or president of Hall County Board, Grand Island School Board, Central Platte Natural Resources District, Educational Service Unit #10 and Central Community College were notified by certified mail of said hearing, and

WHEREAS, the Commission advertised the time, date and location public hearing in the Grand Island Independent on Friday February 10th and Friday February 17th, and

WHEREAS, there are no Neighborhood Associations registered with the City of Grand Island, and

WHEREAS, the Commission has reviewed said Redevelopment Plan as to its conformity with the general plan for the development of the City of Grand Island, Hall County;

NOW, THEREFORE, BE IT RESOLVED BY THE HALL COUNTY REGIONAL PLANNING COMMISSION AS FOLLOWS:

- **Section 1.** The Commission hereby recommends approval of the Redevelopment Plan finding that it is in conformance with the comprehensive development plan (general plan for development) for the City of Grand Island.
- **Section 2.** All prior resolutions of the Commission in conflict with the terms and provisions of this resolution are hereby expressly repealed to the extent of such conflicts.
- **Section 3.** This resolution shall be in full force and effect from and after its passage as provided by law.

DATED: March 1, 2023

HALL COUNTY REGIONAL PLANNING COMMISSION

| ATTEST: | | By: Chair | |
|---------|-----------|--------------|--|
| By: | Secretary | | |